Mid-Kansas
ELECTRIC COMPANY, LLC
neighbors serving neighbors

May 30, 2014

Via: KCC E-Filing Express

Kim Christiansen
Executive Director
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, Kansas 66604

Re: Docket No. 13-MKEE-360-TFR

Dear Ms. Christiansen:

Mid-Kansas Electric Company, LLC ("Mid-Kansas"), submits its populated formula rate template and corresponding variance analysis for electronic filing in the above-referenced docket. The populated formula rate template is used to calculate Mid-Kansas' annual true-up adjustment with respect to its transmission costs for the 2013 rate year to determine a potential recovery or refund and will be included in Mid-Kansas' annual update filing in September.

This filing is being made pursuant to the Protocols contained in Mid-Kansas' Open Access Transmission Tariff ("OATT"), Attachment H, Appendix B, Section C(3)(c) as approved by the Kansas Corporation Commission on October 31, 2012, in Docket No. 12-MKEE-650-TAR.

Per the Mid-Kansas OATT Protocols, this filing will be used as a mechanism to calculate the true-up adjustment and will not replace the current formula based rate. Mid-Kansas has scheduled a customer meeting on June 11, 2014, to review this true-up adjustment with its Zonal Transmission Customers.

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

Sincerely,

James Brungardt
Regulatory Affairs Administrator
Phone: 785-623-6638
Email: jbrungardt@sunflower.net

JFB/rkb
Encl. 2

c. *Via email* – Zonal Transmission Customers w/enclosure
Mid-Kansas Records

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
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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 MKEC 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.

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Projected Revenue Requirements
For the 12 months ended - December 31, 2013

Line No.	(1) Description	(2) Source	(3)		(4) Amount	
	A. Net Revenue Requirement Including True-Up					
1	Base Plan Net Revenue Requirements	Projected Net Rev Req, L41	$ 16,486,512			
2	Balanced Portfolio Net Revenue Requirement	Projected Net Rev Req, L42	1,802,438			
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)		$	18,288,950	
8						
9	Zonal Net Revenue Requirement	Projected Net Rev Req, L49		$	15,444,313	
10						
11	**B. Point-to-Point Service**					
12	MKEC 12-CP. Peak Demand	WP P-3, L15			512.6	MW
13						
14	Annual Point-to-Point Rate in $/MW - Year	L9 / L12		$	30,130.000	
15	Monthly Point-to-Point Rate in $/MW - Month	L14 / 12 months		$	2,511.000	
16	Weekly Point-to-Point Rate in $/MW - Weekly	L14 / 52 weeks		$	579.000	
17	Daily On-Peak Point-to-Point Rate in $/MW - Day	L14 / 260 days		$	115.900	
18	Daily Off-Peak Point-to-Point Rate in $/MW - Day	L14 / 365 days		$	82.500	
19	Hourly On-Peak Point-to-Point Rate in $/MW - Hour	L17 / 16 hours		$	7.240	
20	Hourly Off-Peak Point-to-Point Rate in $/MW - Hour	L18 / 24 hours		$	3.440	
21						
22	**C. Schedule 1 ARR**					
23	Net Schedule 1 Revenue Requirement for Zone	Projected Sch 1 Rev Req, L12		$	1,785,215	
24						
25	**D. Schedule 1 Rate Calculations**					
26	MKEC 12-CP. Peak Demand	WP P-3, L15			512.6	MW
27						
28	Annual Point-to-Point Rate in $/MW - Year	L23 / L26		$	3,482.700	
29	Monthly Point-to-Point Rate in $/MW - Month	L28 / 12		$	290.200	
30	Weekly Point-to-Point Rate in $/MW - Week	L28 / 52		$	66.980	
31	Daily Point-to-Point Rate in $/MW - Day	L28 / 365		$	9.542	
32	Hourly Point-to-Point Rate in $/MW - Hour	L28 / 8760		$	0.398	

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Actual Net Revenue Requirements
For the 12 months ended - December 31, 2013

Line No.	(1) Description	(2) Reference	(3)	(4)	(5) Amount
	REVENUE REQUIREMENTS (including approved incentives, if any)				
1	Total Transmission Facilities	Act Gross Rev, Pg. 2, L100, col. 6			$ 25,490,265
2					
3	Base Plan Gross Revenue Requirements	WP A-7, L21, Col. m	$ 10,021,631		
4	Balanced Portfolio Gross Revenue Requirement	WP A-7, L25, Col. m	-		
5	ITP/Priority Projects-1 Gross Revenue Requirement	WP A-7, L29, Col m	-		
6	ITP/Priority Projects-2 Gross Revenue Requirement	WP A-7, L33, Col. m	-		
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)		$ 10,021,631	10,021,631
10					
11	Zonal Gross Revenue Requirement	L1 - L9			$ 15,468,633
12					
13	**REVENUE CREDITS**				
14					
15	Zonal Gross Revenue Credit	WP A-1, Pg.1 L45			$ 674,344
16					
17	**NET REVENUE REQUIREMENT**				
18	Base Plan Net Revenue Requirements	L3	$ 10,021,631		
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)		$ 10,021,631	
25					
26	Zonal Net Revenue Requirement	L11 - L15			$ 14,794,289
27					

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2013

	(1)	(2)	(3)	(4)	(5)		(6)
Line	**Description**	**KCC Annual Report/Workpaper**	**Total Company**		**Allocator**		**Transmission**
1	**RATE BASE:**						(Col 3 times Col 5)
2	PLANT IN SERVICE						
3	Production	WP A-12, Pg. 1, L1 & L2	$ 94,456,872		NA		$ -
4	Transmission	WP A-12, Pg. 1, L3	114,791,361		DA	1.00000	114,791,361
5	Less: Excluded Plant	WP A-4, Pg. 1, L13 Note J & K		$ -	DA	1.00000	-
6	Distribution	WP A-12, Pg. 1, L4	2,021,406		NA		
7	General	WP A-12, Pg. 1, L5	31,017,357		W/S	0.40216	12,473,815
8	Intangible & Other	WP A-12, Pg. 1, L6	51,666		W/S	0.40216	20,778
9	TOTAL GROSS PLANT	Sum (L3:L8) - L5	$ 242,338,662				$ 127,285,954
10							
11	ACCUMULATED DEPRECIATION	Note Q					
12	Production	WP A-12, Pg. 1, L9 & L10	$ 77,198,866		NA		$ -
13	Transmission	WP A-12, Pg. 1, L11	43,165,563		DA	1.00000	43,165,563
14	Less: Excluded Plant	WP A-4, Pg. 1, L13 Note J & K		$ -	DA	1.00000	-
15	Distribution	WP A-12, Pg. 1, L12	707,221		NA		
16	General	WP A-12, Pg. 1, L13	7,895,737		W/S	0.40216	3,175,318
17	Intangible & Other	WP A-12, Pg. 1, L14	29,618		W/S	0.40216	11,911
18	TOTAL ACCUM. DEPRECIATION	Sum (L12:L17) - L14	$ 128,997,005				$ 46,352,792
19							
20	NET PLANT IN SERVICE						
21	Production	L3- L12	$ 17,258,006				$ -
22	Transmission	L4- L13	71,625,798				71,625,798
23	Less: Excluded Plant	L5- L14		$ -			-
24	Distribution	L6- L15	1,314,185				
25	General	L7- L16	23,121,620				9,298,497
26	Intangible & Other	L8- L17	22,048				8,867
27	TOTAL NET PLANT	Sum (L21:L26) - L23	$ 113,341,657				$ 80,933,162
28							
29	CONTRUCTION WORK IN PROGRESS						
30	Production	WP A-12, Pg. 1, L23	$ 59,337,417				$ -
31	Transmission	WP A-12, Pg. 1, L24	26,954,919		TP	1.00000	26,954,919
32	Less: CWIP Assoc. with Third Party and Sponsored Projects			***(Only for Column 6. Total Company Amounts S/B Unadjusted)***			
33	Distribution	WP A-12, Pg. 1, L25	-				
34	General Plant	WP A-12, Pg. 1, L26	3,447,317		W/S	0.40216	1,386,359
35	Total	L30 + L31 - L32 + L33 + L34	$ 89,739,653				$ 28,341,278
36							
37	ADJUSTMENTS TO RATE BASE						
38	Accumulated Deferred Income Taxes	WP A-3	$ -		DA	1.00000	$ -
39	Reserve Funds (Non-Escrowed)	WP A-12, Pg. 2, L36	-		DA	1.00000	-
40	Unamortized Abandoned Transmission Plant	WP A-12, Pg. 2, L38, Note S	-		DA	1.00000	-
41	TOTAL ADJUSTMENTS	Sum (L38:L40)	$ -				$ -
42							
43	LAND HELD FOR FUTURE USE	WP A-12, Pg. 2, L44 Note B	$ -		DA	1.00000	$ -
44							
45	WORKING CAPITAL						
46	CWC						
47	O&M Expense less Fuel	KCC Pg. 36-1, L40d - Pg. 34, L2b -L8b-L35b	$ 56,084,805		NA		
48	O&M Expense Allocated to Transmission	Pg. 2, L73, Col (6)					$ 13,407,648
49		Calculated Note C	$ 7,010,601				$ 1,675,956
50	Materials & Supplies--Transmission	WP A-12, Pg. 1, L48	1,961,871		TP	1.00000	1,961,871
51	Materials & Supplies--Other	WP A-12, Pg. 1, L46, L47 & L49	180,145		NA		
52	Stores Expense	WP A-12, Pg. 2, L55	-		W/S	0.40216	-
53	Prepayments (JEC Prepayment)	WP A-12, Pg. 2, L57 (Note D)	-		NA		-
54	Prepayments (Account 165)	WP A-12, Pg. 2, L58 (Note D)	294,091		GP	0.52524	154,468
55	TOTAL WORKING CAPITAL	Sum (L49:L54)	$ 9,446,707				$ 3,792,295
56							
57	Rate Base	Sum(L27, L35, L41, L43, L55)	$ 212,528,018		RB =	0.53201	$ 113,066,736

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2013

	(1)	(2)	(3)	(4)	(5)	(6)
Line	**Description**	**KCC Annual Report/Workpaper**	**Total Company**		**Allocator**	**Transmission**
58	**O&M:**					(Col 3 times Col 5)
59	Transmission	KCC Report Pg. 35, L17, Col. b	$ 27,754,280			
60	Less: Transmission by Others Acct. 565	KCC Report Pg. 35, L6, Col. b (Note E)	16,614,699			
61	Less: Transmission Leases & Facility Charges	MKEC Records (Note F)	-			
62	Less Acct. 561 Expense Recovered Through Sch. 1	Actual Sch 1 Rev Req, L10	1,685,612			
63	Total Transmission O&M	L59 - Sum(L60:L62) (Note H)	$ 9,453,969	TP	1.00000	$ 9,453,969
64	A&G -Adjusted	WP A-11, L8	$ 9,471,472	W/S	0.40216	3,809,009
65	Plus: Safety Advertising	WP A-11, L9	-	W/S	0.40216	-
66	Plus Association Dues Directly Related to Transmission	WP A-11, L10	-	DA	1.00000	-
67	Plus: Advertising -Transmission	WP A-11, L15	-	DA	1.00000	-
68	Plus: Research -Transmission	WP A-11, L20	-	DA	1.00000	-
69	Plus: Regulatory Exp -Transmission	WP A-11, L25	359,736	W/S	0.40216	144,670
70	Plus: Corporate Visibility -Transmission	WP A-11, L31	-	W/S	0.40216	-
71	Subtotal A&G	L64 + Sum(L65:L70)	$ 9,831,208			$ 3,953,679
72	Transmission Lease Payments & Facility Charges	Note F	-	DA	1.00000	-
73	TOTAL O&M	L63 + L71 + L72	$ 19,285,177			$ 13,407,648
74						
75	**DEPRECIATION EXPENSE**	Note Q				
76	Production	KCC Report Pg. 38, L2, Col. c	$ 875,619	NA	0.00000	$ -
77	Transmission	KCC Report Pg. 38, L2, Col. D (Note V)	2,382,990	TP	1.00000	2,382,990
78	Distribution	KCC Report Pg. 38, L2, Col. e	54,613	NA	0.00000	-
79	General	KCC Report Pg. 38, L2, Col. f	1,323,775	W/S	0.40216	532,364
80	Intangible & Other	MKEC Records	2,116	W/S	0.40216	851
81	Amortization of Abandoned Transmission Plant	Acct. 407 (Note S)	-	DA	1.00000	-
82	TOTAL DEPRECIATION	Sum(L76:L81)	$ 4,639,113			$ 2,916,205
83						
84	**TAXES OTHER THAN INCOME TAXES**	(Note I)				
85	LABOR RELATED					
86	Payroll	WP A-6, L9	$ 97	W/S	0.40216	$ 39
87	Highway and vehicle	WP A-6, L9	-	W/S	0.40216	-
88	PLANT RELATED					
89	Property	WP A-6, L9, (Note M)		GP	0.52524	-
90	Gross Receipts	WP A-6, L9	50	NA		-
91	Other	WP A-6, L9	-	GP	0.52524	-
92						
93	TOTAL OTHER TAXES	Sum(L86:L91)	$ 147			$ 39
94						
95	**RETURN**					
96	Return before incentives	L171, (Note Y)	$ 18,773,351	RB	0.53201	$ 9,166,373
97	Incentive return	L180				-
98	Total Return	L96 + L97				$ 9,166,373
99						
100	**GROSS REV. REQUIREMENT WITH INCENTIVES**	L73 + L82 + L93 + L98				$ 25,490,265
101	LESS: Gross Revenue Requirements for Incentives	L97				-
102						
103	**GROSS REV. REQUIREMENT WITHOUT INCENTIVES**	L100 - L101				$ 25,490,265

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2013

Line	(1) Description	(2) KCC Annual Report/Workpaper		(3) Total Company	(4)	(5) Allocator			(6) Transmission
104	**TRANSMISSION PLANT INCLUDED IN FORMULA**								(Col 3 times Col 5)
105	Total transmission plant	Pg. 3, L114	$	114,791,361		DA	1.00000	$	114,791,361
106	Less: Substation, 34kV, & Radial Lines to Distr. Plt.	WP A-4, L11 (Note J)		-					-
107	Less: Total GSU in Transmission Plant	WP A-4, L4 (Note K)		-					-
108	Transmission plant included in rates	L105 - L106 - L 107	$	114,791,361				$	114,791,361
109	Percentage of transmission plant included in rates	L108 / L105				TP=	1.00000		
110									
111	**GROSS AND NET PLANT ALLOCATORS**								
112	GROSS PLANT IN SERVICE (ACTUAL HISTORICAL COST)								
113	Production	Pg 1, L3	$	94,456,872		NA		$	-
114	Transmission	Pg. 1, L4		114,791,361		DA	1.00000		114,791,361
115	Less: Excluded Plant	Pg 1, L5		-		DA	1.00000		-
116	Distribution	Pg 1, L6		2,021,406		NA			-
117	General & Intangible	Pg 1, L7 + L8		31,069,023		W/S	0.40216		12,494,593
118	TOTAL GROSS PLANT	L113 + L114 - L 115 + L 116 + L117	$	242,338,662		GP =	0.52524	$	127,285,954
119									
120	ACCUMULATED DEPRECIATION (ACTUAL HISTORICAL COST)	(Note Q)							
121	Production	Pg 1, L12	$	77,198,866		NA		$	-
122	Transmission	Pg 1, L13		43,165,563		DA	1.00000		43,165,563
123	Less: Excluded Plant	Pg 1, L14		-		DA	1.00000		-
124	Distribution	Pg 1, L15		707,221					-
125	General & Intangible	Pg 1, L16 + L17		7,925,355		W/S	0.40216		3,187,229
126	TOTAL ACCUM. DEPRECIATION	L121 + L122 - L 123 + L 124 + L125	$	128,997,005				$	46,352,792
127									
128	NET PLANT IN SERVICE (ACTUAL HISTORICAL COST)								
129	Production	L113 - L121	$	17,258,006				$	-
130	Transmission	L114 - L122		71,625,798					71,625,798
131	Less Excluded Plant	L115 - L123		-					-
132	Distribution	L116 - L124		1,314,185					-
133	General & Intangible	L117 - L125		23,143,668					9,307,364
134	TOTAL NET PLANT	L129 + L130 - L 131 + L 132 + L133	$	113,341,657		NP =	0.71406	$	80,933,162
135									
136	**WAGES & SALARY ALLOCATOR (W&S)**								
137	Production	KCC Pg. 37, L1, Col. d	$	5,651,935			-	$	-
138	Transmission	KCC Pg. 37, L2, Col. d		3,801,927		TP	1.00000		3,801,927
139	Distribution	KCC Pg. 37, L3, Col. d		-			-		-
140	Other (excluding A&G)	KCC Pg. 37, L4. L5 & L6, Col. d		-			-		-
141	Total	Sum (L137:L140)	$	9,453,862				$	3,801,927
142	Wage & Salary Allocator Calculation	Col 6, L141 / Col 3, L141						W/S=	0.40216

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2013

Line	(1) Description	(2) KCC Annual Report/Workpaper	(3) Total Company $	(4) TP	(5) Allocator Allocation	(6) Transmission (Col 3 times Col 5)
143	**RETURN (R)**	Note N				
144	MFI Test					
145	LT Debt	KCC Pg. 5, L11, Avg. of Col. c & Col. d	$ 207,234,018			
146	LT Interest Expense (Acct. 427)	KCC Pg. 8, L15, Col. c	$ 13,592,325			
147	ST Interest (Acct. 431)	KCC Pg. 8, L17, Col. c	574,760			
148	Total Interest Expense	L146 + L147	$ 14,167,085			
149	Target MFI	(Note P)	1.5357			
150	Return Requirements (LT Interest plus Margin)	L148 * L149	$ 21,756,392			
151	Less: Non Operating Income	KCC Pg. 8, L23, Col. C (Note L) (Note W) (Note X) (Note Y)	3,229,478			
152	Plus: Amortization of Debt Discount and Debt Expense	KCC Pg. 8, L16, Col. c	246,437			
153	Plus: Amortization of Acquisition Costs	KCC Pg. 46 (Acct. 425) - L80 (Note G)	-			
154						
155	Net Operating Return Req. (accrual basis)	L150 - L151 + L152 + L153 + L154	$ 18,773,351			
156						
157	DSC Test					
158	Debt Service					
159	LT Interest Expense	L146	$ 13,592,325			
160	Principal Payment	KCC Pg. 22, L18, Col. e	6,913,351			
161	Debt Service	L159 + L160	$ 20,505,676			
162	Target DSC	(Note P)	1.2802			
163	Return Requirements	L161 * L162	$ 26,251,366			
164	Less: Non Operating Income	L151	3,229,478			
165	Plus: Amortization of Debt Discount and Debt Expense	L152	246,437			
166	Net Operating Return Req. (cash basis)	L163 - L164 + L165	$ 23,268,325			
167	Less: Depreciation Expense	L82	4,639,113			
168	Equivalent Return Requirements (accrual basis)	L166 - L167	$ 18,629,212			
169						
170	Critical Ratio (MFI or DSC)	Greater of L155 or L168	MFI			
171	Return Requirements Greater of MFI or DSC Test	Greater of L155 or L168	$18,773,351			
172	Average LT Interest Rate	L146 / L145	6.5589%			
173	Average Return on Rate Base	L171 / L57	8.8334%			
174						
175	**GROSS REV. REQUIREMENT FOR INCENTIVE PROJECTS**					
176	**Plant Granted Incentive MFI Adder:**					
177	Total Incentive Plant	WP A-9, L27	$ -			
178	Less: Total Accumulated Depreciation	WP A-9, L27	-			
179	Net Incentive Plant	L177 - L178	$ -			
180	Incentive Return	WP A-9, L27			$ -	
181						
182						
183						
184						
185						
186	**Abandoned Plant:**					
187	Unamortized Abandoned Transmission Plant	L40 of Pg 1 (Note S)	$ -			
188	Return on Abandoned Plant	L173 * L187	$ -			
189	Amortization Expense for Abandoned Plant	L81 of Pg. 2	-			
190	Total Recovery for Abandoned Plant	Sum (L188:L189)			$ -	
191	TOTAL GROSS REV. REQ. FOR INCENTIVE PROJ.	L180 +L184 + L190				$ -

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2013

General Note: References to pages in this formula rate are indicated as: (Pg. #, L(in) #, Col.#).
References to data from MKEC's Annual Report to the KCC are indicated as: (Pg. #, L(in) #, Col. #)

Note	
A	MKEC records expense associated with providing Schedule 1, Scheduling, System Control, and Dispatch Service, in both Accts. 561 and 565. See Actual Sch 1 Rev Req, and Workpaper S1.
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, L73, Col. 6.
D	Prepayments are the electric related prepayments booked to Acct. 165 and reported on MKEC'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. The amount shown above excludes $ - which was manually reclassified to other accounts.
F	Lease and joint facilities charges included on L61, page 2 of 5, are those costs attributable to transmission facilities.
G	This line sahll 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. MKEC records this investment in a production 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 except for amounts designated as a “Maintenance Retainer,” which shall be deferred and amortized into non-operating income over three years
M	If the transmission related component of property tax is specifically identified in MKEC'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 MFI or DSC test.
O	Reserved for future use.
P	The approved MFI and DSC rations will be established by the KCC. No change in MFI 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	Reserved for future use.
U	Reserved for future use.
V	Exludes depreciation on assets expected to be recorded as long-term leases.
W	Includes amounts recorded as revenue related to long-term leases
X	Excludes NERC Penalty accrual
Y	Removal of AFUDC from nonoperating income and including transmission AFUDC with transmission revenue requirement. See AFUDC Workpaper

ALLOCATION FACTORS

Line	Allocators	Description	Source	Amount
1	**RB**	Percentage of rate base attributable to transmission	Pg. 2, L57, Col.5	0.53201
2	**TP**	Percentage of transmission plant included in rate base.	Pg. 3, L109, Col.5	1.00000
3	**W/S**	Percentage of transmission labor included in rates	Pg. 3, L142, Col.6	0.40216
4	**DA**	Direct assignment		1.00000
5	**GP**	Ratio of allocated transmission, general, & intangible plant to total gross plant.	Pg. 3, L118, Col.5	0.52524
6	**NA**	Not applicable for the transmission formula rate.		0.00000
7	**NP**	Ratio of net transmission, general, & intangible plant to total net plant.	Pg. 3, L134, Col.5	0.71406

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Utilizing FERC KCC Annual Report Data
Actual Schedule 1 Revenue Requirements
For the 12 months ended - December 31, 2013

Line No.	(1) Description	(2) Reference	(3) Amount	
A.	**Schedule 1 ARR**			
1	Total Scheduling, System Control and Dispatch Service	KCC Annual Report, Pg. 35, L2, col. B	$ 1,685,612	
2	Plus: Acct. 565 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	$ 1,685,612	
7	Plus: NERC Penalties Associated with Transmission	Acct. 42630 (Note A)	$ -	
8	Less: PTP Service Credit	WP A-1, Pg. 1, L26	68,959	
9	Net Schedule 1 Revenue Requirement for Zone	L6 + L7 - L8	$ 1,616,653	
10	Acct. 561 Expenses Recovered Through Sch. 1 Charges	L1 - Sum(L3:L5)	$ 1,685,612	
B.	**Schedule 1 Rate Calculations**			
11	MKEC 12-CP. Peak Demand	WP A-2, L14	522.8	MW
12	Annual Point-to-Point Rate in $/MW - Year	L9 / L11	$ 3,092.30	
13	Monthly Point-to-Point Rate in $/MW - Month	L12 / 12	$ 257.70	
14	Weekly Point-to-Point Rate in $/MW - Week	L12 / 52	$ 59.47	
15	Daily Point-to-Point Rate in $/MW - Day	L12 / 365	$ 8.47	
16	Hourly Point-to-Point Rate in $/MW - Hour	L12 / 8760	$ 0.35	

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.

Mid-Kansas Electric Company, LLC (MKEC)
Revenue Credits
For the 12 Months Ended December 31, 2013

Line	Description	Total Company		Non-Transmission	Transmission
1	**I. Rent from Electric Property, Account 454 (Note 12)**				
2	Account 4540001 - Other Rev -Rent Electric Property	$ -		$ -	$ -
3	Transmission:				
4	Farm Land Rental	-			
5	Rental From Cell Phone Attaches	-			
6	Equipment / Facilities Rental	-			
7	Rental Substation Property -Cell Towers	-			
8	Other Rental	-			
9	Total Transmission		$ -		
10	(Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section V, Notes below.)				
11					
12	**II. Other Operating Revenues To Reduce Revenue Requirement**				$ -
13					
14	**III. Other Electric Revenue, Account 456**				$ 46,161,526
15	(Provide data sources and necessary explanations in Notes below.)				
16	**Less:**				
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 poulated)				
23	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor (Note 3)			21,723,171	
24	Revenue Associated with Transmission Plant Excluded From SPP Tariff				
25	Wholesale Distribution Revenue (WDR) (Note 2)			15,222	
26	Schedule 1 Revenue — Point-to-Point Subtotal:	$ 68,959		1,045,895	
27	Schedule 2 Revenue			8,610	
28	Schedules 3-6 Revenue			323,803	
29	Revenue for TO's Facilities Under Schedule 11				
30	Zonal Network Revenue for TO's Facilities Under Schedule 11 - (Note 3)		$ 4,071,377		
31	Region-wide Network Revenue for TO's Facilities Under Schedule 11 - (Note 3)		8,040,590		
32	Zonal Point-to-Point Revenue for TO's Facilities Under Schedule 11 - (Note 3)		131,728		
33	Region-wide Point-to-Point Revenue for TO's Facilities Under Schedule 11 - (Note 3)		332,334		
34	Subtotal		$ 12,576,029		
35	Less: Rev. From Sch. 11 Projects Not In Service as of 12/31/2013 or Excess Sch. 11 Rev. (Note 9).		(295,697)		
36	Net Schedule 11 Revenue Associated With Special Projects in Service during 2010 (See L58)			12,871,726	
37	Other - Revenue from bundled transmission service to Members. (Note 4)			1,239,558	
38	Other -Revenue from steam service to industrial customers. (Note 5)			1,370,319	
39	Other - Revenue associated with O&M expense on a generator interconnection. (Note 6)			23,942	
40	Other - Revenue to cover administration and vehicle maintenance.(Note 7)	323,836	0.40216	193,603	
41	Other - Revenue associated with covering losses. (Note 8)			1,868,042	
42	Other (for future use as appropriate) -Revenue from TDC type charges to members			4,803,291	
43	**Total Adjustments**				45,487,181
44	**Net 456 Account Transmission Related Activity**				$ 674,344
45	**IV. Total Revenue Credits to Apply to Zonal Revenue Requirement**				$ 674,344

Mid-Kansas Electric Company, LLC (MKEC)
Revenue Credits
For the 12 Months Ended December 31, 2013

Line	Description	Source		Amount
46	Total Sch. 11 Revenue Received in 2010	L34		$ 12,576,029
47				
48	Net Projected ATRR for Projects Completed as of 12/31/2013 for which Revenue was Received in 2013	Notes 10		
49	Pratt Capacitor Bank 115 kV			$ 716,713
50	Harper Capacitor Bank 115 kV			470,644
51	WEPL-Cimarron Plant 115 kV Line			561,677
52	Pratt - St. John 115kV Line Rebuild			4,031,149
53	Clifton - Greenleaf 115kV Line (Note G)			2,690,905
54	Medicine Lodge 138/115kV Transformer (64% BPF)			2,033,341
55	Heizer - Mullergren 115kV			198,220
56	Plainville 115kV Capacitor Bank			385,584
57	Flatridge - Harper 138kV (54.3% BPF)			1,783,492
58	Total Projected ATRR for Projects Completed as of 12/31/2013	Sum(L49:L57)	(Total goes in L36)	$ 12,871,726
59				
60	Net Schedule 11 Revenue to be Applied as a Credit to Zonal ATRR in 2013	L46 - L58	(Total goes in L35)	$ (295,697)
61	Other Revenue Credits Applied to Zonal Revenue Requirements			970,041
62	Total Revenue Credits Applied to Zonal revenue requirements			$ 674,344
63				

Notes:

(1) Data for this worksheet came from MKEC's Annual Report to the KCC and the Company's General Ledger.

(2) MKEC 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 MKEC Members. See Note 2 as well.

(5) Steam sales to two industrial customers that are classified as other and are book to our 456 account per FERC and RUS accounting practices.

(6) O&M on a generation interconnection and should not be included.

(7) Administrative and vehicle maintenance revenue not related to transmission operation. This is equal to Actual Revenue * (1-W/S Allocator)..

(8) Revenue associated with supplying losses.

(9) Schedule 11 revenue for projects not yet completed as of 12/31/2013 and excess revenue (i.e., revenue less ATRR) for Sch. 11 projects completed by 12/31/2013 is assigned as a revenue credit against zonal ATRR. See page 2, L60

(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) Reserved for future use

Mid-Kansas Electric Company, LLC (MKEC)
Determination of Transmission Network Load (MW)
For the 12 months ended December 31, 2013

Line	Date	Hour Ending	MKEC's Native System Peak Load	Adjustment	Adjusted MKEC's Native System Peak Load	Plus: 3rd Party Network Load (incl. gen.)	Reserve for Future Use	Plus: Grandfather Agreements	Reserve for Future Use	Reserve for Future Use	Less: Load Not Connected to the MKEC Transmission System	MKEC's Transmission System Load (e-f+g+h+i+j-k)	Average Transmission Network Load for January thru August	Percentage of Aver. Jan -Aug Load
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	1/12/2012	11:00	291.0	-	291.0	143.6	-	-			-	434.6	434.6	
2	2/8/2012	11:00	280.8	-	280.8	138.0	-	-			-	418.8	418.8	
3	3/29/2012	14:00	265.9	-	265.9	118.4	-	-			-	384.3	384.3	
4	4/25/2012	16:00	314.2	-	314.2	151.1	-	-			-	465.4	465.4	
5	5/23/2012	16:00	371.1	-	371.1	187.2	-	-			-	558.3	558.3	
6	6/27/2012	16:00	467.9	-	467.9	244.7	-	-			-	712.6	712.6	
7	7/25/2012	15:00	466.3	-	466.3	242.5	-	-			-	708.8	708.8	
8	8/1/2012	16:00	465.3	-	465.3	235.9	-	-			-	701.1	701.1	
9	9/4/2012	16:00	405.2	-	405.2	199.8	-	-			-	605.0		110.41%
10	10/3/2012	16:00	288.5	-	288.5	129.3	-	-			-	417.8		76.24%
11	11/26/2012	19:00	278.6	-	278.6	143.5	-	-			-	422.1		77.03%
12	12/27/2012	19:00	292.3	-	292.3	152.5	-	-			-	444.8		81.16%
13	Total		4,187.0	n/a	4,187.0	2,086.58	-	-	-	-	-	6,273.6	548.0	
14	12-CP		348.9	n/a	348.9	173.9	-	-	-	-	-	522.8		

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.

Mid-Kansas Electric Company, LLC (MKEC)
Allocation of ADIT
For the 12 months ended December 31, 2013

MKEC is not subject to income tax: and, therefore, does not have any ADIT recorded on its books.

Mid-Kansas Electric Company, LLC (MKEC)
Excluded Assets--Assets Transferred from Transmission Rate Base
As of December 31, 2013

Line		13 -Month Average Balance		
		Plant in	Depr.	
2		Service	Reserve	Net
3	**I. GSU Values Transferred from Transmission**			
4	Total GSUs in Transmission Plant	$ -	$ -	$ -
5				
6	**II. Radial Lines, 34kV and Substation Facilities Transferred**			
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	**III. Net Transfer From Trans. (L4 + L11)**	$ -	$ -	$ -

Mid-Kansas Electric Company, LLC (MKEC)
Excluded Assets--Assets Transferred from Transmission Rate Base
As of December 31, 2013

IV. 13 Month Average -Gross Plant

Line		Gross Plant 2012 Dec	2013 Jan	2013 Feb	2013 Mar	2013 Apr	2013 May	2013 Jun	2013 Jul	2013 Aug	2013 Sep	2013 Oct	2013 Nov	2013 Dec	13 Months Avg Balance
14	GSU	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Radial Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
16	Substation -Transf from Dist. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
17	34 kV Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
18	Less: Substa. Facil. Tranf to Transm. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
19	Total -Excluded Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

V. 13 Month Average -Accumulated Deprecation

Line		Accumulated Depreciation 2012 Dec	2013 Jan	2013 Feb	2013 Mar	2013 Apr	2013 May	2013 Jun	2013 Jul	2013 Aug	2013 Sep	2013 Oct	2013 Nov	2013 Dec	13 Months Avg Balance
20	GSU	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Radial Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
22	Substation -Transf from Dist. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
23	34 kV Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
24	Less: Substa. Facil. Tranf to Transm. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
25	Total -Excluded Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

VI. 13 Month Average -Net Plant

Line		**Net Plant** (Gross Plant less Accumulated Depreciation) 2012 Dec	2013 Jan	2013 Feb	2013 Mar	2013 Apr	2013 May	2013 Jun	2013 Jul	2013 Aug	2013 Sep	2013 Oct	2013 Nov	2013 Dec	13 Months Avg Balance
26	GSU	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
27	Radial Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
28	Substation -Transf from Dist. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
29	34 kV Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
30	Less: Substa. Facil. Tranf to Transm. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
31	Total -Excluded Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Mid-Kansas Electric Company, LLC (MKEC)
Worksheet A-5 - Depreciation Rates
As of December 31, 2013

Line	A/C	Description		Rate
1	301	Organization		4.09%
2	302	Franchises		N.A.
3	303	Misc Intangible Plant		N.A.
4	350	Land & Land Rights		0.00%
5	352	Structures and Improvements		1.72%
6	353	Station Equipment		2.04%
7	354	Towers and Fixtures		0.00%
8	355	Poles and Fixtures		2.02%
9	356	Overhead Conductors and Devices		1.00%
10	357	Underground Conduit		N.A.
11	358	Underground Conductors and Devices		N.A.
12	389	Land and Land Rights		1.00%
13	390	Structures and Improvements		2.71%
14	391	Office Furniture and Equipment		9.40%
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		3.80%
19	393	Stores Equipment		7.39%
20	394	Tools, Shop and Garage Equipment		5.94%
21	395	Laboratory Equipment		5.54%
22	396	Power Operated Equipment		3.71%
23	397	Communication Equipment		7.22%
24	398	Miscellaneous Equipment		0.00%
25	399	Other Tangible Property (Note A)		N.A.
26				
27	Weighted Average Transmission Depreciation Rate			
28	Transmission Depreciation Expense in 2013		Actual Gross Rev Req L77, Col (3)	$ 2,382,990
29	Transm. Plant in Service (12 mo. avg. Dec., 2012 to Nov., 2013)		WP A-12, L8	$ 112,821,305
30	Average Annual Transmission Depreciation Rate		L28 / L29	2.1122%
31	Average Monthly Transmission Depreciation Rate		L30 / 12	0.1760%

Notes

A MKEC accounts for Acquisition Costs associated with the Aquila purchase in Account 399.

Mid-Kansas Electric Company, LLC (MKEC)
Taxes Other Than Income Taxes
For the 12 Months Ended December 31, 2013

Source: KCC Annual Report, Pg. 42

Line No.	Description	Electric Acct 408.1, 409.1	Excluded	Adjusted	Payroll	Highway & Vehicle	Property	Gross Receipts, Uses & KC Earning Tax	Other	Other Misc	Total of Cost Distribution
1	Ad Valorem	-		-			-				-
2	Excise	-		-		-					-
3	Franchise -Corporate	50		50				50			50
4	Payroll (Note A)	97		97	97						97
5	Transaction	-		-				-			-
6	Property Taxes (Note A)	-									
7	KC Earnings	-		-				-			-
8	Miscellaneous	-		-					-		-
9		147	-	147	97	-	-	50	-	-	147
10											
11	Income Taxes										
12	Federal	-									
13	State	-									
14											
15		147									

Notes

A In accordance with RUS accounting guidelines, most of these taxes are distributed directly to the various O&M and construction accounts.

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2013

Line	Description	Source	Total System
1	Transmission Gross Plant in Service	Actual Gross Rev Req L4 - L5	$ 114,791,361
2	Transmission Net Plant in Service	Actual Gross Rev Req L22 - L23	$ 71,625,798
3	Net Plant Excluded for O&M, Other Taxes and General Plant	Note A	-
4	Adjusted Net Plant for O&M and Other Taxes	L2 - L3	$ 71,625,798
5	Transmission O&M (includes allocation of A&G)	Actual Gross Rev Req L73 - L72	$ 13,407,648
6	Percent of Net Plant	L5 / L4	18.72%
7	Other Taxes	Actual Gross Rev Req L93	$ 39
8	Percent of Net Plant	L7 / L4	0.00%
9	General & Intangible Plant Allocation		
10	Depreciation	Actual Gross Rev Req L79 + L80	$ 533,215
11	Return	Actual Gross Rev Req ((L25 + L26) / L27) * L96	1,054,139
12	Total	L10 + L11	$ 1,587,354
13	Percent of Net Plant	L12 / L4	2.22%
14	Return (New Facilities)	Actual Gross Rev Req L172 * L149	10.07%

Note A: For some Special Projects, constructed on behalf of others, MKEC 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 MKEC's books. No such projects existed in 2010.

I. Summary of Actual RTO Directed Transmission Projects

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Project No.	Project ID	Description	In Service Date	13 Mo. Avg. Gross Plant	13 Mo. Avg. Net Plant	O&M and A&G Allocated Expense	Other Taxes	General Plant Allocation	Depreciation Expense	Non Incentive Return	Incentive Return	Gross Revenue Requirements
					(see below)	(see below)	(f * L6)	(f * L8)	(f * L13)	(see below)	(f * L14)	(WP A-9)	(g + h + i + j+ k +l)
	A. Base Plan Projects												
15	1	30061	Pratt Capacitor Bank 115 kV	2010-03	$ 2,705,760	$ 2,522,832	$ 472,249	$ 1	$ 55,910	$ 57,151	$ 254,113	$ -	$ 839,425
16	2	30062	Harper Capacitor Bank 115 kV	2010-06	$ 1,766,930	$ 1,657,425	$ 310,254	$ 1	$ 36,731	$ 37,321	$ 166,945	$ -	$ 551,252
17	3	164	WEPL-Cimarron Plant 115 kV Line	2010-08	$ 2,100,384	$ 1,978,634	$ 370,381	$ 1	$ 43,850	$ 44,364	$ 199,299	$ -	$ 657,895
18	4	653	Pratt - St. John 115kV Line Rebuild	2012-03	$ 10,431,258	$ 10,160,800	$ 1,902,002	$ 6	$ 225,181	$ 220,327	$ 1,023,451	$ -	$ 3,370,967
19	5	903	Clifton - Greenleaf 115kV Line (Note	2012-09	$ 2,585,129	$ 2,545,778	$ 476,545	$ 1	$ 56,419	$ 54,603	$ 256,425	$ -	$ 843,992
20	6	30211	Medicine Lodge 138/115kV Transforn	2013-01	$ 6,811,184	$ 6,744,785	$ 1,262,558	$ 4	$ 149,476	$ 143,865	$ 679,371	$ -	$ 2,235,274
	7	1007	Heizer - Mullergren 115kV	2013-01	$ 751,171	$ 743,848	$ 139,241	$ 0	$ 16,485	$ 15,866	$ 74,924	$ -	$ 246,517
	8	30098	Plainville 115kV Capacitor Bank	2013-03	$ 877,476	$ 870,348	$ 162,921	$ 0	$ 19,288	$ 18,534	$ 87,666	$ -	$ 288,410
	9	905	Flatridge - Harper 138kV (54.3% BPF	2013-06	$ 2,988,929	$ 2,971,932	$ 556,317	$ 2	$ 65,863	$ 63,132	$ 299,349	$ -	$ 984,662
	10	30210	Harper - Milan Tap	2013-06	$ 9,831	$ 9,775	$ 1,830	$ 0	$ 217	$ 208	$ 985	$ -	$ 3,239
	11	0	$0.00		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	12	0	$0.00		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Total Base Plan Projects				$ 31,028,052	$ 30,206,157	$ 5,654,297	$ 16	$ 669,422	$ 655,369	$ 3,042,528	$ -	$ 10,021,631
	B. Balanced Portfolio Projects												
22	1				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	3				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	Total Balanced Portfolio Projects				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	C. ITP Priority 1 Projects												
26	1				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	2				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	3				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	Total ITP Priority 1 Projects				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	D. ITP Priority 2 Projects												
30	1				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	2				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	3				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	Total ITP Priority 2 Projects				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2013

II. Calculation of Net Plant for Base Plan (BFF) Projects:

			Pratt Capacitor Bank 115 kV			Harper Capacitor Bank 115 kV			WEPL-Cimarron Plant 115 kV Line		
			Project:	*1*		**Project:**	*2*		**Project:**	*3*	
			SPP Proj. ID	**30061**		SPP Proj. ID	**30062**		SPP Proj. ID	**164**	
	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**
34	2012	Dec	$ 2,705,760			$ 1,766,930			$ 2,100,384		
35	2013	Jan	$ 2,705,760	0.1760%	$ 4,763	$ 1,766,930	0.1760%	$ 3,110	$ 2,100,384	0.1760%	$ 3,697
36	2013	Feb	$ 2,705,760	0.1760%	$ 4,763	$ 1,766,930	0.1760%	$ 3,110	$ 2,100,384	0.1760%	$ 3,697
37	2013	Mar	$ 2,705,760	0.1760%	$ 4,763	$ 1,766,930	0.1760%	$ 3,110	$ 2,100,384	0.1760%	$ 3,697
38	2013	Apr	$ 2,705,760	0.1760%	$ 4,763	$ 1,766,930	0.1760%	$ 3,110	$ 2,100,384	0.1760%	$ 3,697
39	2013	May	$ 2,705,760	0.1760%	$ 4,763	$ 1,766,930	0.1760%	$ 3,110	$ 2,100,384	0.1760%	$ 3,697
40	2013	Jun	$ 2,705,760	0.1760%	$ 4,763	$ 1,766,930	0.1760%	$ 3,110	$ 2,100,384	0.1760%	$ 3,697
41	2013	Jul	$ 2,705,760	0.1760%	$ 4,763	$ 1,766,930	0.1760%	$ 3,110	$ 2,100,384	0.1760%	$ 3,697
42	2013	Aug	$ 2,705,760	0.1760%	$ 4,763	$ 1,766,930	0.1760%	$ 3,110	$ 2,100,384	0.1760%	$ 3,697
43	2013	Sep	$ 2,705,760	0.1760%	$ 4,763	$ 1,766,930	0.1760%	$ 3,110	$ 2,100,384	0.1760%	$ 3,697
44	2013	Oct	$ 2,705,760	0.1760%	$ 4,763	$ 1,766,930	0.1760%	$ 3,110	$ 2,100,384	0.1760%	$ 3,697
45	2013	Nov	$ 2,705,760	0.1760%	$ 4,763	$ 1,766,930	0.1760%	$ 3,110	$ 2,100,384	0.1760%	$ 3,697
46	2013	Dec	$ 2,705,760	0.1760%	$ 4,763	$ 1,766,930	0.1760%	$ 3,110	$ 2,100,384	0.1760%	$ 3,697
47				Sum lines 35 - 46	$ 57,151		Sum lines 35 - 46	$ 37,321		Sum lines 35 - 46	$ 44,364
48			2012 EOY Acc Dep:	154,353		2012 EOY Acc Dep:	90,845		2012 EOY Acc Dep:	99,568	

	Total					Pratt Capacitor Bank 115 kV			Harper Capacitor Bank 115 kV			WEPL-Cimarron Plant 115 kV Line		
49	**Year**	**Gross Plant**	**Accm. Deprec.**	**Net Plant**	**Year**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**
50			**13 Month Averages**				**13 Month Averages**			**13 Month Averages**			**13 Month Averages**	
51	2010	$ 3,803,309	$ 25,358	$ 3,777,951	2010	$ 2,081,354	$ 17,329	$ 2,064,025	$ 948,249	$ 5,249	$ 943,000	$ 773,706	$ 2,780	$ 770,926
52	2011	$ 6,569,899	$ 142,198	$ 6,427,701	2011	$ 2,705,760	$ 70,951	$ 2,634,809	$ 1,763,755	$ 36,421	$ 1,727,334	$ 2,100,384	$ 34,825	$ 2,065,559
53	2012	$ 6,573,074	$ 277,427	$ 6,295,647	2012	$ 2,705,760	$ 126,634	$ 2,579,126	$ 1,766,930	$ 72,743	$ 1,694,187	$ 2,100,384	$ 78,050	$ 2,022,334
54	2013	$ 6,573,074	$ 414,183	$ 6,158,891	2013	$ 2,705,760	$ 182,928	$ 2,522,832	$ 1,766,930	$ 109,505	$ 1,657,425	$ 2,100,384	$ 121,750	$ 1,978,634
55	2014	$ -	$ -	$ -	2014	$ -		$ -	$ -		$ -	$ -		$ -
56	2015	$ -	$ -	$ -	2015	$ -		$ -	$ -		$ -	$ -		$ -
57	2016	$ -	$ -	$ -	2016	$ -		$ -	$ -		$ -	$ -		$ -
58	2017	$ -	$ -	$ -	2017	$ -		$ -	$ -		$ -	$ -		$ -
59	2018	$ -	$ -	$ -	2018	$ -		$ -	$ -		$ -	$ -		$ -
60	2019	$ -	$ -	$ -	2019	$ -		$ -	$ -		$ -	$ -		$ -
61	2020	$ -	$ -	$ -	2020	$ -		$ -	$ -		$ -	$ -		$ -
62	2021	$ -	$ -	$ -	2021	$ -		$ -	$ -		$ -	$ -		$ -
63	2022	$ -	$ -	$ -	2022	$ -		$ -	$ -		$ -	$ -		$ -
64	2023	$ -	$ -	$ -	2023	$ -		$ -	$ -		$ -	$ -		$ -
65	2024	$ -	$ -	$ -	2024	$ -		$ -	$ -		$ -	$ -		$ -
66	2025	$ -	$ -	$ -	2025	$ -		$ -	$ -		$ -	$ -		$ -
67	2026	$ -	$ -	$ -	2026	$ -		$ -	$ -		$ -	$ -		$ -
68	2027	$ -	$ -	$ -	2027	$ -		$ -	$ -		$ -	$ -		$ -
69	2028	$ -	$ -	$ -	2028	$ -		$ -	$ -		$ -	$ -		$ -
70	2029	$ -	$ -	$ -	2029	$ -		$ -	$ -		$ -	$ -		$ -
71	2030	$ -	$ -	$ -	2030	$ -		$ -	$ -		$ -	$ -		$ -
72	2031	$ -	$ -	$ -	2031	$ -		$ -	$ -		$ -	$ -		$ -
73	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.

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2013

II. Calculation of Net Plant for Base Plan (BPF) Projects (continued):

Line	Year	Month	Pratt - St. John 115kV Line Rebuild Project: 4 SPP Proj. ID 653 Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Clifton - Greenleaf 115kV Line (Note G) Project: 5 SPP Proj. ID 903 Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Medicine Lodge 138/115kV Transformer (64% BPF) Project: 6 SPP Proj. ID 30211 Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense
74	2012	Dec	$ 10,431,258			$ 2,384,297			$ -		
75	2013	Jan	$ 10,431,258	0.1760%	$ 18,361	$ 2,603,386	0.1760%	$ 4,197	$ 7,430,383	0.1760%	$ -
76	2013	Feb	$ 10,431,258	0.1760%	$ 18,361	$ 2,603,386	0.1760%	$ 4,582	$ 7,430,383	0.1760%	$ 13,079
77	2013	Mar	$ 10,431,258	0.1760%	$ 18,361	$ 2,603,386	0.1760%	$ 4,582	$ 7,430,383	0.1760%	$ 13,079
78	2013	Apr	$ 10,431,258	0.1760%	$ 18,361	$ 2,603,386	0.1760%	$ 4,582	$ 7,430,383	0.1760%	$ 13,079
79	2013	May	$ 10,431,258	0.1760%	$ 18,361	$ 2,603,386	0.1760%	$ 4,582	$ 7,430,383	0.1760%	$ 13,079
80	2013	Jun	$ 10,431,258	0.1760%	$ 18,361	$ 2,603,386	0.1760%	$ 4,582	$ 7,430,383	0.1760%	$ 13,079
81	2013	Jul	$ 10,431,258	0.1760%	$ 18,361	$ 2,603,386	0.1760%	$ 4,582	$ 7,430,383	0.1760%	$ 13,079
82	2013	Aug	$ 10,431,258	0.1760%	$ 18,361	$ 2,603,386	0.1760%	$ 4,582	$ 7,430,383	0.1760%	$ 13,079
83	2013	Sep	$ 10,431,258	0.1760%	$ 18,361	$ 2,603,386	0.1760%	$ 4,582	$ 7,430,383	0.1760%	$ 13,079
84	2013	Oct	$ 10,431,258	0.1760%	$ 18,361	$ 2,603,386	0.1760%	$ 4,582	$ 7,430,383	0.1760%	$ 13,079
85	2013	Nov	$ 10,431,258	0.1760%	$ 18,361	$ 2,603,386	0.1760%	$ 4,582	$ 7,430,383	0.1760%	$ 13,079
86	2013	Dec	$ 10,431,258	0.1760%	$ 18,361	$ 2,603,386	0.1760%	$ 4,582	$ 7,430,383	0.1760%	$ 13,079
87				Sum lines 75 - 86	$ 220,327		Sum lines 75 - 86	$ 54,603		Sum lines 75 - 86	$ 143,865
88			2012 EOY Acc Dep:	160,294		2012 EOY Acc Dep:	12,213		2012 EOY Acc Dep:	-	

Line	Year	Total Gross Plant	Total Accm. Deprec.	Total Net Plant	Year	P4 Gross Plant	P4 Accm. Depr.	P4 Net Plant	P5 Gross Plant	P5 Accm. Depr.	P5 Net Plant	P6 Gross Plant	P6 Accm. Depr.	P6 Net Plant
90			13 Month Averages				13 Month Averages			13 Month Averages			13 Month Averages	
91	2010	$ -	$ -	$ -	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
92	2011	$ -	$ -	$ -	2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
93	2012	$ 8,757,675	$ 63,531	$ 8,694,144	2012	$ 8,024,045	$ 61,652	$ 7,962,393	$ 733,630	$ 1,879	$ 731,751	$ -	$ -	$ -
94	2013	$ 19,827,571	$ 376,208	$ 19,451,363	2013	$ 10,431,258	$ 270,458	$ 10,160,800	$ 2,585,129	$ 39,351	$ 2,545,778	$ 6,811,184	$ 66,399	$ 6,744,785
95	2014	$ -	$ -	$ -	2014	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
96	2015	$ -	$ -	$ -	2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
97	2016	$ -	$ -	$ -	2016	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
98	2017	$ -	$ -	$ -	2017	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
99	2018	$ -	$ -	$ -	2018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
100	2019	$ -	$ -	$ -	2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101	2020	$ -	$ -	$ -	2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
102	2021	$ -	$ -	$ -	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
103	2022	$ -	$ -	$ -	2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
104	2023	$ -	$ -	$ -	2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
105	2024	$ -	$ -	$ -	2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
106	2025	$ -	$ -	$ -	2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
107	2026	$ -	$ -	$ -	2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
108	2027	$ -	$ -	$ -	2027	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
109	2028	$ -	$ -	$ -	2028	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	2029	$ -	$ -	$ -	2029	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
111	2030	$ -	$ -	$ -	2030	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
112	2031	$ -	$ -	$ -	2031	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
113	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.
(G) 65.5% of project is designated as Base Plan Funded per SPP. Project total is 65.5% of total project cost.

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
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II. Calculation of Net Plant for Base Plan (BPF) Projects (continued):

			Heizer - Mullergren 115kV			Plainville 115kV Capacitor Bank			Flatridge - Harper 138kV (54.3% BPF)		
			Project:	*7*		**Project:**	*8*		**Project:**	*9*	
			SPP Proj. ID	**1007**		SPP Proj. ID	**30098**		SPP Proj. ID	**905**	
	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**
1	2012	Dec	$ -			$ -			$ -		
2	2013	Jan	$ 819,459	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
3	2013	Feb	$ 819,459	0.1760%	$ 1,442	$ -	0.1760%	$ -	$ -	0.1760%	$ -
4	2013	Mar	$ 819,459	0.1760%	$ 1,442	$ 1,169,968	0.1760%	$ -	$ -	0.1760%	$ -
5	2013	Apr	$ 819,459	0.1760%	$ 1,442	$ 1,169,968	0.1760%	$ 2,059	$ -	0.1760%	$ -
6	2013	May	$ 819,459	0.1760%	$ 1,442	$ 1,169,968	0.1760%	$ 2,059	$ -	0.1760%	$ -
7	2013	Jun	$ 819,459	0.1760%	$ 1,442	$ 1,169,968	0.1760%	$ 2,059	$ 5,977,858	0.1760%	$ -
8	2013	Jul	$ 819,459	0.1760%	$ 1,442	$ 1,169,968	0.1760%	$ 2,059	$ 5,977,858	0.1760%	$ 10,522
9	2013	Aug	$ 819,459	0.1760%	$ 1,442	$ 1,169,968	0.1760%	$ 2,059	$ 5,977,858	0.1760%	$ 10,522
10	2013	Sep	$ 819,459	0.1760%	$ 1,442	$ 1,169,968	0.1760%	$ 2,059	$ 5,977,858	0.1760%	$ 10,522
11	2013	Oct	$ 819,459	0.1760%	$ 1,442	$ 1,169,968	0.1760%	$ 2,059	$ 5,977,858	0.1760%	$ 10,522
12	2013	Nov	$ 819,459	0.1760%	$ 1,442	$ 1,169,968	0.1760%	$ 2,059	$ 5,977,858	0.1760%	$ 10,522
13	2013	Dec	$ 819,459	0.1760%	$ 1,442	$ 1,169,968	0.1760%	$ 2,059	$ 5,977,858	0.1760%	$ 10,522
14				Sum lines 2 - 13	$ 15,866		Sum lines 2 - 13	$ 18,534		Sum lines 2 - 13	$ 63,132

		Total				Heizer - Mullergren 115kV			Plainville 115kV Capacitor Bank			Flatridge - Harper 138kV (54.3% BPF)		
15						2012 EOY Acc Dep:	-		2012 EOY Acc Dep:	-		2012 EOY Acc Dep:	-	
16	**Year**	**Gross Plant**	**Accm. Deprec.**	**Net Plant**	**Year**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**
17			**13 Month Averages**				**13 Month Averages**			**13 Month Averages**			**13 Month Averages**	
18	2010	$ -	$ -	$ -	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	2011	$ -	$ -	$ -	2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	2012	$ -	$ -	$ -	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	2013	$ 4,617,576	$ 31,448	$ 4,586,128	2013	$ 751,171	$ 7,323	$ 743,848	$ 877,476	$ 7,128	$ 870,348	$ 2,988,929	$ 16,997	$ 2,971,932
22	2014	$ -	$ -	$ -	2014	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2015	$ -	$ -	$ -	2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2016	$ -	$ -	$ -	2016	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2017	$ -	$ -	$ -	2017	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2018	$ -	$ -	$ -	2018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	2019	$ -	$ -	$ -	2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	2020	$ -	$ -	$ -	2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	2021	$ -	$ -	$ -	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	2022	$ -	$ -	$ -	2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	2023	$ -	$ -	$ -	2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	2024	$ -	$ -	$ -	2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	2025	$ -	$ -	$ -	2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	2026	$ -	$ -	$ -	2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	2027	$ -	$ -	$ -	2027	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	2028	$ -	$ -	$ -	2028	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	2029	$ -	$ -	$ -	2029	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	2030	$ -	$ -	$ -	2030	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39	2031	$ -	$ -	$ -	2031	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40	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
(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.
(G) 65.5% of project is designated as Base Plan Funded per SPP. Project total is 65.5% of total project cost.

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2013

II. Calculation of Net Plant for Base Plan (BPF) Projects (continued):

			Harper - Milan Tap								
			Project:	*10*		**Project:**	*11*		**Project:**	*12*	
			SPP Proj. ID	**30210**		SPP Proj. ID			SPP Proj. ID		
	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**
1	2012	Dec	$ -			$ -			$ -		
2	2013	Jan	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
3	2013	Feb	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
4	2013	Mar	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
5	2013	Apr	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
6	2013	May	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
7	2013	Jun	$ 19,662	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
8	2013	Jul	$ 19,662	0.1760%	$ 35	$ -	0.1760%	$ -	$ -	0.1760%	$ -
9	2013	Aug	$ 19,662	0.1760%	$ 35	$ -	0.1760%	$ -	$ -	0.1760%	$ -
10	2013	Sep	$ 19,662	0.1760%	$ 35	$ -	0.1760%	$ -	$ -	0.1760%	$ -
11	2013	Oct	$ 19,662	0.1760%	$ 35	$ -	0.1760%	$ -	$ -	0.1760%	$ -
12	2013	Nov	$ 19,662	0.1760%	$ 35	$ -	0.1760%	$ -	$ -	0.1760%	$ -
13	2013	Dec	$ 19,662	0.1760%	$ 35	$ -	0.1760%	$ -	$ -	0.1760%	$ -
14				Sum lines 2 - 13	$ 208		Sum lines 2 - 13	$ -		Sum lines 2 - 13	$ -

	Total					Project 10			Project 11			Project 12		
15						2012 EOY Acc Dep:	-		2012 EOY Acc Dep:			2012 EOY Acc Dep:		
16	**Year**	**Gross Plant**	**Accm. Deprec.**	**Net Plant**	**Year**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**
17			**13 Month Averages**				**13 Month Averages**			**13 Month Averages**			**13 Month Averages**	
18	2010	$ -	$ -	$ -	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	2011	$ -	$ -	$ -	2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	2012	$ -	$ -	$ -	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	2013	$ 9,831	$ 56	$ 9,775	2013	$ 9,831	$ 56	$ 9,775	$ -	$ -	$ -	$ -	$ -	$ -
22	2014	$ -	$ -	$ -	2014	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2015	$ -	$ -	$ -	2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2016	$ -	$ -	$ -	2016	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2017	$ -	$ -	$ -	2017	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2018	$ -	$ -	$ -	2018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	2019	$ -	$ -	$ -	2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	2020	$ -	$ -	$ -	2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	2021	$ -	$ -	$ -	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	2022	$ -	$ -	$ -	2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	2023	$ -	$ -	$ -	2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	2024	$ -	$ -	$ -	2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	2025	$ -	$ -	$ -	2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	2026	$ -	$ -	$ -	2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	2027	$ -	$ -	$ -	2027	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	2028	$ -	$ -	$ -	2028	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	2029	$ -	$ -	$ -	2029	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	2030	$ -	$ -	$ -	2030	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39	2031	$ -	$ -	$ -	2031	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40	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
(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.
(G) 65.5% of project is designated as Base Plan Funded per SPP. Project total is 65.5% of total project cost.

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2013

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

			Project: 7			Project: 8			Project: 9		
			SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
	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
114	2012	Dec	$ -			$ -			$ -		
115	2013	Jan	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
116	2013	Feb	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
117	2013	Mar	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
118	2013	Apr	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
119	2013	May	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
120	2013	Jun	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
121	2013	Jul	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
122	2013	Aug	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
123	2013	Sep	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
124	2013	Oct	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
125	2013	Nov	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
126	2013	Dec	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
127				Sum lines 115 - 126	$ -		Sum lines 115 - 126	$ -		Sum lines 115 - 126	$ -

		Total				Project 7			Project 8			Project 9		
128						2012 EOY Acc Dep:	-		2012 EOY Acc Dep:	-		2012 EOY Acc Dep:	-	
129	Year	Gross Plant	Accm. Deprec.	Net Plant	Year	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
130			13 Month Averages				13 Month Averages			13 Month Averages			13 Month Averages	
131	2010	$ -	$ -	$ -	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
132	2011	$ -	$ -	$ -	2011			$ -			$ -			$ -
133	2012	$ -	$ -	$ -	2012			$ -			$ -			$ -
134	2013	$ -	$ -	$ -	2013			$ -			$ -			$ -
135	2014	$ -	$ -	$ -	2014			$ -			$ -			$ -
136	2015	$ -	$ -	$ -	2015			$ -			$ -			$ -
137	2016	$ -	$ -	$ -	2016			$ -			$ -			$ -
138	2017	$ -	$ -	$ -	2017			$ -			$ -			$ -
139	2018	$ -	$ -	$ -	2018			$ -			$ -			$ -
140	2019	$ -	$ -	$ -	2019			$ -			$ -			$ -
141	2020	$ -	$ -	$ -	2020			$ -			$ -			$ -
142	2021	$ -	$ -	$ -	2021			$ -			$ -			$ -
143	2022	$ -	$ -	$ -	2022			$ -			$ -			$ -
144	2023	$ -	$ -	$ -	2023			$ -			$ -			$ -
145	2024	$ -	$ -	$ -	2024			$ -			$ -			$ -
146	2025	$ -	$ -	$ -	2025			$ -			$ -			$ -
147	2026	$ -	$ -	$ -	2026			$ -			$ -			$ -
148	2027	$ -	$ -	$ -	2027			$ -			$ -			$ -
149	2028	$ -	$ -	$ -	2028			$ -			$ -			$ -
150	2029	$ -	$ -	$ -	2029			$ -			$ -			$ -
151	2030	$ -	$ -	$ -	2030			$ -			$ -			$ -
152	2031	$ -	$ -	$ -	2031			$ -			$ -			$ -
153	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.

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2013

IV. Calculation of Net Plant for ITP / Priority 1 Projects

			Project: 1			Project: 2			Project: 3		
			SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
	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
154	2012	Dec	$ -			$ -			$ -		
155	2013	Jan	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
156	2013	Feb	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
157	2013	Mar	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
158	2013	Apr	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
159	2013	May	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
160	2013	Jun	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
161	2013	Jul	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
162	2013	Aug	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
163	2013	Sep	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
164	2013	Oct	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
165	2013	Nov	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
166	2013	Dec	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
167				Sum lines 155 - 166	$ -		Sum lines 155 - 166	$ -		Sum lines 155 - 166	$ -

168			Total			2012 EOY Acc Dep:	-		2012 EOY Acc Dep:	-		2012 EOY Acc Dep:	-	
169	Year	Gross Plant	Accm. Deprec.	Net Plant	Year	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
170			13 Month Averages				13 Month Averages			13 Month Averages			13 Month Averages	
171	2010	$ -	$ -	$ -	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
172	2011	$ -	$ -	$ -	2011			$ -			$ -			$ -
173	2012	$ -	$ -	$ -	2012			$ -			$ -			$ -
174	2013	$ -	$ -	$ -	2013			$ -			$ -			$ -
175	2014	$ -	$ -	$ -	2014			$ -			$ -			$ -
176	2015	$ -	$ -	$ -	2015			$ -			$ -			$ -
177	2016	$ -	$ -	$ -	2016			$ -			$ -			$ -
178	2017	$ -	$ -	$ -	2017			$ -			$ -			$ -
179	2018	$ -	$ -	$ -	2018			$ -			$ -			$ -
180	2019	$ -	$ -	$ -	2019			$ -			$ -			$ -
181	2020	$ -	$ -	$ -	2020			$ -			$ -			$ -
182	2021	$ -	$ -	$ -	2021			$ -			$ -			$ -
183	2022	$ -	$ -	$ -	2022			$ -			$ -			$ -
184	2023	$ -	$ -	$ -	2023			$ -			$ -			$ -
185	2024	$ -	$ -	$ -	2024			$ -			$ -			$ -
186	2025	$ -	$ -	$ -	2025			$ -			$ -			$ -
187	2026	$ -	$ -	$ -	2026			$ -			$ -			$ -
188	2027	$ -	$ -	$ -	2027			$ -			$ -			$ -
189	2028	$ -	$ -	$ -	2028			$ -			$ -			$ -
190	2029	$ -	$ -	$ -	2029			$ -			$ -			$ -
191	2030	$ -	$ -	$ -	2030			$ -			$ -			$ -
192	2031	$ -	$ -	$ -	2031			$ -			$ -			$ -
193	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.

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2013

V. Calculation of Net Plant for ITP / Priority 2 Projects

			Project: *1*			**Project:** *2*			**Project:** *3*		
			SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
	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**
194	2012	Dec	$ -			$ -			$ -		
195	2013	Jan	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
196	2013	Feb	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
197	2013	Mar	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
198	2013	Apr	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
199	2013	May	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
200	2013	Jun	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
201	2013	Jul	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
202	2013	Aug	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
203	2013	Sep	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
204	2013	Oct	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
205	2013	Nov	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
206	2013	Dec	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
207				Sum lines 195 - 206	$ -		Sum lines 195 - 206	$ -		Sum lines 195 - 206	$ -
208			Prior Years Acc Dep:	-		Prior Years Acc Dep:	-		Prior Years Acc Dep:	-	

		Total												
209	**Year**	**Gross Plant**	**Accm. Deprec.**	**Net Plant**	**Year**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**
210			**13 Month Averages**				**13 Month Averages**			**13 Month Averages**			**13 Month Averages**	
211	2010	$ -	$ -	$ -	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
212	2011	$ -	$ -	$ -	2011			$ -			$ -			$ -
213	2012	$ -	$ -	$ -	2012			$ -			$ -			$ -
214	2013	$ -	$ -	$ -	2013			$ -			$ -			$ -
215	2014	$ -	$ -	$ -	2014			$ -			$ -			$ -
216	2015	$ -	$ -	$ -	2015			$ -			$ -			$ -
217	2016	$ -	$ -	$ -	2016			$ -			$ -			$ -
218	2017	$ -	$ -	$ -	2017			$ -			$ -			$ -
219	2018	$ -	$ -	$ -	2018			$ -			$ -			$ -
220	2019	$ -	$ -	$ -	2019			$ -			$ -			$ -
221	2020	$ -	$ -	$ -	2020			$ -			$ -			$ -
222	2021	$ -	$ -	$ -	2021			$ -			$ -			$ -
223	2022	$ -	$ -	$ -	2022			$ -			$ -			$ -
224	2023	$ -	$ -	$ -	2023			$ -			$ -			$ -
225	2024	$ -	$ -	$ -	2024			$ -			$ -			$ -
226	2025	$ -	$ -	$ -	2025			$ -			$ -			$ -
227	2026	$ -	$ -	$ -	2026			$ -			$ -			$ -
228	2027	$ -	$ -	$ -	2027			$ -			$ -			$ -
229	2028	$ -	$ -	$ -	2028			$ -			$ -			$ -
230	2029	$ -	$ -	$ -	2029			$ -			$ -			$ -
231	2030	$ -	$ -	$ -	2030			$ -			$ -			$ -
232	2031	$ -	$ -	$ -	2031			$ -			$ -			$ -
233	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.

Mid-Kansas Electric Company, LLC (MKEC)
Actual Sponsored Upgrades
For the 12 months ended - December 31, 2013

I. Summary of Actual Sponsored Projects Note: Line numbers refer to Workpaper A-7 (Act. RTO Directed Proj)

	(a) Project No.	(b) Project ID	(c) Description	(d) In Service Date	(e) 13 Mo. Avg. Gross Plant (see below)	(f) 13 Mo. Avg. Net Plant (see below)	(g) O&M and A&G Expense (f * L6)	(h) Other Taxes (f * L8)	(i) Gerneral Plant Allocation (f * L12)	(j) Depreciation Expense (see below)	(k) Non Incentive Return (f * L14)	(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:

	Year	Month	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		
7	Year	Month	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
8	2012	Dec	$ -			$ -			$ -		
9	2013	Jan	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
10	2013	Feb	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
11	2013	Mar	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
12	2013	Apr	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
13	2013	May	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
14	2013	Jun	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
15	2013	Jul	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
16	2013	Aug	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
17	2013	Sep	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
18	2013	Oct	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
19	2013	Nov	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
20	2013	Dec	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
21					$ -			$ -			$ -

	Year	Total Gross Plant	Total Accm. Deprec.	Total Net Plant	Year	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
22						2012 EOY Acc Dep:	-		2012 EOY Acc Dep:	-		2012 EOY Acc Dep:	-	
23	Year	Gross Plant	Accm. Deprec.	Net Plant	Year	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
24		13 Month Averages				13 Month Averages			13 Month Averages			13 Month Averages		
25	2010	$ -	$ -	$ -	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2011	$ -	$ -	$ -	2011			$ -			$ -			$ -
27	2012	$ -	$ -	$ -	2012			$ -			$ -			$ -
28	2013	$ -	$ -	$ -	2013			$ -			$ -			$ -
29	2014	$ -	$ -	$ -	2014			$ -			$ -			$ -
30	2015	$ -	$ -	$ -	2015			$ -			$ -			$ -
31	2016	$ -	$ -	$ -	2016			$ -			$ -			$ -
32	2017	$ -	$ -	$ -	2017			$ -			$ -			$ -
33	2018	$ -	$ -	$ -	2018			$ -			$ -			$ -
34	2019	$ -	$ -	$ -	2019			$ -			$ -			$ -
35	2020	$ -	$ -	$ -	2020			$ -			$ -			$ -
36	2021	$ -	$ -	$ -	2021			$ -			$ -			$ -
37	2022	$ -	$ -	$ -	2022			$ -			$ -			$ -
38	2023	$ -	$ -	$ -	2023			$ -			$ -			$ -
39	2024	$ -	$ -	$ -	2024			$ -			$ -			$ -
40	2025	$ -	$ -	$ -	2025			$ -			$ -			$ -
41	2026	$ -	$ -	$ -	2026			$ -			$ -			$ -
42	2027	$ -	$ -	$ -	2027			$ -			$ -			$ -
43	2028	$ -	$ -	$ -	2028			$ -			$ -			$ -
44	2029	$ -	$ -	$ -	2029			$ -			$ -			$ -
45	2030	$ -	$ -	$ -	2030			$ -			$ -			$ -
46	2031	$ -	$ -	$ -	2031			$ -			$ -			$ -
47	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.

Mid-Kansas Electric Company, LLC (MKEC)
Actual Incentive Plant
For the 12 months ended - December 31, 2013

I. Summary of Actual Incentive Projects

Average Return New Debt 10.07% Source: WP A-7, L14

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

(A) Special incentive (Depreciation Rate, MFI, 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 MFI Adder. If FERC grants an ROE adder, it may be converted to a MFI adder using the following formula: MFI 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.

Mid-Kansas Electric Company, LLC (MKEC)
Actual Incentive Plant
For the 12 months ended - December 31, 2013

II. Base Plan Projects

Line												
28	**Project:** 1		MFI Adder (B)	-	**Project:** 2		MFI Adder (B)	-	**Project:** 3		MFI Adder (B)	-
29	SPP Proj. ID		Avg. Interest Rate	6.5589%	SPP Proj. ID		Avg. Interest Rate	6.5589%	SPP Proj. ID		Avg. Interest Rate	6.5589%
30			Incentive Return	0.0000%			Incentive Return	0.0000%			Incentive Return	0.0000%

Line	Year	Month	Plant Balance by	Deprec. Rate / 12	Depreciation Expense	Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense	Plant Balance by	Deprec. Rate / 12	Depreciation Expense
31											
32	2012	Dec	$ -			$ -			$ -		
33	2013	Jan	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
34	2013	Feb	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
35	2013	Mar	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
36	2013	Apr	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
37	2013	May	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
38	2013	Jun	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
39	2013	Jul	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
40	2013	Aug	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
41	2013	Sep	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
42	2013	Oct	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
43	2013	Nov	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
44	2013	Dec	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
45				Sum lines 33 -	$ -		Sum lines 33 -	$ -		Sum lines 33 -	$ -
46			2012 EOY Acc Dep:	$ -		2012 EOY Acc Dep:	$ -		2012 EOY Acc Dep:	$ -	

Line	Year	Total CWIP	Total Gross Plant	Total Accum Depr	Total Net Plant	Incentive Return Adder	Year	Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder	Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder	Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder
48		13 Month Averages						13 Month Averages				13 Month Averages				13 Month Averages			
49	2010	$ -	$ -	$ -	$ -	$ -	2010	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	2011						2011												
51	2012						2012												
52	2013						2013												
53	2014						2014												
54	2015						2015												
55	2016						2016												
56	2017						2017												
57	2018						2018												
58	2019						2019												
59	2020						2020												
60	2021						2021												
61	2022						2022												
62	2023						2023												
63	2024						2024												
64	2025						2025												
65	2026						2026												
66	2027						2027												
67	2028						2028												
68	2029						2029												
69	2030						2030												
70	2031						2031												
71	2032						2032												

(A) Special incentive (Depreciation Rate, MFI, 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 MFI Adder. If FERC grants an ROE adder, it may be converted to a MFI adder using the following formula: MFI 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.

Mid-Kansas Electric Company, LLC (MKEC)
Actual Incentive Plant
For the 12 months ended - December 31, 2013

II. Base Plan Projects (continued)

Line						
72	**Project:** 4	MFI Adder (B)	-	**Project:** 5	MFI Adder (B)	-
73	SPP Proj. ID	Avg. Interest Rate	6.5589%	SPP Proj. ID	Avg. Interest Rate	6.5589%
74		Incentive Return	0.0000%		Incentive Return	0.0000%

Line			
72	**Project:** 6	MFI Adder (B)	-
73	SPP Proj. ID	Avg. Interest Rate	6.5589%
74		Incentive Return	0.0000%

Line	Year	Month	Proj. 4 Plant Balance by Month	Proj. 4 Deprec. Rate / 12	Proj. 4 Depreciation Expense	Proj. 5 Plant Balance by Month	Proj. 5 Deprec. Rate / 12	Proj. 5 Depreciation Expense	Proj. 6 Plant Balance by Month	Proj. 6 Deprec. Rate / 12	Proj. 6 Depreciation Expense
75											
76	2012	Dec	$ -			$ -			$ -		
77	2013	Jan	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
78	2013	Feb	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
79	2013	Mar	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
80	2013	Apr	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
81	2013	May	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
82	2013	Jun	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
83	2013	Jul	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
84	2013	Aug	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
85	2013	Sep	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
86	2013	Oct	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
87	2013	Nov	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
88	2013	Dec	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
89				Sum lines 77 -	$ -		Sum lines 77 -	$ -		Sum lines 77 -	$ -
90			2012 EOY Acc Dep:	$ -		2012 EOY Acc Dep:	$ -		2012 EOY Acc Dep:	$ -	

Line	Year	Total CWIP	Total Gross Plant	Total Accum. Depr	Total Net Plant	Total Incentive Return Adder	Year	Proj. 4 Gross Plant	Proj. 4 Accm. Depr	Proj. 4 Net Plant	Proj. 4 Incentive Return Adder	Proj. 5 Gross Plant	Proj. 5 Accm. Depr	Proj. 5 Net Plant	Proj. 5 Incentive Return Adder	Proj. 6 Gross Plant	Proj. 6 Accm. Depr	Proj. 6 Net Plant	Proj. 6 Incentive Return Adder
91																			
92		13 Month Averages						13 Month Averages				13 Month Averages				13 Month Averages			
93	2010	$ -	$ -	$ -	$ -	$ -	2010	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
94	2011						2011												
95	2012						2012												
96	2013						2013												
97	2014						2014												
98	2015						2015												
99	2016						2016												
100	2017						2017												
101	2018						2018												
102	2019						2019												
103	2020						2020												
104	2021						2021												
105	2022						2022												
106	2023						2023												
107	2024						2024												
108	2025						2025												
109	2026						2026												
110	2027						2027												
111	2028						2028												
112	2029						2029												
113	2030						2030												
114	2031						2031												
115	2032						2032												

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

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Mid-Kansas Electric Company, LLC (MKEC)
Actual Incentive Plant
For the 12 months ended - December 31, 2013

III. Balanced Portfolio Projects

116	**Project:** 1	MFI Adder (B)	-	**Project:** 2	MFI Adder (B)	-	**Project:** 3	MFI Adder (B)	-
117	SPP Proj. ID	Avg. Interest Rate	6.5589%	SPP Proj. ID	Avg. Interest Rate	6.5589%	SPP Proj. ID	Avg. Interest Rate	6.5589%
118		Incentive Return	0.0000%		Incentive Return	0.0000%		Incentive Return	0.0000%

Line	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
119											
120	2012	Dec	$ -			$ -			$ -		
121	2013	Jan	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
122	2013	Feb	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
123	2013	Mar	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
124	2013	Apr	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
125	2013	May	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
126	2013	Jun	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
127	2013	Jul	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
128	2013	Aug	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
129	2013	Sep	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
130	2013	Oct	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
131	2013	Nov	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
132	2013	Dec	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
133				Sum lines 121	$ -		Sum lines 121	$ -		Sum lines 121	$ -
134			2012 EOY Acc Dep:	$ -		2012 EOY Acc Dep:	$ -		2012 EOY Acc Dep:	$ -	

Line	Year	Total CWIP	Gross Plant	Accum. Depr	Net Plant	Incentive Return Adder	Year
136		13 Month Averages					
137	2010	$ -	$ -	$ -	$ -	$ -	2010
138	2011						2011
139	2012						2012
140	2013						2013
141	2014						2014
142	2015						2015
143	2016						2016
144	2017						2017
145	2018						2018
146	2019						2019
147	2020						2020
148	2021						2021
149	2022						2022
150	2023						2023
151	2024						2024
152	2025						2025
153	2026						2026
154	2027						2027
155	2028						2028
156	2029						2029
157	2030						2030
158	2031						2031
159	2032						2032

Line	Year	P1 Gross Plant	P1 Accm. Depr	P1 Net Plant	P1 Incentive Return Adder	P2 Gross Plant	P2 Accm. Depr	P2 Net Plant	P2 Incentive Return Adder	P3 Gross Plant	P3 Accm. Depr	P3 Net Plant	P3 Incentive Return Adder
136		13 Month Averages				13 Month Averages				13 Month Averages			
137	2010	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
138	2011												
139	2012												
140	2013												
141	2014												
142	2015												
143	2016												
144	2017												
145	2018												
146	2019												
147	2020												
148	2021												
149	2022												
150	2023												
151	2024												
152	2025												
153	2026												
154	2027												
155	2028												
156	2029												
157	2030												
158	2031												
159	2032												

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Mid-Kansas Electric Company, LLC (MKEC)
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For the 12 months ended - December 31, 2013

IV. ITP Priority No. 1 Projects

Line						
160	**Project:** 1	MFI Adder (B) -	**Project:** 2	MFI Adder (B) -	**Project:** 3	MFI Adder (B) -
161	SPP Proj. ID	Avg. Interest Rate 6.5589%	SPP Proj. ID	Avg. Interest Rate 6.5589%	SPP Proj. ID	Avg. Interest Rate 6.5589%
162		Incentive Return 0.0000%		Incentive Return 0.0000%		Incentive Return 0.0000%

Line	Year	Month	Project 1 Plant Balance by Month	Project 1 Deprec. Rate / 12	Project 1 Depreciation Expense	Project 2 Plant Balance by Month	Project 2 Deprec. Rate / 12	Project 2 Depreciation Expense	Project 3 Plant Balance by Month	Project 3 Deprec. Rate / 12	Project 3 Depreciation Expense
163											
164	2012	Dec	$ -			$ -			$ -		
165	2013	Jan	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
166	2013	Feb	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
167	2013	Mar	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
168	2013	Apr	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
169	2013	May	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
170	2013	Jun	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
171	2013	Jul	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
172	2013	Aug	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
173	2013	Sep	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
174	2013	Oct	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
175	2013	Nov	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
176	2013	Dec	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
177				Sum lines 165	$ -		Sum lines 165	$ -		Sum lines 165	$ -
178			2012 EOY Acc Dep:	$ -		2012 EOY Acc Dep:	$ -		2012 EOY Acc Dep:	$ -	

Line	Year	Total CWIP	Total Gross Plant	Total Accum. Depr	Total Net Plant	Total Incentive Return Adder	Year	P1 Gross Plant	P1 Accm. Depr	P1 Net Plant	P1 Incentive Return Adder	P2 Gross Plant	P2 Accm. Depr	P2 Net Plant	P2 Incentive Return Adder	P3 Gross Plant	P3 Accm. Depr	P3 Net Plant	P3 Incentive Return Adder
180		13 Month Averages						13 Month Averages				13 Month Averages				13 Month Averages			
181	2010	$ -	$ -	$ -	$ -	$ -	2010	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
182	2011						2011												
183	2012						2012												
184	2013						2013												
185	2014						2014												
186	2015						2015												
187	2016						2016												
188	2017						2017												
189	2018						2018												
190	2019						2019												
191	2020						2020												
192	2021						2021												
193	2022						2022												
194	2023						2023												
195	2024						2024												
196	2025						2025												
197	2026						2026												
198	2027						2027												
199	2028						2028												
200	2029						2029												
201	2030						2030												
202	2031						2031												
203	2032						2032												

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

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Mid-Kansas Electric Company, LLC (MKEC)
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For the 12 months ended - December 31, 2013

V. ITP Priority No. 2 Projects

Line	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	
204				Project:	1	MFI Adder (B)	-		Project:	2	MFI Adder (B)	-		Project:	3	MFI Adder (B)	-
205				SPP Proj. ID		Avg. Interest Rate	6.5589%		SPP Proj. ID		Avg. Interest Rate	6.5589%		SPP Proj. ID		Avg. Interest Rate	6.5589%
206						Incentive Return	0.0000%				Incentive Return	0.0000%				Incentive Return	0.0000%
207	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	
208	2012	Dec		$ -					$ -					$ -			
209	2013	Jan		$ -	0.1760%	$ -			$ -	0.1760%	$ -			$ -	0.1760%	$ -	
210	2013	Feb		$ -	0.1760%	$ -			$ -	0.1760%	$ -			$ -	0.1760%	$ -	
211	2013	Mar		$ -	0.1760%	$ -			$ -	0.1760%	$ -			$ -	0.1760%	$ -	
212	2013	Apr		$ -	0.1760%	$ -			$ -	0.1760%	$ -			$ -	0.1760%	$ -	
213	2013	May		$ -	0.1760%	$ -			$ -	0.1760%	$ -			$ -	0.1760%	$ -	
214	2013	Jun		$ -	0.1760%	$ -			$ -	0.1760%	$ -			$ -	0.1760%	$ -	
215	2013	Jul		$ -	0.1760%	$ -			$ -	0.1760%	$ -			$ -	0.1760%	$ -	
216	2013	Aug		$ -	0.1760%	$ -			$ -	0.1760%	$ -			$ -	0.1760%	$ -	
217	2013	Sep		$ -	0.1760%	$ -			$ -	0.1760%	$ -			$ -	0.1760%	$ -	
218	2013	Oct		$ -	0.1760%	$ -			$ -	0.1760%	$ -			$ -	0.1760%	$ -	
219	2013	Nov		$ -	0.1760%	$ -			$ -	0.1760%	$ -			$ -	0.1760%	$ -	
220	2013	Dec		$ -	0.1760%	$ -			$ -	0.1760%	$ -			$ -	0.1760%	$ -	
221					Sum lines 209	$ -				Sum lines 209	$ -				Sum lines 209	$ -	

Line	Year	CWIP	Gross Plant	Accum. Depr	Net Plant	Incentive Return Adder	Year		Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder		Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder		Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder
222			Total					2012 EOY Acc Dep:	$ -				2012 EOY Acc Dep:	$ -				2012 EOY Acc Dep:	$ -			
223	Year	CWIP	Gross Plant	Accum. Depr	Net Plant	Incentive Return Adder	Year		Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder		Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder		Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder
224				13 Month Averages						13 Month Averages					13 Month Averages					13 Month Averages		
225	2010	$ -	$ -	$ -	$ -	$ -	2010		$ -	-	$ -	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
226	2011						2011															
227	2012						2012															
228	2013						2013															
229	2014						2014															
230	2015						2015															
231	2016						2016															
232	2017						2017															
233	2018						2018															
234	2019						2019															
235	2020						2020															
236	2021						2021															
237	2022						2022															
238	2023						2023															
239	2024						2024															
240	2025						2025															
241	2026						2026															
242	2027						2027															
243	2028						2028															
244	2029						2029															
245	2030						2030															
246	2031						2031															
247	2032						2032															

(A) Special incentive (Depreciation Rate, MFI, 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 MFI Adder. If FERC grants an ROE adder, it may be converted to a MFI adder using the following formula: MFI 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.

Mid-Kansas Electric Company, LLC (MKEC)
Actual Incentive Plant
For the 12 months ended - December 31, 2013

VI. Sponsored Projects:

248		**Project:** 1	MFI Adder (B)	-	**Project:** 2	MFI Adder (B)	-	**Project:** 3	MFI Adder (B)	-
249		SPP Proj. ID	Avg. Interest Rate	6.5589%	SPP Proj. ID	Avg. Interest Rate	6.5589%	SPP Proj. ID	Avg. Interest Rate	6.5589%
250			Incentive Return	0.0000%		Incentive Return	0.0000%		Incentive Return	0.0000%

Line	Year	Month	P1 Plant Balance by Month	P1 Deprec. Rate / 12	P1 Depreciation Expense	P2 Plant Balance by Month	P2 Deprec. Rate / 12	P2 Depreciation Expense	P3 Plant Balance by Month	P3 Deprec. Rate / 12	P3 Depreciation Expense
251											
252	2012	Dec	$ -			$ -					
253	2013	Jan	$ -	0.1760%	$ -	$ -	0.1760%	$ -		0.1760%	$ -
254	2013	Feb	$ -	0.1760%	$ -	$ -	0.1760%	$ -		0.1760%	$ -
255	2013	Mar	$ -	0.1760%	$ -	$ -	0.1760%	$ -		0.1760%	$ -
256	2013	Apr	$ -	0.1760%	$ -	$ -	0.1760%	$ -		0.1760%	$ -
257	2013	May	$ -	0.1760%	$ -	$ -	0.1760%	$ -		0.1760%	$ -
258	2013	Jun	$ -	0.1760%	$ -	$ -	0.1760%	$ -		0.1760%	$ -
259	2013	Jul	$ -	0.1760%	$ -	$ -	0.1760%	$ -		0.1760%	$ -
260	2013	Aug	$ -	0.1760%	$ -	$ -	0.1760%	$ -		0.1760%	$ -
261	2013	Sep	$ -	0.1760%	$ -	$ -	0.1760%	$ -		0.1760%	$ -
262	2013	Oct	$ -	0.1760%	$ -	$ -	0.1760%	$ -		0.1760%	$ -
263	2013	Nov	$ -	0.1760%	$ -	$ -	0.1760%	$ -		0.1760%	$ -
264	2013	Dec	$ -	0.1760%	$ -	$ -	0.1760%	$ -		0.1760%	$ -
265				Sum lines 253	$ -		Sum lines 253	$ -		Sum lines 253	$ -
266			2012 EOY Acc Dep:	$ -		2012 EOY Acc Dep:	$ -		2012 EOY Acc Dep:	$ -	

Line	Year	Total CWIP	Total Gross Plant	Total Accum. Depr	Total Net Plant	Total Incentive Return Adder	Year	P1 Gross Plant	P1 Accm. Depr	P1 Net Plant	P1 Incentive Return Adder	P2 Gross Plant	P2 Accm. Depr	P2 Net Plant	P2 Incentive Return Adder	P3 Gross Plant	P3 Accm. Depr	P3 Net Plant	P3 Incentive Return Adder
267																			
268			13 Month Averages						13 Month Averages				13 Month Averages				13 Month Averages		
269	2010	$ -	$ -	$ -	$ -	$ -	2010	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
270	2011						2011												
271	2012						2012												
272	2013						2013												
273	2014						2014												
274	2015						2015												
275	2016						2016												
276	2017						2017												
277	2018						2018												
278	2019						2019												
279	2020						2020												
280	2021						2021												
281	2022						2022												
282	2023						2023												
283	2024						2024												
284	2025						2025												
285	2026						2026												
286	2027						2027												
287	2028						2028												
288	2029						2029												
289	2030						2030												
290	2031						2031												
291	2032						2032												

(A) Special incentive (Depreciation Rate, MFI, 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 MFI Adder. If FERC grants an ROE adder, it may be converted to a MFI adder using the following formula: MFI 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.

Mid-Kansas Electric Company, LLC (MKEC)
Actual Incentive Plant
For the 12 months ended - December 31, 2013

VII. Third Party Projects :

292		**Project:** 1	MFI Adder (B) -	**Project:** 2	MFI Adder (B) -	**Project:** 3	MFI Adder (B) -
293		SPP Proj. ID	Avg. Interest Rate 6.5589%	SPP Proj. ID	Avg. Interest Rate 6.5589%	SPP Proj. ID	Avg. Interest Rate 6.5589%
294			Incentive Return 0.0000%		Incentive Return 0.0000%		Incentive Return 0.0000%

Line	Year	Month	P1 Plant Balance by Month	P1 Deprec. Rate / 12	P1 Depreciation Expense	P2 Plant Balance by Month	P2 Deprec. Rate / 12	P2 Depreciation Expense	P3 Plant Balance by Month	P3 Deprec. Rate / 12	P3 Depreciation Expense
295	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
296	2012	Dec	$ -			$ -			$ -		
297	2013	Jan	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
298	2013	Feb	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
299	2013	Mar	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
300	2013	Apr	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
301	2013	May	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
302	2013	Jun	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
303	2013	Jul	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
304	2013	Aug	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
305	2013	Sep	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
306	2013	Oct	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
307	2013	Nov	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
308	2013	Dec	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
309				Sum lines 297	$ -		Sum lines 297	$ -		Sum lines 297	$ -
310			2012 EOY Acc Dep:	$ -		2012 EOY Acc Dep:	$ -		2012 EOY Acc Dep:	$ -	

Line	Year	Total CWIP	Total Gross Plant	Total Accum. Depr	Total Net Plant	Total Incentive Return Adder	Year	P1 Gross Plant	P1 Accm. Depr	P1 Net Plant	P1 Incentive Return Adder	P2 Gross Plant	P2 Accm. Depr	P2 Net Plant	P2 Incentive Return Adder	P3 Gross Plant	P3 Accm. Depr	P3 Net Plant	P3 Incentive Return Adder
312								13 Month Averages				13 Month Averages				13 Month Averages			
313	2010	$ -	$ -	$ -	$ -	$ -	2010	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
314	2011						2011												
315	2012						2012												
316	2013						2013												
317	2014						2014												
318	2015						2015												
319	2016						2016												
320	2017						2017												
321	2018						2018												
322	2019						2019												
323	2020						2020												
324	2021						2021												
325	2022						2022												
326	2023						2023												
327	2024						2024												
328	2025						2025												
329	2026						2026												
330	2027						2027												
331	2028						2028												
332	2029						2029												
333	2030						2030												
334	2031						2031												
335	2032						2032												

(A) Special incentive (Depreciation Rate, MFI, 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 MFI Adder. If FERC grants an ROE adder, it may be converted to a MFI adder using the following formula: MFI 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.

Mid-Kansas Electric Company, LLC (MKEC)
Actual Transmission Plant Related to Third Party Projects
For the 12 months ended - December 31, 2013

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

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Line No.	Project No.	Project ID	Description	Third Party	In Service Date	13 Mo. Avg. Gross Plant (see below)	13 Mo. Avg. Net Plant (see below)	O&M and A&G Expense (f * L6)	Other Taxes (f * L8)	General Plant Allocation (f * L13)	Depreciation Expense (see below)	Non Incentive Return (f * L14)	Incentive Return (WP A-9)	Revenue Requirements (g + h + i + j+ k +l)
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 MKEC for Third Parties:

Line														
5						**Project:**	*1*	**Third Party**	**Project:**	*2*	**Third Party**	**Project:**	*3*	**Third Party**
6						SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
7				**Year**	**Month**	**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**
8				2012	Dec	$ -			$ -			$ -		
9				2013	Jan	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
10				2013	Feb	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
11				2013	Mar	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
12				2013	Apr	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
13				2013	May	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
14				2013	Jun	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
15				2013	Jul	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
16				2013	Aug	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
17				2013	Sep	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
18				2013	Oct	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
19				2013	Nov	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
20				2013	Dec	$ -	0.1760%	$ -	$ -	0.1760%	$ -	$ -	0.1760%	$ -
21								$ -			$ -			$ -
22			**Total**			2012 EOY Acc Dep:	-		2012 EOY Acc Dep:	-		2012 EOY Acc Dep:	-	
23	**Year**	**Gross Plant**	**Accm. Deprec.**	**Net Plant**	**Year**	**Gross Plant**	**Accm. Deprec.**	**Net Plant**	**Gross Plant**	**Accm. Deprec.**	**Net Plant**	**Gross Plant**	**Accm. Deprec.**	**Net Plant**
24			**13 Month Averages**				**13 Month Averages**			**13 Month Averages**			**13 Month Averages**	
25	2010	$ -	$ -	$ -	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2011	$ -	$ -	$ -	2011			$ -			$ -			$ -
27	2012	$ -	$ -	$ -	2012			$ -			$ -			$ -
28	2013	$ -	$ -	$ -	2013			$ -			$ -			$ -
29	2014	$ -	$ -	$ -	2014			$ -			$ -			$ -
30	2015	$ -	$ -	$ -	2015			$ -			$ -			$ -
31	2016	$ -	$ -	$ -	2016			$ -			$ -			$ -
32	2017	$ -	$ -	$ -	2017			$ -			$ -			$ -
33	2018	$ -	$ -	$ -	2018			$ -			$ -			$ -
34	2019	$ -	$ -	$ -	2019			$ -			$ -			$ -
35	2020	$ -	$ -	$ -	2020			$ -			$ -			$ -
36	2021	$ -	$ -	$ -	2021			$ -			$ -			$ -
37	2022	$ -	$ -	$ -	2022			$ -			$ -			$ -
38	2023	$ -	$ -	$ -	2023			$ -			$ -			$ -
39	2024	$ -	$ -	$ -	2024			$ -			$ -			$ -
40	2025	$ -	$ -	$ -	2025			$ -			$ -			$ -
41	2026	$ -	$ -	$ -	2026			$ -			$ -			$ -
42	2027	$ -	$ -	$ -	2027			$ -			$ -			$ -
43	2028	$ -	$ -	$ -	2028			$ -			$ -			$ -
44	2029	$ -	$ -	$ -	2029			$ -			$ -			$ -
45	2030	$ -	$ -	$ -	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 MKEC 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.

Mid-Kansas Electric Company, LLC (MKEC)
Administrative & General Expense
For the 12 months ended - December 31, 2013

Line No.	Description	Source		Annual Expense	Allocation Factor	Allocation Rate	Allocated to Transmission
1	Administrative & General Expense	Pg.36-1,L31, Col. b		10,247,703	W/S	40.2156%	$ 4,121,175
2	Less: General Advertising Costs			29,623	W/S	40.2156%	11,913
3	Less: Regulatory Commission Expenses			631,145	W/S	40.2156%	253,819
4	Less: Corporate Visibility Expenses			-	W/S	40.2156%	-
5	Less: Misc Nuclear Expenses (included in Account 930.2)			-	W/S	40.2156%	-
6	Less: Experimental & Gen. Research Exp.			-	W/S	40.2156%	-
7	Less: Industry Association Dues			115,463	W/S	40.2156%	46,434
8	Subtotal			$ 9,471,472			$ 3,809,009
9	Plus Safety Advertising			-	W/S	40.2156%	$ -
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 (Note F)		$ 136,176		DA	100.0000%	$ 136,176
23	Other-Specifically Assignable to Transmission		-		DA	100.0000%	-
24	KCC and CURB Assessment		223,560		W/S	40.2156%	89,906
25	Total Transmission Regulatory Expense			$ 359,736			$ 226,082
26	Plus: Corporate Visibility Expenses:						
27	Regulatory		$ -				
28	Reporting		-				
29	Compliance		-				
30	Shareholder Communications		-				
31	Total Corporate Visibility Expenses			$ -	W/S	40.22%	$ -
32	Total A&G Expense			$ 9,831,208			$ 4,035,091

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.

F. Amortization of 2011 and 2012 regulatory costs incurred for the Formula Base Rate over 3 years.

Mid-Kansas Electric Company, LLC (MKEC)
13 Month Average Balance and BOY-EOY Average Balances

I. Plant Additions & Accumulated Depreciation Balances

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

		Gross Plant (Note 1) (Note 2)													
Line No.		**2012 Dec**	**2013 Jan**	**2013 Feb**	**2013 Mar**	**2013 Apr**	**2013 May**	**2013 Jun**	**2013 Jul**	**2013 Aug**	**2013 Sep**	**2013 Oct**	**2013 Nov**	**2013 Dec**	**13 Months Avg Balance**
1	Production-Steam	$ 76,136,459	$ 76,136,459	$ 76,136,459	$ 76,136,459	$ 76,136,459	$ 76,130,536	$ 76,130,536	$ 76,241,486	$ 76,241,486	$ 76,241,486	$ 76,272,069	$ 76,272,069	$ 77,220,731	$ 76,264,053
2	Production-Other	18,223,085	18,223,085	18,223,085	18,144,073	18,144,073	18,144,073	18,144,073	18,144,073	18,144,073	18,232,387	18,232,387	18,232,387	18,275,792	18,192,819
3	Transmission	112,407,466	112,407,466	112,407,466	112,407,466	112,407,466	112,407,466	112,360,877	112,360,877	112,360,877	113,309,982	113,325,507	115,692,748	138,432,028	114,791,361
4	Distribution	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406
5	General Plant	30,228,367	30,228,367	30,228,367	30,207,346	30,207,346	30,869,848	30,944,454	31,031,204	31,139,435	31,368,623	31,437,405	31,479,790	33,855,086	31,017,357
6	Intangible & Other	51,666	51,666	51,666	51,666	51,666	51,666	51,666	51,666	51,666	51,666	51,666	51,666	51,666	51,666
7	Total	$ 239,068,449	$ 239,068,449	$ 239,068,449	$ 238,968,416	$ 238,968,416	$ 239,624,995	$ 239,653,012	$ 239,850,712	$ 239,958,943	$ 241,225,550	$ 241,340,440	$ 243,750,066	$ 269,856,709	$ 242,338,662
8	Transmission 12 month average December, 2012 to November, 2013														$ 112,821,305

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

		Accumulated Depreciation and Amortization (Note 1) (Note 2)													
		2012 Dec	**2013 Jan**	**2013 Feb**	**2013 Mar**	**2013 Apr**	**2013 May**	**2013 Jun**	**2013 Jul**	**2013 Aug**	**2013 Sep**	**2013 Oct**	**2013 Nov**	**2013 Dec**	**13 Months Avg Balance**
9	Production-Steam	$ 64,654,410	$ 64,723,753	$ 64,793,095	$ 64,862,437	$ 64,931,779	$ 64,995,197	$ 65,064,538	$ 65,135,346	$ 65,205,176	$ 65,275,006	$ 65,345,074	$ 65,414,964	$ 65,334,409	$ 65,056,553
10	Production-Other	12,183,871	12,187,075	12,190,278	12,114,469	12,117,673	12,120,876	12,124,080	12,127,283	12,130,487	12,133,690	12,136,894	12,140,097	12,143,301	12,142,313
11	Transmission	42,100,325	42,311,564	42,522,805	42,734,044	42,945,283	43,156,524	43,321,095	43,533,395	43,706,120	43,294,564	43,508,585	43,717,324	44,300,687	43,165,563
12	Distribution	679,914	684,465	689,016	693,567	698,119	702,670	707,221	711,772	716,323	720,874	725,425	729,976	734,527	707,221
13	General Plant	7,361,118	7,462,498	7,563,879	7,613,301	7,714,615	7,770,995	7,876,061	7,980,439	8,085,535	8,191,078	8,296,921	8,391,406	8,336,738	7,895,737
14	Intangible & Other	28,562	28,738	28,914	29,090	29,266	29,442	29,618	29,794	29,970	30,146	30,322	30,498	30,674	29,618
15	Total	127,008,200	127,398,093	127,787,987	128,046,908	128,436,735	128,775,704	129,122,613	129,518,029	129,873,611	129,645,358	130,043,221	130,424,265	130,880,336	128,997,005

		Net Plant (Gross Plant less Accumulated Depreciation and Amortization) (Note2)													
		2012 Dec	**2013 Jan**	**2013 Feb**	**2013 Mar**	**2013 Apr**	**2013 May**	**2013 Jun**	**2013 Jul**	**2013 Aug**	**2013 Sep**	**2013 Oct**	**2013 Nov**	**2013 Dec**	**13 Months Avg Balance**
16	Production-Steam	$ 11,482,049	$ 11,412,706	$ 11,343,364	$ 11,274,022	$ 11,204,680	$ 11,135,339	$ 11,065,998	$ 11,106,140	$ 11,036,310	$ 10,966,480	$ 10,926,995	$ 10,857,105	$ 11,886,322	$ 11,207,501
17	Production-Other	6,039,214	6,036,010	6,032,807	6,029,604	6,026,400	6,023,197	6,019,993	6,016,790	6,013,586	6,098,697	6,095,493	6,092,290	6,132,491	6,050,506
18	Transmission	70,307,141	70,095,902	69,884,661	69,673,422	69,462,183	69,250,942	69,039,782	68,827,482	68,654,757	70,015,418	69,816,922	71,975,424	94,131,341	71,625,798
19	Distribution	1,341,492	1,336,941	1,332,390	1,327,839	1,323,287	1,318,736	1,314,185	1,309,634	1,305,083	1,300,532	1,295,981	1,291,430	1,286,879	1,314,185
20	General Plant	22,867,249	22,765,869	22,664,488	22,594,045	22,492,731	23,098,853	23,068,393	23,050,765	23,053,900	23,177,545	23,140,484	23,088,384	25,518,348	23,121,620
21	Intangible & Other	23,104	22,928	22,752	22,576	22,400	22,224	22,048	21,872	21,696	21,520	21,344	21,168	20,992	22,048
22	Total	$ 112,060,249	$ 111,670,356	$ 111,280,462	$ 110,921,508	$ 110,531,681	$ 110,849,291	$ 110,530,399	$ 110,332,683	$ 110,085,332	$ 111,580,192	$ 111,297,219	$ 113,325,801	$ 138,976,373	$ 113,341,657

		Construction Work in Progress (Note 1)													
		2012 Dec	**2013 Jan**	**2013 Feb**	**2013 Mar**	**2013 Apr**	**2013 May**	**2013 Jun**	**2013 Jul**	**2013 Aug**	**2013 Sep**	**2013 Oct**	**2013 Nov**	**2013 Dec**	**13 Months Avg Balance**
23	Production	$ 20,627,278	$ 20,764,534	$ 41,550,389	$ 32,628,343	$ 35,198,202	$ 57,068,959	$ 54,151,935	$ 58,580,080	$ 66,100,087	$ 81,544,306	$ 93,320,177	$ 98,909,153	$ 110,942,976	$ 59,337,417
24	Transmission	19,187,092	22,182,000	24,092,736	25,275,473	26,243,135	29,815,672	30,807,248	30,431,284	30,522,257	31,338,971	32,668,441	25,483,464	22,366,179	26,954,919
25	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	General Plant	49,129	1,393,982	1,542,679	1,746,215	2,037,287	2,467,298	2,929,645	4,306,376	5,231,467	5,703,073	6,331,458	6,522,399	4,554,110	3,447,317
27	Total	$ 39,863,499	$ 44,340,516	$ 67,185,804	$ 59,650,031	$ 63,478,624	$ 89,351,929	$ 87,888,828	$ 93,317,740	$ 101,853,811	$ 118,586,350	$ 132,320,076	$ 130,915,016	$ 137,863,265	$ 89,739,653

Notes:

1. When calculating the "Actual Gross Revenue Requirement", use the actual 13 month account balances for the year being trued-up.
2. Balances in Transmission lines exclude amounts expected to be accounted for as long-term leases.
3. Rubart is classed as a Generation Interconnection Project

Mid-Kansas Electric Company, LLC (MKEC)
13 Month Average Balance and BOY-EOY Average Balances

II. Adjustments to Rate Base

			EOY Balance 2012	EOY Balance 2013	Average Balance	100% Non-Trans Related	100% Trans. Related	Plant Related	Labor Related
28	**Reserve Funds (Non-Escrowed) (Note A)**								
29	Account 228.2 -Reserve for Inj. & Damages		$ -	$ -	$ -	$ -	$ -	$ -	$ -
30			$ -	$ -	$ -	-	-	-	-
31		Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32									
33				Wages & Salary Allocator					40.216%
34				Gross Plant Allocator				52.524%	
35				Direct Assign Allocator			100.000%		
36				Allocated to Transmission		$ -	$ -	$ -	$ -

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

		2012 Dec	2013 Jan	2013 Feb	2013 Mar	2013 Apr	2013 May	2013 Jun	2013 Jul	2013 Aug	2013 Sep	2013 Oct	2013 Nov	2013 Dec	13 Months Avg Balance
37	**Unamortized Abandoned Trans. Plt.**														
38	Account 182.1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39															
40	**CWIP Regulatory Liability for Transmission**														
41	Account 254	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42															
43	**Land Held for Future Use**														
44	Trans. Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Source: MKEC's Annual KCC Report and Corporate Records

		EOY Balance 2012	EOY Balance 2013	Average Balance
45	**Material & Supplies**	Pg. 16, Col. b	Pg. 16, Col. c	
46	Fuel Stocks	-	-	$ -
47	Production O&M	$ 171,227	$ 189,062	180,145
48	Transmission O&M	1,458,230	2,465,512	1,961,871
49	Distribution O&M	-	-	-
50	Prod. Construction	-	-	-
51	Trans. Construction	-	-	-
52	Dist. Construction	-	-	-
53	Total Material & Supplies	$ 1,629,457	$ 2,654,574	$ 2,142,016

		EOY Balance 2012	EOY Balance 2013	Average Balance
54	**Stores Expense**	Pg.16, L8,Col.b	Pg.16, L8,Col.c	
55	Total Stores Expense	$ -	$ -	$ -

		EOY Balance 2012	EOY Balance 2013	Average Balance	
56	**Prepayments**				
57	JEC prepayment	$ -	$ -	$ -	Reclassified to Regulatory Assets, FERC 182.
58	Insurance Prepayment	310,035	278,147	294,091	KCC Annual Report Pg.4,L16,Col.b & c
59	Total Prepayments	$ 310,035	$ 278,147	$ 294,091	

Mid-Kansas Electric Company, LLC (MKEC)
True-up Adjustment and Timeline

Timeline

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

Reconciliation details for 2013

		Base Plan	Balance Portfolio	ITP / Priority Project 1	ITP / Priority Project 2	Sponsored	Third Party	Zonal Rev Req	Total Rev. Req.
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Actual Revenue Requirements from Step 7	$ 10,021,631	$ -	$ -	$ -	$ -	$ -	$ 14,794,289	$ 24,815,920
2	Projected Revenue Requirements from Step 1 (Note C)	12,871,726	-	-	-	-	-	11,764,981	24,636,707
3	True-up Amount (before interest)	$ (2,850,095)	$ -	$ -	$ -	$ -	$ -	$ 3,029,308	$ 179,214

Mid-Kansas Electric Company, LLC (MKEC)
True-up Adjustment and Timeline

4 Jun Year 2 Post results from Step 7 and Step 8

5 Sept Year 2 MKEC populates the formula rate using projected costs for Year 3, including true-up adjustment for Year 1

Interest Calculation

	Short term Interest Rate (Notes A and F)		**Avg. Ann. Short Term Int.**
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%

	FERC Quarterly Interest Rate		
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%

		Base Plan	Balance Portfolio	ITP / Priority Project 1	ITP / Priority Project 2	Sponsored	Third Party	Zonal Rev Req	Total Rev. Req.
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
15	Interest Rate Used for True-up adjustment (Note B)	3.2500%	3.2500%	3.2500%	3.2500%	3.2500%	3.2500%	3.2500%	3.2500%
16	True-Up Amount (line 8c) (Note D)	$ (2,850,095)	$ -	$ -	$ -	$ -	$ -	$ 3,029,308	$ 179,213
17	Interest on True-up Amount ([Avg. Interest Rate / 12 months]*24 mo.)	(185,256)	-	-	-	-	-	196,905	11,649
18	**True-up Adjustment (Note E)**	**$ (3,035,351)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,226,213**	**$ 190,862**

Note:

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 2012 and 2013, 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.

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2013

				Development of Applicable Carrying Charges					
Line	Description	Source	Total System	Base Plan Projects	Balanced Portfolio	ITP Priority #1 Projects	ITP Priority #2 Projects	Sponsored Projects	Third Party Projects
1	Transmission Gross Plant in Service	Projected Gross Rev Req L3 - L4	$ 129,249,363						
2	Transmission Net Plant in Service	Projected Gross Rev Req L21 - L22	$ 86,435,355						
3	Net Plant Excluded for O&M, Other Taxes and General Plant	Note A	-						
4	Adjusted Net Plant for O&M and Other Taxes	L2 - L3	$ 86,435,355						
5	Transmission O&M (includes allocation of A&G)	Projected Gross Rev Req L64 - L63	$ 12,759,379						
6	Percent of Net Plant	L5 / L4	14.76%						
7	Other Taxes	Projected Gross Rev Req L84	$ 44						
8	Percent of Net Plant	L7 / L4	0.00%						
9	General & Intangible Plant Allocation								
10	Depreciation	Projected Gross Rev Req L70 + L71	$ 318,401						
11	Return	Projected Gross Rev Req ((L24 + L25) / L26) * L87	865,184						
12	Total	L8 + L9	$ 1,183,585						
13	Percent of Net Plant	L10 / L4	1.37%						
14	Return (New Facilities)	Actual Gross Rev Req L172 * L149	10.14%						
15	True-Up Adjustment	TU (True-Up), Pg 1, L18		$ -	$ -	$ -	$ -	$ -	$ -
16	As a Percent of Actual Projects Revenue	L15 / Line T1, Col. o below		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note (A): For some Special Projects, constructed on behalf of others MKEC 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 MKEC's books. No such projects are projected for 2012.

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2013

Base Plan Projects

Line	Project ID	Project Description	In Service Date	(a) Plant in Service @ 12/11	(b) Actual Accum Depr. @ 12/11	(c) Actual Net Plant @ 12/11	(d) Depreciation Rate	(e) Projected Added Accum. Depr.	(f) Projected Net Plant	(g) O&M Expenses	(h) Other Taxes	(i) Non-Incentive Return	(j) General Plant Allocation
				(WP A-7)	(WP A-7)	(a - b)	(WP A-5 Rev)	1.5 * (a * d)	(a - b - e)	(f * L6)	(f * L8)	(L14)	(c * L13)
17	**Actual Base Plan Projects (Inputs from Worksheet A-7)**												
18	30061	Pratt Capacitor Bank 115 kV	2010-03	$ 2,705,760	$ 94,078	$ 2,611,682	1.81%	$ 73,535	$ 2,538,147	$ 374,675	$ 1	10.14%	$ 35,763
19	30062	Harper Capacitor Bank 115 kV	2010-06	$ 1,766,930	$ 51,489	$ 1,715,441	1.81%	$ 48,020	$ 1,667,421	$ 246,141	$ 1	10.14%	$ 23,490
20	164	WEPL-Cimarron Plant 115 kV Line	2010-08	$ 2,100,384	$ 52,778	$ 2,047,606	1.81%	$ 57,082	$ 1,990,524	$ 293,836	$ 1	10.14%	$ 28,038
21													
22	**Total of Actual Base Plan Projects**			$ 6,573,074	$ 198,345	$ 6,374,729		$ 178,637	$ 6,196,092	$ 914,652	$ 3		$ 87,291
23													
24													
25			**In Service**	**Plant in**				**Projected**	**Projected Net**	**O&M**	**Other**	**Non-Incentive**	**General Plant**
26	**Project ID**	**Project Description**	**Date**	**Service @ 12/13**				**Accum Depr**	**Plant**	**Expenses**	**Taxes**	**Return**	**Allocation**
27				(WP P-4)				(WP P-4)	(a - e)	(f * L6)	(f * L8)	(L14)	(f * L13)
28	**Projected Base Plan Projects (Inputs from Worksheet P-4)**												
29	653	Pratt - St. John 115kV Line Rebuild	2013-01	$ 14,475,758				$ 120,206	$ 14,355,552	$ 2,119,132	$ 7	10.14%	$ 196,575
30	30098	Plainville Capacitor Bank 115 kV	2013-01	$ 1,384,615				$ 11,499	$ 1,373,116	$ 202,696	$ 1	10.14%	$ 18,802
31	903 & 1020	Clifton-Knob Hill 115 kV Line	2013-02	$ 9,661,244				$ 72,934	$ 9,588,310	$ 1,415,403	$ 5	10.14%	$ 131,296
32	1007	Heizer-Mullergren 115 kV Line	2013-01	$ 711,811				$ 5,910	$ 705,902	$ 104,204	$ -	10.14%	$ 9,666
33	30211	XFR Medicine Lodge 138/115 kV Transformer	2013-02	$ 7,300,384				$ 55,110	$ 7,245,274	$ 1,069,530	$ 4	10.14%	$ 99,212
34	905 & 906	Line - Flatridge - Harper 138 kV/Medicine Lod		$ 6,816,935				$ 26,948	$ 6,789,987	$ 1,002,322	$ 3	10.14%	$ 92,977
35													
36	**Total of Projected Base Plan Projects**			$ 40,350,748				$ 292,607	$ 40,058,140	$ 5,913,287	$ 20		$ 548,528
37													
38	**Total Base Plan Projects (L25 + L36)**			$ 46,923,822				$ 471,244	$ 46,254,232	$ 6,827,939	$ 23		$ 635,819

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2013

Base Plan Projects (continued)

			(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
					Total	**Projected Depr**	**Rev. Req**	**True-up**	**Adj. Revenue**	**Eff. Carrying**
Line	**Project ID**	**Project Description**	**Return Adder**		**Return**	**Expense**	**w/o True-up**	**Adjustment**	**Requirement**	**Charge Rate (B)**
			(A-9 as applicable)		(f*i)+(f*k)	(a * d)	(g+h+j+m+n)	(o * L16)	(o + p)	(q / f)
17	**Actual Projects (Inputs from Worksheet A-7)**									
18	30061	Pratt Capacitor Bank 115 kV	0.00%		$ 257,251	$ 49,023	$ 716,713	$ -	$ 716,713	28.24%
19	30062	Harper Capacitor Bank 115 kV	0.00%		$ 168,999	$ 32,013	$ 470,644	$ -	$ 470,644	28.23%
20	164	WEPL-Cimarron Plant 115 kV Line	0.00%		$ 201,747	$ 38,055	$ 561,677	$ -	$ 561,677	28.22%
21										
22	**Total of Actual Base Plan Projects**				$ 627,997	$ 119,092	$ 1,749,035	$ -	$ 1,749,035	28.23%
23										
24										
25			**Weighted**		**Total**	**Projected Depr**	**Rev. Req**	**True-up**	**Adj. Revenue**	**Eff. Carrying**
26	**Project ID**	**Project Description**	**Return Adder**		**Return**	**Expense**	**w/o True-up**	**Adjustment**	**Requirement**	**Charge Rate (B)**
27			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
28	**Projected projects (Inputs from Worksheet P-4)**									
29	653	Pratt - St. John 115kV Line Rebuild	0.00%		$ 1,454,988	$ 260,447	$ 4,031,149		$ 4,031,149	28.08%
30	30098	Plainville Capacitor Bank 115 kV	0.00%		$ 139,170	$ 24,915	$ 385,584		$ 385,584	28.08%
31	903 & 1020	Clifton-Knob Hill 115 kV Line	0.00%		$ 971,811	$ 172,390	$ 2,690,905		$ 2,690,905	28.06%
32	1007	Heizer-Mullergren 115 kV Line	0.00%		$ 71,546	$ 12,804	$ 198,220		$ 198,220	28.08%
33	30211	XFR Medicine Lodge 138/115 kV Transformer	0.00%		$ 734,335	$ 130,260	$ 2,033,341		$ 2,033,341	28.06%
34			0.00%		$ 688,190		$ 1,783,492		$ 1,783,492	26.27%
35										
36	**Total of Projected Base Plan Projects**				$ 4,060,040	$ 600,816	$ 11,122,691		$ 11,122,691	27.77%
37										
38	**Total Base Plan Projects (L25 + L36)**				$ 4,688,037	$ 719,908	$ 12,871,726		$ 12,871,726	27.83%

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

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2013

Balanced Portfolio Projects

Note A: All line references are to page 1 of this worksheet.
Note B: To be completed with any BPF 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 BPF project.

Line	Project ID	Project Description	In Service Date	(a) Plant in Service @ 12/11	(b) Accum Depr. @ 12/11	(c) Actual Net Plant @ 12/11	(d) Depreciation Rate	(e) Proj. Additional Accum Depr	(f) Projected Net Plant	(g) O&M Expenses	(h) Other Taxes	(i) Non-Incentive Return	(j) General Plant Allocation
				(WP A-7)	(WP A-7)	(a - b)	(WP A-5 Rev)	1.5 * (a * d)	(a - b - e)	(f * L6)	(f * L8)	(L14)	(c * L13)
39	**Actual Balanced Portfolio Projects (Inputs from Worksheet A-7)**												
40	0	0		$ -	-	$ -	1.81%	$ -	$ -	$ -	$ -	10.14%	$ -
41	0	0		$ -	-	$ -	1.81%	$ -	$ -	$ -	$ -	10.14%	$ -
42	0	0		$ -	-	$ -	1.81%	$ -	$ -	$ -	$ -	10.14%	$ -
43													
44	**Total of Actual Balanced Portfolio Projects**			$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -
45													
46													
47			**In Service**	**Plant in**				**Projected**	**Projected Net**	**O&M**	**Other**	**Non-Incentive**	**General Plant**
48	**Project ID**	**Project Description**	**Date**	**Service @ 12/13**				**Accum Depr**	**Plant**	**Expenses**	**Taxes**	**Return**	**Allocation**
49				(WP P-4)				(WP P-4)	(a - e)	(f * L6)	(f * L8)	(L14)	(f * L13)
50	**Projected Balanced Portfolio Projects (Input from Worksheet P-4)**												
51	0	Description		$ -				$ -	$ -	$ -	$ -	10.14%	$ -
52	0	Description		$ -				$ -	$ -	$ -	$ -	10.14%	$ -
53	0	Description		$ -				$ -	$ -	$ -	$ -	10.14%	$ -
54													
55	**Total of Projected Balanced Portfolio Projects**			$ -				$ -	$ -	$ -	$ -		$ -
56													
57	**Total Balanced Portfolio Projects (L44 + L55)**			$ -				$ -	$ -	$ -	$ -		$ -

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2013

Balanced Portfolio Projects (continued)

			(k)	(l)	(m)	(n)	(o)	(p)	(s)	(t)
					Total	Projected Depr	Rev. Req	True-up	Adj. Revenue	Eff. Carrying
Line	Project ID	Project Description	Return Adder		Return	Expense	w/o True-up	Adjustment	Requirement	Charge Rate (B)
			(A-9 as applicable)		(f*i)+(f*k)	(a * d)	(g+h+j+m+n)	(o * L16)	(o + p)	(q / f)
39	**Actual Balanced Portfolio Projects (Inputs from Worksheet A-7)**									
40	0	0	0.00%		$ -	$ -	$ -	$ -	$ -	
41	0	0	0.00%		$ -	$ -	$ -	$ -	$ -	
42	0	0	0.00%		$ -	$ -	$ -	$ -	$ -	
43										
44	**Total of Actual Balanced Portfolio Projects**				$ -	$ -	$ -	$ -	$ -	
45										
46										
47					Total	Projected Depr	Rev. Req	True-up	Adj. Revenue	Eff. Carrying
48	Project ID	Project Description	Return Adder		Return	Expense	w/o True-up	Adjustment	Requirement	Charge Rate (B)
49			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
50	**Projected Balanced Portfolio Projects (Input from Worksheet P-4)**									
51	0	Description	0.00%		$ -	$ -	$ -		$ -	
52	0	Description	0.00%		$ -	$ -	$ -		$ -	
53	0	Description	0.00%		$ -	$ -	$ -		$ -	
54										
55	**Total of Projected Balanced Portfolio Projects**				$ -	$ -	$ -		$ -	
56										
57	**Total Balanced Portfolio Projects (L44 + L55)**				$ -	$ -	$ -		$ -	

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

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2013

ITP/Priority 1 Projects

Note A: All line references are to page 1 of this worksheet.
Note B: To be completed with any BPF 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 BPF project.

Line	Project ID	Project Description	In Service Date	(a) Plant in Service @ 12/11 (WP A-7)	(b) Accum Depr. @ 12/11 (WP A-7)	(c) Actual Net Plant @ 12/11 (a - b)	(d) Depreciation Rate (WP A-5 Rev)	(e) Proj. Additional Accum Depr 1.5 * (a * d)	(f) Projected Net Plant (a - b - e)	(g) O&M Expenses (f * L6)	(h) Other Taxes (f * L8)	(i) Non-Incentive Return (L14)	(j) General Plant Allocation (c * L13)
58	**Actual ITP/Priority 1 Projects (Inputs from Worksheet A-7)**												
59	0	0		$ -	-	$ -	1.81%	$ -	$ -	$ -	$ -	10.14%	$ -
60	0	0		$ -	-	$ -	1.81%	$ -	$ -	$ -	$ -	10.14%	$ -
61	0	0		$ -	-	$ -	1.81%	$ -	$ -	$ -	$ -	10.14%	$ -
62													
63	**Total of Actual ITP/Priority 1 Projects**			$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -
64													
65													
66			**In Service**	**Plant in**				**Projected**	**Projected Net**	**O&M**	**Other**	**Non-Incentive**	**General Plant**
67	**Project ID**	**Project Description**	**Date**	**Service @ 12/13**				**Accum Depr**	**Plant**	**Expenses**	**Taxes**	**Return**	**Allocation**
68				(WP P-4)				(WP P-4)	(a - e)	(f * L6)	(f * L8)	(L14)	(f * L13)
69	**Projected ITP/Priority 1 Projects (Inputs from Worksheet P-4)**												
70	0	Description		$ -				$ -	$ -	$ -	$ -	10.14%	$ -
71	0	Description		$ -				$ -	$ -	$ -	$ -	10.14%	$ -
72	0	Description		$ -				$ -	$ -	$ -	$ -	10.14%	$ -
73													
74	**Total of Projected ITP/Priority 1 Projects**			$ -				$ -	$ -	$ -	$ -		$ -
75													
76	**Total ITP/Priority 1 Projects (L63 + L74)**			$ -				$ -	$ -	$ -	$ -		$ -

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2013

ITP/Priority 1 Projects (continued)

Line	Project ID	Project Description	(k) Return Adder	(l)	(m) Total Return	(n) Projected Depr Expense	(o) Rev. Req w/o True-up	(p) True-up Adjustment	(s) Adj. Revenue Requirement	(t) Eff. Carrying Charge Rate (B)
			(A-9 as applicable)		(f*i)+(f*k)	(a * d)	(g+h+j+m+n)	(o * L16)	(o + p)	(q / f)
58	**Actual ITP/Priority 1 Projects (Inputs from Worksheet A-7)**									
59	0	0	0.00%		$ -	$ -	$ -	$ -	$ -	
60	0	0	0.00%		$ -	$ -	$ -	$ -	$ -	
61	0	0	0.00%		$ -	$ -	$ -	$ -	$ -	
62										
63	**Total of Actual ITP/Priority 1 Projects**				$ -	$ -	$ -	$ -	$ -	
64										
65										
66					**Total**	**Projected Depr**	**Rev. Req**	**True-up**	**Adj. Revenue**	**Eff. Carrying**
67	**Project ID**	**Project Description**	**Return Adder**		**Return**	**Expense**	**w/o True-up**	**Adjustment**	**Requirement**	**Charge Rate (B)**
68			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
69	**Projected ITP/Priority 1 Projects (Inputs from Worksheet P-4)**									
70	0	Description	0.00%		$ -	$ -	$ -		$ -	
71	0	Description	0.00%		$ -	$ -	$ -		$ -	
72	0	Description	0.00%		$ -	$ -	$ -		$ -	
73										
74	**Total of Projected ITP/Priority 1 Projects**				$ -	$ -	$ -		$ -	
75										
76	**Total ITP/Priority 1 Projects (L63 + L74)**				$ -	$ -	$ -		$ -	

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

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2013

ITP/Priority 2 Projects

Note A: All line references are to page 1 of this worksheet.
Note B: To be completed with any BPF 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 BPF project.

Line	Project ID	Project Description	In Service Date	(a) Plant in Service @ 12/11	(b) Accum Depr. @ 12/11	(c) Actual Net Plant @ 12/11	(d) Depreciation Rate	(e) Proj. Additional Accum Depr	(f) Projected Net Plant	(g) O&M Expenses	(h) Other Taxes	(i) Non-Incentive Return	(j) General Plant Allocation
				(WP A-7)	(WP A-7)	(a - b)	(WP A-5 Rev)	1.5* (a * d)	(a - b - e)	(f * L6)	(f * L8)	(L14)	(c * L13)
77	**Actual ITP/Priority 2 Projects (Inputs from Worksheet A-7)**												
78	0	0		$ -	-	$ -	1.81%	$ -	$ -	$ -	$ -	10.14%	$ -
79	0	0		$ -	-	$ -	1.81%	$ -	$ -	$ -	$ -	10.14%	$ -
80	0	0		$ -	-	$ -	1.81%	$ -	$ -	$ -	$ -	10.14%	$ -
81													
82	**Total of Actual ITP/Priority 2 Projects**			$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -
83													
84													
85			**In Service**	**Plant in**				**Projected**	**Projected Net**	**O&M**	**Other**	**Non-Incentive**	**General Plant**
86	**Project ID**	**Project Description**	**Date**	**Service @ 12/13**				**Accum Depr**	**Plant**	**Expenses**	**Taxes**	**Return**	**Allocation**
87				(WP P-4)				(WP P-4)	(a - e)	(f * L6)	(f * L8)	(L14)	(f * L13)
88	**Projected ITP/Priority 2 Projects (Inputs from Worksheet P-4)**												
89	0	Description		$ -				$ -	$ -	$ -	$ -	10.14%	$ -
90	0	Description		$ -				$ -	$ -	$ -	$ -	10.14%	$ -
91	0	Description		$ -				$ -	$ -	$ -	$ -	10.14%	$ -
92													
93	**Total of Projected ITP/Priority 2 Projects**			$ -				$ -	$ -	$ -	$ -		$ -
94													
95	**Total ITP/Priority 2 Projects (L82 + L93)**			$ -				$ -	$ -	$ -	$ -		$ -

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2013

ITP/Priority 2 Projects (continued)

Line	Project ID	Project Description	(k) Return Adder	(l)	(m) Total Return	(n) Projected Depr Expense	(o) Rev. Req w/o True-up	(p) True-up Adjustment	(s) Adj. Revenue Requirement	(t) Eff. Carrying Charge Rate (B)
			(A-9 as applicable)		(f*i)+(f*k)	(a * d)	(g+h+j+m+n)	(o * L16)	(o + p)	(q / f)
77	**Actual ITP/Priority 2 Projects (Inputs from Worksheet A-7)**									
78	0	0	0.00%		$ -	$ -	$ -	$ -	$ -	
79	0	0	0.00%		$ -	$ -	$ -	$ -	$ -	
80	0	0	0.00%		$ -	$ -	$ -	$ -	$ -	
81										
82	**Total of Actual ITP/Priority 2 Projects**				$ -	$ -	$ -	$ -	$ -	
83										
84										
85					**Total**	**Projected Depr**	**Rev. Req**	**True-up**	**Adj. Revenue**	**Eff. Carrying**
86	**Project ID**	**Project Description**	**Return Adder**		**Return**	**Expense**	**w/o True-up**	**Adjustment**	**Requirement**	**Charge Rate (B)**
87			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
88	**Projected ITP/Priority 2 Projects (Inputs from Worksheet P-4)**									
89	0	Description	0.00%		$ -	$ -	$ -		$ -	
90	0	Description	0.00%		$ -	$ -	$ -		$ -	
91	0	Description	0.00%		$ -	$ -	$ -		$ -	
92										
93	**Total of Projected ITP/Priority 2 Projects**				$ -	$ -	$ -		$ -	
94										
95	**Total ITP/Priority 2 Projects (L82 + L93)**				$ -	$ -	$ -		$ -	

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

Mid-Kansas Electric Company, LLC (MKEC)
Sponsor Funded Project Summary
Revenue Requirement for Sponsor Funded Projects (SFP) included in MKEC's Projected Revenue Requirements
For the 12 months ended - December 31, 2013

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) Plant in Service @ 12/11 (WP A-8)	(b) Actual Accum Depr. @ 12/11 (WP A-8)	(c) Actual Net Plant @ 12/11 (a - b)	(d) Depreciation Rate (WP A-5 Rev)	(e) Projected Added Accum. Depr. 1.5 * (a * d)	(f) Projected Net Plant (a - b - e)	(g) O&M Expenses (f * L6)	(h) Other Taxes (f * L8)	(i) General Plant Allocation (f * L13)	(j) Non-Incentive Return (L14)
1	**Actual Sponsored Projects (Inputs from Worksheet A-8)**												
2				$ -	$ -	$ -	1.81%	$ -	$ -	$ -	$ -	$ -	10.14%
3				$ -	$ -	$ -	1.81%	$ -	$ -	$ -	$ -	$ -	10.14%
4				$ -	$ -	$ -	1.81%	$ -	$ -	$ -	$ -	$ -	10.14%
5													
6	**Total of Actual Sponsored Projects**			$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	
7													

Line	Project ID	Project Description	Projected Plant in Service @ 12/13 (WP P-5)	Projected Accum Depr (WP P-5)	Projected Net Plant (a - e)	O&M Expenses (f * L6)	Other Taxes (f * L8)	General Plant Allocation (f * L13)	Non-Incentive Return (L14)
12	**Projected Sponsored Projects (Inputs from Worksheet P-5)**								
13			$ -	$ -	$ -	$ -	$ -	$ -	10.14%
14			$ -	$ -	$ -	$ -	$ -	$ -	10.14%
15			$ -	$ -	$ -	$ -	$ -	$ -	10.14%
16									
17	**Total of Projected Sponsored Projects**		$ -	$ -	$ -	$ -	$ -	$ -	
18									
19	**Total Sponsored Projects (L6 + L17)**		$ -	$ -	$ -	$ -	$ -	$ -	

Mid-Kansas Electric Company, LLC (MKEC)
Sponsor Funded Project Summary
Revenue Requirement for Sponsor Funded Projects (SFP) included in MKEC's Projected Revenue Requirements
For the 12 months ended - December 31, 2013

			(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
					Total	Proj. Depr	Rev. Req	True-up	Adj. Revenue	Eff. Carrying
Line	Project ID	Project Description	Return Adder		Return	Expense	w/o True-up	Adjustment	Requirement	Charge Rate (B)
			(P-1 as applicable)		(f*j)+(f*k)	(a * d)	(g+h+i+m+n)	(o * L16)	(o + p)	(o / f)
1	**Actual Sponsored Projects (Inputs from Worksheet A-8)**									
2	0	0	0.00%		$ -	$ -	$ -	$ -	$ -	
3	0	0	0.00%		$ -	$ -	$ -	$ -	$ -	
4	0	0	0.00%		$ -	$ -	$ -	$ -	$ -	
5										
6	**Total of Actual Sponsored Projects**				$ -	$ -	$ -	$ -	$ -	
7										
8										
9					Total	Proj. Depr	Rev. Req	True-up	Adj. Revenue	Eff. Carrying
10	Project ID	Project Description	Return Adder		Return	Expense	w/o True-up	Adjustment	Requirement	Charge Rate (B)
11			(P-1 as applicable)		(f*j)+(f*k)	(P-5)	(g+h+i+m+n)	N.A.	(o + p)	(o / f)
12	**Projected Sponsored Projects (Inputs from Worksheet P-5)**									
13	0	0	0.00%		$ -	$ -	$ -		$ -	
14	0	0	0.00%		$ -	$ -	$ -		$ -	
15	0	0	0.00%		$ -	$ -	$ -		$ -	
16										
17	**Total of Projected Sponsored Projects**				$ -	$ -	$ -		$ -	
18										
19	**Total Sponsored Projects (L6 + L17)**				$ -	$ -	$ -		$ -	

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

Mid-Kansas Electric Company, LLC (MKEC)
Third Party Project Summary
Revenue Requirements for Third Party Projects included in MKEC's Projected Revenue Requirements
For the 12 months ended - December 31, 2013

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	Third Party	(a) Plant in Service @ 12/11 (WP A-10)	(b) Actual Accum Depr. @ 12/11 (WP A-10)	(c) Actual Net Plant @ 12/11 (a - b)	(d) Depreciation Rate (WP A-5 Rev)	(e) Projected Added Accum. Depr. 1.5 * (a * d)	(f) Projected Net Plant (a - b - e)	(g) O&M Expenses (f * L6)	(h) Other Taxes (f * L8)	(i) General Plant Allocation (f * L13)
1	**Actual Third Party Projects (Inputs from Worksheet A-8)**												
2	0	0			$ -	$ -	$ -	1.81%	$ -	$ -	$ -	$ -	$ -
3	0	0			$ -	$ -	$ -	1.81%	$ -	$ -	$ -	$ -	$ -
4	0	0			$ -	$ -	$ -	1.81%	$ -	$ -	$ -	$ -	$ -
5													
6	**Total of Third Party Projects**				$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -
7													
8					**Projected**								
9			**In Service**		**Plant in**				**Projected**	**Projected Net**	**O&M**	**Other**	**General Plant**
10	**Project ID**	**Project Description**	**Date**		**Service @ 12/13**				**Accum Depr**	**Plant**	**Expenses**	**Taxes**	**Allocation**
11					(WP P-6)				(WP P-6)	(a - e)	(f * L6)	(f * L8)	(f * L13)
12	**Projected Third Party Projects (Inputs from Worksheet P-5)**												
13	0	Description			$ -				$ -	$ -	$ -	$ -	$ -
14	0	Description			$ -				$ -	$ -	$ -	$ -	$ -
15	0	Description			$ -				$ -	$ -			
16													
17	**Total of Projected Third Party Projects**				$ -				$ -	$ -	$ -	$ -	$ -
18													
19	**Total Third Party Projects (L6 + L17)**				$ -				$ -	$ -	$ -	$ -	$ -

Note A--Sunflower will handle the O&M for the Philipsburg to Rhodes 115 kV line project directly.

Mid-Kansas Electric Company, LLC (MKEC)
Third Party Project Summary
Revenue Requirements for Third Party Projects included in MKEC's Projected Revenue Requirements
For the 12 months ended - December 31, 2013

			(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
			Non-Incentive			**Total**	**Proj. Depr**	**Rev. Req**	**True-up**	**Adj. Revenue**	**Eff. Carrying**
	Project ID	**Project Description**	**Return**	**Return Adder**		**Return**	**Expense**	**w/o True-up**	**Adjustment**	**Requirement**	**Charge Rate (B)**
			(L14)	P-1 as applicable)		(f*j)+(f*k)	(a * d)	(g+h+i+m+n)	(o * L16)	(o + p)	(o / f)
1	**Actual Third Party Projects (Inputs from Worksheet A-8)**										
2	0	0	10.14%	0.00%		$ -	$ -	$ -	$ -	$ -	
3	0	0	10.14%	0.00%		$ -	$ -	$ -	$ -	$ -	
4	0	0	10.14%	0.00%		$ -	$ -	$ -	$ -	$ -	
5											
6	**Total of Third Party Projects**					$ -	$ -	$ -	$ -	$ -	
7											
8											
9			**Non-Incentive**			**Total**	**Proj. Depr**	**Rev. Req**	**True-up**	**Adj. Revenue**	**Eff. Carrying**
10	**Project ID**	**Project Description**	**Return**	**Return Adder**		**Return**	**Expense**	**w/o True-up**	**Adjustment**	**Requirement**	**Charge Rate (B)**
11			(L14)	P-1 as applicable)		(f*j)+(f*k)	(P-5)	(g+h+i+m+n)	N.A.	(o + p)	(o / f)
12	**Projected Third Party Projects (Inputs from Worksheet P-5)**										
13	0	Description	10.14%	0.00%		$ -	$ -	$ -		$ -	
14	0	Description	10.14%	0.00%		$ -	$ -	$ -		$ -	
15	0	Description	10.14%	0.00%		$ -	$ -	$ -		$ -	
16											
17	**Total of Projected Third Party Projects**					$ -	$ -	$ -		$ -	N.A.
18											
19	**Total Third Party Projects (L6 + L17)**					$ -	$ -	$ -	$ -	$ -	N.A

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

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Projected Net Revenue Requirements
For the 12 months ended - December 31, 2013

Line	(1) Description	(2) Reference	(3)	(4)	(5) Amount
	A. GROSS REVENUE REQUIREMENT (including approved incentives, if any)				
1	Total Transmission Facilities	Projected Gross Rev Req, Pg.2, L91			$ 27,724,818
2					
3	Base Plan Gross Revenue Requirements	WP RTO Project Smry, Base Plan Section, L38	$ 12,871,726		
4	Balanced Portfolio Gross Revenue Requirement	WP RTO Project Smry, Base Plan Section, L57	-		
5	ITP/Priority Projects-1 Gross Revenue Requirement	WP RTO Project Smry, Base Plan Section, L76	-		
6	ITP/Priority Projects-2 Gross Revenue Requirement	WP RTO Project Smry, Base Plan Section, L95	-		
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)			$ 12,871,726
10					
11	Zonal Gross Revenue Requirement	L1 - L9			$ 14,853,093
12					
13	**B. REVENUE CREDITS**				
14	Zonal Gross Revenue Credit	WP P-2, L45			$ 3,088,112
15					
16	**C. NET REVENUE REQUIREMENT AFTER REVENUE CREDITS AND BEFORE TRUE-UP**				
17	Base Plan Net Revenue Requirements	L3	$ 12,871,726		
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)		$ 12,871,726	
24					
25	Zonal Net Revenue Requirement	L11 - L14			$ 11,764,981
26					
27	**D. TRUE-UP ADJUSTMENTS**				
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	**E. NET REVENUE REQUIREMENT AFTER TRUE-UP**				
41	Base Plan Net Revenue Requirements	L17 + L30	$ 12,871,726		
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)		$ 12,871,726	
48					
49	Zonal Net Revenue Requirement	L25 + L38			$ 11,764,981
50					
51	**F. Point-to-Point Service**				
52	Projected MKEC Zone 9 SPP Aver. 12-Mo. Peak Demand	WP P-3 (Trans. Network Load), L15			535.93 MW
53					
54	Annual Point-to-Point Rate in $/MW - Year	L49 / L52			$ 21,952.00
55	Monthly Point-to-Point Rate in $/MW - Month	L54 / 12 months			$ 1,829.00
56	Weekly Point-to-Point Rate in $/MW- Weekly	L54 / 52 weeks			$ 422.00
57	Daily On-Peak Point-to-Point Rate in $/MW - Day	L54 / 260 days			$ 84.40
58	Daily Off-Peak Point-to-Point Rate in $/MW - Day	L54 / 365 days			$ 60.10
59	Hourly On-Peak Point-to-Point Rate in $/MW - Hour	L57 / 16 hours			$ 5.28
60	Hourly Off-Peak Point-to-Point Rate in $/MW - Hour	L58 / 24 hours			$ 2.50
61					

Mid-Kansas Electric Company, LLC (MKEC)
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2013

Line	(1) Description	(2) KCC Annual Report/Worksheet	(3) Total Company	(4)		(5) Allocator	(6) Transmission (Col. 3 times Col. 5)
	RATE BASE:						
1	PLANT IN SERVICE						
2	Production	Act. Gross Rev Req, Pg.1, L3	$ 87,007,960		NA		
3	Transmission	WP P-1, Pg. 4 L156	129,249,363		DA	1.00000	$ 129,249,363
4	Less Excluded Plant	Act. Gross Rev Req, Pg.1, L5		$ -	DA	1.00000	-
5	Distribution	Act. Gross Rev Req, Pg.1, L6	2,076,935		NA		
6	General	Act. Gross Rev Req, Pg.1, L7	23,044,418		W/S	0.40249	9,275,235
7	Intangible & Other	Act. Gross Rev Req, Pg.1, L8	51,666		W/S	0.40249	20,795
8	TOTAL GROSS PLANT	L2 + L3 - L4 + L5 + L6 + L7	$ 241,430,342				$ 138,545,393
9							
10	ACCUMULATED DEPRECIATION						
11	Production	Act. Gross Rev Req, Pg.1, L12	$ 77,208,297		NA		
12	Transmission	WP P-1, Pg. 4 L156	42,814,008		DA	1.00000	$ 42,814,008
13	Less Excluded Plant	Act. Gross Rev Req, Pg.1, L14		$ -	DA	1.00000	-
14	Distribution	Act. Gross Rev Req, Pg.1, L15	638,976		NA		
15	General	Act. Gross Rev Req, Pg.1, L16	6,872,411		W/S	0.40249	2,766,103
16	Intangible & Other	Act. Gross Rev Req, Pg.1, L17	25,387		W/S	0.40249	10,218
17	TOTAL ACCUM. DEPRECIATION	L11 + L12 - L13 + L14 + L15 + L16	$ 127,559,079				$ 45,590,329
18							
19	NET PLANT IN SERVICE						
20	Production	L2 - L11	$ 9,799,663				
21	Transmission	L3 - L12	86,435,355				$ 86,435,355
22	Less Excluded Plant	L4 - L13		$ -			-
23	Distribution	L5 - L14	1,437,960				-
24	General	L6 - L15	16,172,007				6,509,132
25	Intangible & Other	L7 - L16	26,279				10,577
26	TOTAL NET PLANT	L20 + L21 - L22 + L23 + L24 + L25	$ 113,871,263				$ 92,955,064
27							
28	ADJUSTMENTS TO RATE BASE						
29	Accumulated Deferred Income Taxes	Act. Gross Rev Req, Pg.1, L38	$ -		DA	1.00000	$ -
30	Reserve Funds (Non-Escrowed)	Act. Gross Rev Req, Pg.1, L39	-		DA	1.00000	-
31	Unamortized Abandoned Transmission Plant	Act. Gross Rev Req, Pg.1, L40 - Amortization	-		DA	1.00000	-
32	TOTAL ADJUSTMENTS	Sum (L29:L31)	$ -				$ -
33							
34	LAND HELD FOR FUTURE USE	Act. Gross Rev Req, Pg.1, L43	$ -		DA	1.00000	$ -
35							
36	WORKING CAPITAL						
37	CWC						
38	O&M Expense less Fuel & Purchased Power	Act. Gross Rev Req, Pg.1, L47	$ 41,509,669		NA		
39	O&M Expense Allocated to Transmission	Pg. 2, L64, Col (6)					$ 12,759,379
40	Calculated CWC	Calculated (Note C)	$ 5,188,709				$ 1,594,922
41	Materials & Supplies-Transmission	Act. Gross Rev Req, Pg.1, L50	1,179,770		TP	1.00000	1,179,770
42	Materials & Supplies-Other	Act. Gross Rev Req, Pg.1, L51	78,407		NA		
43	Stores Expense	Act. Gross Rev Req, Pg.1, L52	-		W/S	0.40249	-
44	Prepayments (JEC Prepayment)	Act. Gross Rev Req, Pg.1, L53	-		NA		
45	Prepayments (Account 165)	Act. Gross Rev Req, Pg.1, L54	627,698		W/S	0.40249	252,645
46	TOTAL WORKING CAPITAL	Sum (L40:L45)	$ 7,074,583				$ 3,027,337
47							
48	Rate Base	L26 + L 32 + L 34 + L46	$ 120,945,846				$ 95,982,401

Mid-Kansas Electric Company, LLC (MKEC)
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2013

Line	(1) Description	(2) KCC Annual Report/Worksheet		(3) Total Company	(4)	(5) Allocator			(6) Transmission
49	**O&M**								(Col. 3 times Col. 5)
50	Transmission	WP P-2, L8	$	24,526,503					
51	Less Account 565	WP P-2, L9		14,830,925					
52	Less: Trans. Lease Payments & Facility Charge	WP P-2, L10		-					
53	Less Acct. 561 Expense Recovered Through Sch. 1	Projected Schedule 1 Rev Req, L6		797,779					
54	Total Transmission O&M	L50 - Sum (L51:L52)	$	8,897,799		TP	1.00000	$	8,897,799
55	A&G -Adjusted	WP P-2, L12	$	9,144,738		W/S	0.40249	$	3,680,700
56	Plus: Advertising -Safety	WP P-2, L13		-		W/S	0.40249		-
57	Plus Association Dues Directly Related to Transmission	WP P-2, L14		-		DA	1.00000		-
58	Plus: Advertising -Transmission	WP P-2, L15		-		DA	1.00000		-
59	Plus: Research -Transmission	WP P-2, L16		-		DA	1.00000		-
60	Plus: Regulatory Exp -Transmission	WP P-2, L17		180,880		DA	1.00000		180,880
61	Plus: Corporate Visibility -Transmission	WP P-2, L18		-		W/S	0.40249		-
62	Total A&G	L55 + Sum (L56:L61)	$	9,325,617				$	3,861,580
63	Transmission Lease Payments & Facility Charges	WP P-2, L18		-		DA	1.00000		-
64	TOTAL O&M	L54 + L62 + L63	$	18,223,416				$	12,759,379
65									
66	**DEPRECIATION EXPENSE**								
67	Production	Act. Gross Rev Req, Pg. 2, L76	$	855,526		NA			
68	Transmission	WP P-1, Pg.2 L155		2,311,593		TP	1.00000	$	2,311,593
69	Distribution	Act. Gross Rev Req, Pg. 2, L78		56,243		NA			
70	General	Act. Gross Rev Req, Pg. 2, L79		788,955		W/S	0.40249		317,549
71	Intangible & Other	Act. Gross Rev Req, Pg. 2, L80		2,116		W/S	0.40249		852
72	Amortization of Abandon Transmission Plant	Act. Gross Rev Req, Pg. 2, L81		-		DA	1.00000		-
73	TOTAL DEPRECIATION	Sum (L67:L72)	$	4,014,433				$	2,629,994
74									
75	**TAXES OTHER THAN INCOME TAXES (Note G)**								
76	LABOR RELATED								
77	Payroll	WP P-2, L23	$	109		W/S	0.40249	$	44
78	Highway and vehicle	WP P-2, L24		-		W/S	0.40249		-
79	PLANT RELATED								
80	Property	WP P-2, L26		-		GP	0.48723		-
81	Gross Receipts	WP P-2, L27		4,918		NA			-
82	Other	WP P-2, L28		-		GP	0.48723		-
83									
84	TOTAL OTHER TAXES	Sum (L77:L83)	$	5,027				$	44
85									
86	**RETURN**								
87	Return before incentives	Pg. 4, L149						$	12,335,401
88	Incentive return	Pg. 4, L177							-
89	Total Return	L87 + L88						$	12,335,401
90									
91	**GROSS REV. REQ. WITH INCENTIVES**	L64 + L73 + L84 + L89						$	27,724,818
92	LESS: Gross Rev. Req. for Incentives	L177							-
93									
94	**GROSS REV. REQ. WITHOUT INCENTIVES**	L91 - L92						$	27,724,818

Mid-Kansas Electric Company, LLC (MKEC)
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2013

Line	(1) Description	(2) KCC Annual Report/Worksheet		(3) Total Company	(4)	(5) Allocator			(6) Transmission (Col. 3 times Col. 5)
95	**TRANSMISSION PLANT INCLUDED IN FORMULA**								
96	Total transmission plant	Pg 3, L106, col. 3	$	129,249,363		DA	1.00000	$	129,249,363
97	Less: Net Substation, 34kV, & Radial Lines to Distr. Plt.	Act. Gross Rev Req, Pg.3, L106		-		DA	1.00000		-
98	Less: Total GSU in Transmission Plant	Act. Gross Rev Req, Pg.3, L107		-		DA	1.00000		-
99	Transmission plant included in rates	L96 - L97 - L98	$	129,249,363				$	129,249,363
100									
101	Percentage of transmission plant included in rates	L99 / L96				TP=	1.00000		
102									
103	**GROSS AND NET PLANT ALLOCATORS**								
104	GROSS PLANT IN SERVICE	ACTUAL HISTORICAL COST							
105	Production	Act. Gross Rev Req, Pg.3, L113	$	87,007,960		NA			
106	Transmission	Act. Gross Rev Req, Pg.3, L114		88,464,541		DA	1.00000	$	88,464,541
107	Less: Excluded Plant	Act. Gross Rev Req, Pg.3, L115		-		DA	1.00000		-
108	Distribution	Act. Gross Rev Req, Pg.3, L116		2,076,935		NA			
109	General & Intangible	Act. Gross Rev Req, Pg.3, L117		23,096,084		W/S	0.40249		9,296,031
110	TOTAL GROSS PLANT	L105 + L106 - L107 + L108 + L109	$	200,645,520		GP =	0.48723	$	97,760,571
111									
112	ACCUMULATED DEPRECIATION	ACTUAL HISTORICAL COST							
113	Production	Act. Gross Rev Req, Pg.3, L121	$	77,208,297		NA			
114	Transmission	Act. Gross Rev Req, Pg.3, L122		39,503,562		DA	1.00000	$	39,503,562
115	Less: Excluded Plant	Act. Gross Rev Req, Pg.3, L123		-		DA	1.00000		-
116	Distribution	Act. Gross Rev Req, Pg.3, L124		638,976		NA			
117	General & Intangible	Act. Gross Rev Req, Pg.3, L125		6,897,798		W/S	0.40249		2,776,321
118	TOTAL ACCUM. DEPRECIATION	L113 + L114 - L115 + L116 + L117	$	124,248,634				$	42,279,884
119									
120	NET PLANT IN SERVICE	ACTUAL HISTORICAL COST							
121	Production	L105 - L113	$	9,799,663					
122	Transmission	L106 - L114		48,960,978				$	48,960,978
123	Less: Excluded Plant	L107 - L115		-					-
124	Distribution	L108 - L116		1,437,960					-
125	General & Intangible	L109 - L117		16,198,285					6,519,710
126									
127	TOTAL NET PLANT	L121 + L122 - L123 + L124 + L125	$	76,396,886		NP =	0.72622	$	55,480,688

Mid-Kansas Electric Company, LLC (MKEC)
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2013

	(1)	(2)	(3)	(4)	(5)	(6)
Line	**Description**	**KCC Annual Report/Worksheet**	**Total Company**		**Allocator**	**Transmission**
	WAGES & SALARY ALLOCATOR (W&S)	ACTUAL HISTORICAL COST				(Col. 3 times Col. 5)
128	Production	Act. Gross Rev Req, Pg.4, L137	$ 4,868,260			
129	Transmission	Act. Gross Rev Req, Pg.4, L138	3,279,371		TP 1.00000	$ 3,279,371
130	Distribution	Act. Gross Rev Req, Pg.4, L139	-			
131	Other	Act. Gross Rev Req, Pg.4, L140	-			
132	Total	Sum (L128:L131)	$ 8,147,631			$ 3,279,371
133	Wage & Salary Allocator Calculation	Col 6, L132 / Col 3, L132			WS= 0.40249	
141						
142	**RETURN (R)**					
143	Net Plant allocated to Transmission 13 month average. 2013	Projected Gross Rev Req, L26, Col. (6)				$ 92,955,064
144	Net Plant allocated to Transmission 13 month average. 2011	Actual Gross Rev Req, L27, Col. (6)				$ 55,480,688
145	Ratio 2013 / 2011	L143 / 144				1.6754
146						
147	Transmission Return for 2011 Actual Before Incentives	Act. Gross Rev Req, L96, Col. (6)				$ 7,362,445
148						
149	Transmission Return for 2013 Projected	L145 * L147				$ 12,335,401
150						
151	**GROSS REV. REQUIREMENT FOR INCENTIVE PROJECTS**					
152	**Plant Granted Incentive ROE Adder:**					
153	Total Incentive Plant	WP P-1, Pg. 1, L38	$ -			
154	Less: Total Accumulated Depreciation	WP P-1, Pg. 1, L38	-			
155	Net Incentive Plant	L153 - L154	$ -			
156	Incentive Return	WP P-1, Pg. 1, L41			$ -	
157						
158						
159						
160						
161						
162	**Abandoned Plant:**					
163	Unamortized Abandoned Transmission Plant	Pg. 1, L31	$ -			
164	Return on Abandoned Plant	Actual Gross Rev Req Pg. 4, L173 * L163	-			
165	Amortization Expense for Abandoned Plant	Pg. 2, L72	-			
166	Total Recovery for Abandoned Plant	Sum (L164:L165)			$ -	
167	**TOTAL GROSS REV. REQUIREMENT FOR INCENTIVE PROJ.**	L156 + L160 + L166				$ -
168						
169	**INCENTIVE PLANT (excludes CWIP and Abandoned Plant)**		**Gross Plant**	**Acum Depr**	**Net Plant**	
170	Incentive Plant: Projected Base Plan Funded	RTO Project Smry	$ -	$ -	$ -	
171	Incentive Plant: Projected Balanced Portfolio	RTO Project Smry	-	-	-	
172	Incentive Plant: Projected ITP / Priority Project-1	RTO Project Smry	-	-	-	
173	Incentive Plant: Projected ITP / Priority Project-2	RTO Project Smry	-	-	-	
174	Incentive Plant: Projected Sponsor Funded	Spon Project Smry	-	-	-	
175	Total Incentive Plant	Sum (L170:L174)	$ -	$ -	$ -	
176	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.					
177	**Incentive Return**	WP P-1, Pg. 1, L41				$ -

Mid-Kansas Electric Company, LLC (MKEC)
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2013

Notes

A	Hold for future use
B	(Hold future use)
C	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Pg. 2, L40, Col. 6.
D	(Hold future use)

ALLOCATION FACTORS

Line No.	Allocators	Description	Location of Calculation or First Use of Allocator
1	**TP**	Percentage of projected transmission plant included in rate base.	L101
2	**W/S**	Percentage of transmission labor included in rates	L133
3	**DA**	Direct assignment	
4	**GP**	Ratio of allocated transmission, general, & intangible plant to total gross plant.	L110
5	**NA**	Not applicable for the transmission formula rate.	
6	**NPP**	Ratio of net transmission, general, & intangible plant to total net plant.	L127
7			

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template

Projected Schedule 1 Revenue Requirements
For the 12 months ended - December 31, 2013

Line No.	(1) Description	(2) Reference	(3)	(4) Amount
A.	**Projected Schedule 1 ARR**			
1	Total Load Dispatch & Scheduling	Actual Sch 1 Rev Req, L1 * (P-2 (Exp. & Rev. Credits) L4, Col 5		$ 798,951
2	Plus: Acct. 556 SPP NERC Complience Charges	Actual Sch 1 Rev Req, L2 * (P-2 (Exp. & Rev. Credits) L4, Col 5		-
3	Less: Scheduling, System Control and Dispatch Services	Actual Sch 1 Rev Req, L3 * (P-2 (Exp. & Rev. Credits) L4, Col 5		-
4	Less: Transmission Service Studies	Actual Sch 1 Rev Req, L4 * (P-2 (Exp. & Rev. Credits) L4, Col 5		1,172
5	Less: Reliability, Planning & Standards Dev. Services	Actual Sch 1 Rev Req, L5 * (P-2 (Exp. & Rev. Credits) L4, Col 5		-
6	Total	L1 + L2 - L3 - L4 - L5		$ 797,779
7	Plus: NERC Penalties Associated with Transmission (Acct. 42630)	Actual Sch 1 Rev Req, L7 * (P-2 (Exp. & Rev. Credits) L4, Col 5		-
8	Less: PTP Service Credit	Actual Sch. 1 Rev Req, L8		42,070
9	Revenue Requirement for Schedule 1	L6 + L7 - L8		$ 755,709
10	Prior Year True-Up	L30		-
11				
12	Net Schedule 1 Revenue Requirement for Zone	L9 + L10		$ 755,709
13	Acct. 561 Expenses Recovered Through Sch. 1 Charges	L1 - Sum(L3:L5)		$ 797,779
B.	**Projected Schedule 1 Rate Calculations**			
14	MKEC 12-CP. Peak Demand	WP P-3, L15		535.93 MW
15				
16	Annual Point-to-Point Rate in $/MW - Year	L12 / L14		$ 1,410.100
17	Monthly Point-to-Point Rate $/MW - Month	L16 / 12		$ 117.500
18	Weekly Point-to-Point Rate $/MW - Week	L16 / 52		$ 27.120
19	Daily Point-to-Point Rate $/MW - Day	L16 / 365		$ 3.863
20	Hourly Point-to-Point Rate $/MW - Hour	L16 / 8760		$ 0.161
C.	**Schedule 1 True-UP**			
21	Actual Revenue Requirement for 2011	Actual Sched 1 Rev Req, L9	$ 683,184	
22	Projected Revenue Requirement for 2011	Schedule 1 Proj. for the Actual Period (Note C)	683,184	
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)	$ -	

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.

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant
For the 12 months ended - December 31, 2013

Incentive Projects

Line	*Description*				*Description*			
1	**Project :**				**Project :**			
2	Type:				Type:			
3	Depr. Rate:(A)	0.1490%			Depr. Rate:(A)	0.1490%		
4	MFI Adder (B)	-			MFI Adder (B)	-		
5	Avg. Interest Rate	6.5998%	Return Adder	0.00%	Avg. Interest Rate	6.5998%	Return Adder	0.00%
6	Begin. Plant Bal:	$ -			Begin. Plant Bal:	$ -		
7	Begin. Acc. Depr:	-			Begin. Acc. Depr:	-		
8	Begin. Year-Mo.:				Begin. Year-Mo.:			

Total Incentive Plant

Line	Mon	Year	Total Gross Plant	Total Depreciation	Total Accum. Depr.	Gross Plant	Depreciation	Accum. Depr.	Net Plant	Gross Plant	Depreciation	Accum. Depr.	Net Plant
11						$ -				$ -			
12	Jan	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Feb	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Mar	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Apr	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	May	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	Jun	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Jul	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	Aug	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	Sep	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Oct	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	No	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	Dec	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	Jan	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	Feb	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	Mar	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	Apr	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	May	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	Jun	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	Jul	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	Aug	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	Sep	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	Oct	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	Nov	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	Dec	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36													
37	12 Mon Tot			$ -			$ -				$ -		
38	13 Mon Avg		$ -		$ -	$ -		$ -	$ -	$ -		$ -	$ -
39	**Total Approved Project Incentives:**												
40													
41	**Return due to Incentive MFI Adder**			$ -		**Return due to Incentive MFI Ad**	$ -			**Return due to Incentive MFI Ad**	$ -		

(A) Special incentive (Depreciation Rate, MFI, 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 MFI Adder. If FERC grants an ROE adder, it may be converted to a MFI adder using the following formula: MFI 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.

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant
For the 12 months ended - December 31, 2013

Incentive Projects (continued)

	Description				*Description*			
42	**Project :**				**Project :**			
43	Type:				Type:			
44	Depr. Rate:(A)	0.1490%			Depr. Rate:(A)	0.1490%		
45	MFI Adder (B)	-			MFI Adder (B)	-		
46	Avg. Interest Rate	6.5998%	Return Adder	0.00%	Avg. Interest Rate	6.5998%	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								

	Mon	Year		Gross Plant	Depreciation	Accum. Depr.	Net Plant		Gross Plant	Depreciation	Accum. Depr.	Net Plant
52				$ -					$ -			
53	Jan	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
54	Feb	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
55	Mar	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
56	Apr	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
57	May	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
58	Jun	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
59	Jul	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
60	Aug	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
61	Sep	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
62	Oct	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
63	No	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
64	Dec	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
65	Jan	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
66	Feb	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
67	Mar	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
68	Apr	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
69	May	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
70	Jun	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
71	Jul	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
72	Aug	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
73	Sep	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
74	Oct	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
75	Nov	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
76	Dec	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
77												
78	Total				$ -					$ -		
79	13 Month Avg.			$ -		$ -	$ -		$ -		$ -	$ -
80												
81												
82			**Return due to Incentive MFI Add**		$ -			**Return due to Incentive MFI Ad**		$ -		

(A) Special incentive (Depreciation Rate, MFI, 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 MFI Adder. If FERC grants an ROE adder, it may be converted to a MFI adder using the following formula: MFI 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.

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant
For the 12 months ended - December 31, 2013

Incentive Projects (continued)

Line	Mon	Year	*Description*	Gross Plant	Depreciation	Accum. Depr.	Net Plant	*Description*	Gross Plant	Depreciation	Accum. Depr.	Net Plant
83			**Project :**					**Project :**				
84			Type:					Type:				
85			Depr. Rate:(A)		0.1490%			Depr. Rate:(A)		0.1490%		
86			MFI Adder (B)		-			MFI Adder (B)		-		
87			Avg. Interest Rate		6.5998%	Return Adder	0.00%	Avg. Interest Rate		6.5998%	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	**Mon**	**Year**		**Gross Plant**	**Depreciation**	**Accum. Depr.**	**Net Plant**		**Gross Plant**	**Depreciation**	**Accum. Depr.**	**Net Plant**
93				$ -					$ -			
94	Jan	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
95	Feb	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
96	Mar	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
97	Apr	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
98	May	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
99	Jun	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
100	Jul	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
101	Aug	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
102	Sep	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
103	Oct	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
104	No	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
105	Dec	2012		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
106	Jan	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
107	Feb	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
108	Mar	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
109	Apr	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
110	May	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
111	Jun	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
112	Jul	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
113	Aug	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
114	Sep	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
115	Oct	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
116	Nov	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
117	Dec	2013		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
118												
119	Total				$ -					$ -		
120	13 Mo. Avg.			$ -		$ -	$ -		$ -		$ -	$ -
121												
122												
123			**Return due to Incentive MFI Add**		$ -			**Return due to Incentive MFI Ad**		$ -		

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

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Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant
For the 12 months ended - December 31, 2013

Summary

	Total Incentive, Non-Incentive and SPP Plant Total Plant Additions					Projected Non Incentive Plant								
						Plant Additions								
	Mon.	Year	Gross Plant	Depreciation	Accum. Dep.	RTO Directed (C)	Sponsored (D)	Third Party (E)	Other (F)	Total	Plant in Service	Depreciation Accrual (G)	Accumulated Depreciation	
124												0.1510%		
125														
126								Plant Balances as of Dec 31, 2011>>			$ 88,898,615		$ 40,105,386	
127														
128	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
129														
130	Jan	2012	$ 88,898,615	$ 134,223	$ 40,239,609	$ -	$ -	$ -		$ -	$ 88,898,615	$ 134,223	$ 40,239,609	
131	Feb	2012	$ 88,898,615	$ 134,223	$ 40,373,831	$ -	$ -	$ -		$ -	$ 88,898,615	$ 134,223	$ 40,373,831	
132	Mar	2012	$ 88,898,615	$ 134,223	$ 40,508,054	$ -	$ -	$ -		$ -	$ 88,898,615	$ 134,223	$ 40,508,054	
133	Apr	2012	$ 88,898,615	$ 134,223	$ 40,642,277	$ -	$ -	$ -		$ -	$ 88,898,615	$ 134,223	$ 40,642,277	
134	May	2012	$ 88,898,615	$ 134,223	$ 40,776,500	$ -	$ -	$ -		$ -	$ 88,898,615	$ 134,223	$ 40,776,500	
135	Jun	2012	$ 88,898,615	$ 134,223	$ 40,910,722	$ -	$ -	$ -		$ -	$ 88,898,615	$ 134,223	$ 40,910,722	
136	Jul	2012	$ 88,898,615	$ 134,223	$ 41,044,945	$ -	$ -	$ -		$ -	$ 88,898,615	$ 134,223	$ 41,044,945	
137	Aug	2012	$ 88,898,615	$ 134,223	$ 41,179,168	$ -	$ -	$ -		$ -	$ 88,898,615	$ 134,223	$ 41,179,168	
138	Sep	2012	$ 88,898,615	$ 134,223	$ 41,313,391	$ -	$ -	$ -		$ -	$ 88,898,615	$ 134,223	$ 41,313,391	
139	Oct	2012	$ 88,898,615	$ 134,223	$ 41,447,613	$ -	$ -	$ -		$ -	$ 88,898,615	$ 134,223	$ 41,447,613	
140	Nov	2012	$ 88,898,615	$ 134,223	$ 41,581,836	$ -	$ -	$ -		$ -	$ 88,898,615	$ 134,223	$ 41,581,836	
141	Dec	2012	$ 88,898,615	$ 134,223	$ 41,716,059	$ -	$ -	$ -		$ -	$ 88,898,615	$ 134,223	$ 41,716,059	
142	Jan	2013	$ 106,851,815	$ 134,223	$ 41,850,282	$ 17,953,200	$ -	$ -		$ 17,953,200	$ 106,851,815	$ 134,223	$ 41,850,282	
143	Feb	2013	$ 126,897,375	$ 161,329	$ 42,011,611	$ 20,045,560	$ -	$ -		$ 20,045,560	$ 126,897,375	$ 161,329	$ 42,011,611	
144	Mar	2013	$ 126,897,375	$ 191,595	$ 42,203,206	$ -	$ -	$ -		$ -	$ 126,897,375	$ 191,595	$ 42,203,206	
145	Apr	2013	$ 126,897,375	$ 191,595	$ 42,394,801	$ -	$ -	$ -		$ -	$ 126,897,375	$ 191,595	$ 42,394,801	
146	May	2013	$ 126,897,375	$ 191,595	$ 42,586,395	$ -	$ -	$ -		$ -	$ 126,897,375	$ 191,595	$ 42,586,395	
147	Jun	2013	$ 137,946,342	$ 191,595	$ 42,777,990	$ 11,048,967	$ -	$ -		$ 11,048,967	$ 137,946,342	$ 191,595	$ 42,777,990	
148	Jul	2013	$ 137,946,342	$ 208,277	$ 42,986,267	$ -	$ -	$ -		$ -	$ 137,946,342	$ 208,277	$ 42,986,267	
149	Aug	2013	$ 137,946,342	$ 208,277	$ 43,194,544	$ -	$ -	$ -		$ -	$ 137,946,342	$ 208,277	$ 43,194,544	
150	Sep	2013	$ 137,946,342	$ 208,277	$ 43,402,821	$ -	$ -	$ -		$ -	$ 137,946,342	$ 208,277	$ 43,402,821	
151	Oct	2013	$ 137,946,342	$ 208,277	$ 43,611,098	$ -	$ -	$ -		$ -	$ 137,946,342	$ 208,277	$ 43,611,098	
152	Nov	2013	$ 137,946,342	$ 208,277	$ 43,819,375	$ -	$ -	$ -		$ -	$ 137,946,342	$ 208,277	$ 43,819,375	
153	Dec	2013	$ 149,223,732	$ 208,277	$ 44,027,652	$ 11,277,390	$ -	$ -		$ 11,277,390	$ 149,223,732	$ 208,277	$ 44,027,652	$ 105,196,079.74
154														
155	12 Mon Tot			$ 2,311,593			12-Month Depreciation Expense					$ 2,311,593		
156	13 Mon Avg		$ 129,249,363		$ 42,814,008		13-Month Aver. Balance				$ 129,249,363		$ 42,814,008	$ 86,435,354.75

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).

Mid-Kansas Electric Company, LLC (MKEC)
Projected Expenses and Revenue Credits
For the 12 months ended - December 31, 2013

Line	Description (1)	Source (2)	(3) 2011 Actual Costs	(4)	(5) 2013 Projected Costs (Ratio * Proj. Net Plant)
1	Net Plant in Service	Actual Gross Rev, Pg. 1, L22, Col 6 & Projected Gross Rev, Pg 1, L21, Col. 6	$48,960,978		$ 86,435,355
2	Net Plant Excluded for O&M, Other Taxes and General Plant	Third Party Project Smry, L15 (Note A)	-		-
3	Adjusted Net Plant for O&M and Other Taxes	L1 - L2	$ 48,960,978		$ 86,435,355
4	Ratio Projected Net Plant to Actual Net Plant			CALC RATIO =	1.7654
5	CAP on Ratio	Input		CAP =	1.1000
6	Capped Ratio Used to Project Expenses	Lesser of L4 or L5		CAPPED RATIO	1.1000
7	**Operation and Maintenance Expenses**				
8	Transmission	Actual Gross Rev, Pg. 2, L59	$ 22,296,821	x CAPPED RATIO	$ 24,526,503
9	Less: Account 565	Actual Gross Rev, Pg. 2, L60	13,482,659	x CAPPED RATIO	14,830,925
10	Less: Transmission Leases & Facility Charges	Actual Gross Rev, Pg. 2, L61	-	x CAPPED RATIO	-
11	Less Schedule 1 Rev. Req.	Actual Gross Rev, Pg. 2, L62	725,254	x CAPPED RATIO	797,779
12	A&G -Adjusted per WP A-11	Actual Gross Rev, Pg. 2, L64	8,313,398	x CAPPED RATIO	9,144,738
13	Plus: Safety Advertising	Actual Gross Rev, Pg. 2, L65	-	x CAPPED RATIO	-
14	Plus Association Dues Directly Related to Transmission	Actual Gross Rev, Pg. 2, L66	-	x CAPPED RATIO	-
15	Plus: Advertising -Transmission	Actual Gross Rev, Pg. 2, L67	-	x CAPPED RATIO	-
16	Plus: Research -Transmission	Actual Gross Rev, Pg. 2, L68	-	x CAPPED RATIO	-
17	Plus: Regulatory Exp -Transmission	Actual Gross Rev, Pg. 2, L69	164,436	x CAPPED RATIO	180,880
18	Plus: Corporate Visibility -Transmission	Actual Gross Rev, Pg. 2, L70	-	x CAPPED RATIO	-
19	Projected O&M	L8 - Sum(L9:L11) + L12 + Sum(L13:L18)	$ 16,566,742		$ 18,223,416
20					
21	**Other Taxes**				
22	LABOR RELATED				
23	Payroll	Actual Gross Rev, Pg. 2, L86	$ 99	x CAPPED RATIO	$ 109
24	Highway and vehicle	Actual Gross Rev, Pg. 2, L87	-	x CAPPED RATIO	-
25	PLANT RELATED				
26	Property (Note P)	Actual Gross Rev, Pg. 2, L89	-	x CAPPED RATIO	-
27	Gross Receipts	Actual Gross Rev, Pg. 2, L90	4,471	x CAPPED RATIO	4,918
28	Other	Actual Gross Rev, Pg. 2, L91	-	x CAPPED RATIO	-
29	Projected Other Taxes	Sum (L23:L28)	$ 4,570		$ 5,027
30					
31	**Revenue Credits**				
32	Total Sch. 11 Revenue Received in 2010		WP A-1 (Act Rev Credits), L34		$ 4,764,728
33					
34	Net Projected ATRR for Projects Completed as of 12/31/2013 for which Revenue was Received in 2011				
35	Project 1		RTO Project Smry, L31		$ 2,690,905
36	Project 2				
37	Project 3				
38	Project 4				
39	Project 5				
40	Project 6				
41	Total Net Projected ATRR for Projects Completed as of 12/31/2013		Sum(L35:L40)		$ 2,690,905
42					
43	Net Schedule 11 Revenue to be Applied as a Credit to Zonal ATRR in 2013		L32 - L41		$ 2,073,824
44	Other Revenue Credits Applied to Zonal Revenue Requirements		A-1 (Act Rev Credit) L58		1,014,288
45	Total Revenue Credits Applied to Zonal Revenue Requirements				$ 3,088,112

Note (A): For some Special Projects, constructed on behalf of Third Party, MKEC may contract with the other party to operate and maintain the subject facilities. Therefore, the O&M and associated labor expenses are not recorded on MKEC's books. No such projects are projected for 2012.

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Network Load
For the 12 months ended - December 31, 2012

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				434.59	434.59
3	February				422.73	422.73
4	March				387.62	387.62
5	April				470.27	470.27
6	May				564.39	564.39
7	June				720.59	720.59
8	July				716.45	716.45
9	August				709.23	709.23
10	September	110.74%	553.23	612.63		612.63
11	October	87.33%	553.23	483.16		483.16
12	November	81.55%	553.23	451.16		451.16
13	December	82.86%	553.23	458.40		458.40
14	Total					6,431.21
15	12-CP					535.93

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.

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related Projects -RTO Directed Projects
For the 12 months ended - December 31, 2013

						Pratt - St. John 115kV Line Rebuild			Plainville Capacitor Bank 115 kV			Clifton-Knob Hill 115 kV Line		
1	Total Base Plan Funded Projects					Project:	1		Project:	2		Project:	3	
2						SPP Proj. ID	653		SPP Proj. ID	30098		SPP Proj. ID	903 & 1020	
3						Depr. Rate:	0.1510%	(A)	Depr. Rate:	0.1510%	(A)	Depr. Rate:	0.1510%	(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.:	2013-01		Begin. Year-Mo.:	2013-01		Begin. Year-Mo.:	2013-02	
7				Total										
8	Mon.	Year	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
9						$ -			$ -			$ -		
10	Jan	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Feb	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	Mar	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Apr	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	May	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Jun	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	Jul	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	Aug	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Sep	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	Oct	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	No	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Dec	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	Jan	2013	$ 17,953,200	$ -	$ 17,953,200	$ 15,682,071	$ -	$ 15,682,071	$ 1,500,000	$ -	$ 1,500,000	$ -	$ -	$ -
23	Feb	2013	$ 37,998,760	$ 27,106	$ 37,971,654	$ 15,682,071	$ 23,677	$ 15,658,394	$ 1,500,000	$ 2,265	$ 1,497,735	$ 11,417,834	$ -	$11,417,834
24	Mar	2013	$ 37,998,760	$ 84,477	$ 37,914,283	$ 15,682,071	$ 47,354	$ 15,634,717	$ 1,500,000	$ 4,530	$ 1,495,470	$ 11,417,834	$ 17,239	$11,400,595
25	Apr	2013	$ 37,998,760	$ 141,848	$ 37,856,912	$ 15,682,071	$ 71,031	$ 15,611,040	$ 1,500,000	$ 6,795	$ 1,493,205	$ 11,417,834	$ 34,478	$11,383,356
26	May	2013	$ 37,998,760	$ 199,219	$ 37,799,541	$ 15,682,071	$ 94,708	$ 15,587,363	$ 1,500,000	$ 9,060	$ 1,490,940	$ 11,417,834	$ 51,717	$11,366,117
27	Jun	2013	$ 49,047,727	$ 256,590	$ 48,791,137	$ 15,682,071	$ 118,385	$ 15,563,686	$ 1,500,000	$ 11,325	$ 1,488,675	$ 11,417,834	$ 68,956	$11,348,878
28	Jul	2013	$ 49,047,727	$ 330,643	$ 48,717,084	$ 15,682,071	$ 142,062	$ 15,540,009	$ 1,500,000	$ 13,590	$ 1,486,410	$ 11,417,834	$ 86,195	$11,331,639
29	Aug	2013	$ 49,047,727	$ 404,696	$ 48,643,031	$ 15,682,071	$ 165,739	$ 15,516,332	$ 1,500,000	$ 15,855	$ 1,484,145	$ 11,417,834	$ 103,434	$11,314,400
30	Sep	2013	$ 49,047,727	$ 478,749	$ 48,568,978	$ 15,682,071	$ 189,416	$ 15,492,655	$ 1,500,000	$ 18,120	$ 1,481,880	$ 11,417,834	$ 120,673	$11,297,161
31	Oct	2013	$ 49,047,727	$ 552,802	$ 48,494,925	$ 15,682,071	$ 213,093	$ 15,468,978	$ 1,500,000	$ 20,385	$ 1,479,615	$ 11,417,834	$ 137,912	$11,279,922
32	Nov	2013	$ 49,047,727	$ 626,855	$ 48,420,872	$ 15,682,071	$ 236,770	$ 15,445,301	$ 1,500,000	$ 22,650	$ 1,477,350	$ 11,417,834	$ 155,151	$11,262,683
33	Dec	2013	$ 60,325,117	$ 700,908	$ 59,624,209	$ 15,682,071	$ 260,447	$ 15,421,624	$ 1,500,000	$ 24,915	$ 1,475,085	$ 11,417,834	$ 172,390	$11,245,444
34														
35	13 Mon Avg		$ 40,350,748	$ 292,607	$ 40,058,140	$ 14,475,758	$ 120,206	$ 14,355,552	$ 1,384,615	$ 11,499	$ 1,373,116	$ 9,661,244	$ 72,934	$ 9,588,310
36	12 Mon Depr Exp			$ 700,908		12 Mon Depr Exp	$ 260,447		12 Mon Depr Exp	$ 24,915		12 Mon Depr Exp	$ 172,390	

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).

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related Projects -RTO Directed Projects
For the 12 months ended - December 31, 2013

			Heizer-Mullergren 115 kV Line			XFR Medicine Lodge 138/115 kV Transformer Upg			Line - Flatridge - Harper 138 kV/Medicine Lodge - I		
37	**Base Plan Projects (continued)**		**Project:**	**4**		**Project:**	**5**		**Project:**	**6**	
38			SPP Proj. ID	**1007**		SPP Proj. ID	**30211**		SPP Proj. ID	**905 & 906**	
39			Depr. Rate:	0.1510% (A)		Depr. Rate:	0.1510% (A)		Depr. Rate:	0.1510% (A)	
40			Begin Plant in Serv.	$ -		Begin Plant in Serv.	$ -		Begin Plant in Serv.	$ -	
41			Begin. Acc. Depr:	$ -		Begin. Acc. Depr:	$ -		Begin. Acc. Depr:	$ -	
42			Begin. Year-Mo.:	2013-01		Begin. Year-Mo.:	2013-02		Begin. Year-Mo.:	2013-06	
43											
44	**Month**	**Year**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**
45			$ -			$ -			$ -		
46	Jan	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	Feb	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
48	Mar	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
49	Apr	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	May	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
51	Jun	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
52	Jul	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
53	Aug	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
54	Sep	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
55	Oct	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
56	No	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
57	Dec	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
58	Jan	2013	$ 771,129	$ -	$ 771,129	$ -	$ -	$ -	$ -	$ -	$ -
59	Feb	2013	$ 771,129	$ 1,164	$ 769,965	$ 8,627,726	$ -	$ 8,627,726	$ -	$ -	$ -
60	Mar	2013	$ 771,129	$ 2,328	$ 768,801	$ 8,627,726	$ 13,026	$ 8,614,700	$ -	$ -	$ -
61	Apr	2013	$ 771,129	$ 3,492	$ 767,637	$ 8,627,726	$ 26,052	$ 8,601,674	$ -	$ -	$ -
62	May	2013	$ 771,129	$ 4,656	$ 766,473	$ 8,627,726	$ 39,078	$ 8,588,648	$ -	$ -	$ -
63	Jun	2013	$ 771,129	$ 5,820	$ 765,309	$ 8,627,726	$ 52,104	$ 8,575,622	$ 11,048,967	$ -	$11,048,967
64	Jul	2013	$ 771,129	$ 6,984	$ 764,145	$ 8,627,726	$ 65,130	$ 8,562,596	$ 11,048,967	$ 16,682	$11,032,285
65	Aug	2013	$ 771,129	$ 8,148	$ 762,981	$ 8,627,726	$ 78,156	$ 8,549,570	$ 11,048,967	$ 33,364	$11,015,603
66	Sep	2013	$ 771,129	$ 9,312	$ 761,817	$ 8,627,726	$ 91,182	$ 8,536,544	$ 11,048,967	$ 50,046	$10,998,921
67	Oct	2013	$ 771,129	$ 10,476	$ 760,653	$ 8,627,726	$ 104,208	$ 8,523,518	$ 11,048,967	$ 66,728	$10,982,239
68	No	2013	$ 771,129	$ 11,640	$ 759,489	$ 8,627,726	$ 117,234	$ 8,510,492	$ 11,048,967	$ 83,410	$10,965,557
69	Dec	2013	$ 771,129	$ 12,804	$ 758,325	$ 8,627,726	$ 130,260	$ 8,497,466	$ 22,326,357	$ 100,092	$22,226,265
70											
71	13 Mon Avg		$ 711,811	$ 5,910	$ 705,902	$ 7,300,384	$ 55,110	$ 7,245,274	$ 6,816,935	$ 26,948	$ 6,789,987
72	12 Mon Depr Exp		12 Mon Depr Exp	$ 12,804		12 Mon Depr Exp	$ 130,260		12 Mon Depr Exp	$ 100,092	

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).

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related Projects -RTO Directed Projects
For the 12 months ended - December 31, 2013

						Description			*Description*			*Description*		
73	**Total Balanced Portfolio Projects**					**Project:**	**1**		**Project:**	**2**		**Project:**	**3**	
74						SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
75						Depr. Rate:	0.1510% (A)		Depr. Rate:	0.1510% (A)		Depr. Rate:	0.1510% (A)	
76						Begin Plant in Serv.	$ -		Begin Plant in Serv.	$ -		Begin Plant in Serv.	$ -	
77						Begin. Acc. Depr:	$ -		Begin. Acc. Depr:	$ -		Begin. Acc. Depr:	$ -	
78						Begin. Year-Mo.:			Begin. Year-Mo.:			Begin. Year-Mo.:		
79			**Total**											
80	**Month**	**Year**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**
81						$ -			$ -			$ -		
82	Jan	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
83	Feb	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
84	Mar	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
85	Apr	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
86	May	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
87	Jun	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
88	Jul	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
89	Aug	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90	Sep	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
91	Oct	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
92	No	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
93	Dec	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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														
107	13 Mon Avg		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
108	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).
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(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).

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related Projects -RTO Directed Projects
For the 12 months ended - December 31, 2013

						Description			*Description*			*Description*		
109	**Total ITP / Priority Projects-1**					**Project:**	**1**		**Project:**	**2**		**Project:**	**3**	
110						SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
111						Depr. Rate:	0.1510% (A)		Depr. Rate:	0.1510% (A)		Depr. Rate:	0.1510% (A)	
112						Beginning Bal:			Begin Plant in Serv.			Begin Plant in Serv.		
113						Beginning Dep:			Begin. Acc. Depr:			Begin. Acc. Depr:		
114						Begin. Year-Mo.:			Begin. Year-Mo.:			Begin. Year-Mo.:		
115				**Total**										
116	**Month**	**Year**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**
117						$ -			$ -			$ -		
118	Jan	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
119	Feb	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
120	Mar	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
121	Apr	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
122	May	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
123	Jun	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
124	Jul	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
125	Aug	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
126	Sep	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
127	Oct	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
128	No	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
129	Dec	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
130	Jan	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
131	Feb	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
132	Mar	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
133	Apr	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
134	May	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
135	Jun	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
136	Jul	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
137	Aug	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
138	Sep	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
139	Oct	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
140	No	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
141	Dec	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
142														
143	13 Mon Avg		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
144	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).
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Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related Projects -RTO Directed Projects
For the 12 months ended - December 31, 2013

		Description		*Description*		*Description*	
145	**Total ITP / Priority Projects-2**	**Project:**	**1**	**Project:**	**2**	**Project:**	**3**
146		SPP Proj. ID		SPP Proj. ID		SPP Proj. ID	
147		Depr. Rate:	0.1510% (A)	Depr. Rate:	0.1510% (A)	Depr. Rate:	0.1510% (A)
148		Begin Plant in Serv.		Begin Plant in Serv.		Begin Plant in Serv.	
149		Begin. Acc. Depr:		Begin. Acc. Depr:		Begin. Acc. Depr:	
150		Begin. Year-Mo.:		Begin. Year-Mo.:		Begin. Year-Mo.:	

151			Total											
152	**Month**	**Year**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**
153						$ -			$ -			$ -		
154	Jan	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
155	Feb	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
156	Mar	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
157	Apr	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
158	May	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
159	Jun	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
160	Jul	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
161	Aug	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
162	Sep	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
163	Oct	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
164	No	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
165	Dec	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
166	Jan	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
167	Feb	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
168	Mar	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
169	Apr	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
170	May	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
171	Jun	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
172	Jul	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
173	Aug	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
174	Sep	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
175	Oct	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
176	No	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
177	Dec	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
178														
179	13 Mon Avg		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
180	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).

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related to Sponsored Projects
For the 12 months ended - December 31, 2013

Line	Mon.	Year	Total Gross Plant	Total Accm. Depr.	Total Net Plant
1	**Total Sponsor Funded Projects**				
2					
3					
4					
5					
6					
7					
8					
9					
10	Jan	2012	$ -	$ -	$ -
11	Feb	2012	$ -	$ -	$ -
12	Mar	2012	$ -	$ -	$ -
13	Apr	2012	$ -	$ -	$ -
14	May	2012	$ -	$ -	$ -
15	Jun	2012	$ -	$ -	$ -
16	Jul	2012	$ -	$ -	$ -
17	Aug	2012	$ -	$ -	$ -
18	Sep	2012	$ -	$ -	$ -
19	Oct	2012	$ -	$ -	$ -
20	No	2012	$ -	$ -	$ -
21	Dec	2012	$ -	$ -	$ -
22	Jan	2013	$ -	$ -	$ -
23	Feb	2013	$ -	$ -	$ -
24	Mar	2013	$ -	$ -	$ -
25	Apr	2013	$ -	$ -	$ -
26	May	2013	$ -	$ -	$ -
27	Jun	2013	$ -	$ -	$ -
28	Jul	2013	$ -	$ -	$ -
29	Aug	2013	$ -	$ -	$ -
30	Sep	2013	$ -	$ -	$ -
31	Oct	2013	$ -	$ -	$ -
32	No	2013	$ -	$ -	$ -
33	Dec	2013	$ -	$ -	$ -
34					
35	13 Mon Avg		$ -	$ -	$ -
36	12 Mon Depr Exp			$ -	

Description

Project: 1
Begin. Year-Mo.:
Depr. Rate: 0.1510% (A)
Begin Plant in Serv.
Begin. Acc. Depr:
Begin. Year-Mo.:

Line	Gross Plant	Accm. Depr.	Net Plant
9	$ -		
10	$ -	$ -	$ -
11	$ -	$ -	$ -
12	$ -	$ -	$ -
13	$ -	$ -	$ -
14	$ -	$ -	$ -
15	$ -	$ -	$ -
16	$ -	$ -	$ -
17	$ -	$ -	$ -
18	$ -	$ -	$ -
19	$ -	$ -	$ -
20	$ -	$ -	$ -
21	$ -	$ -	$ -
22	$ -	$ -	$ -
23	$ -	$ -	$ -
24	$ -	$ -	$ -
25	$ -	$ -	$ -
26	$ -	$ -	$ -
27	$ -	$ -	$ -
28	$ -	$ -	$ -
29	$ -	$ -	$ -
30	$ -	$ -	$ -
31	$ -	$ -	$ -
32	$ -	$ -	$ -
33	$ -	$ -	$ -
34			
35	$ -	$ -	$ -
36	12 Mon Depr Exp	$ -	

Description

Project: 2
SPP Proj. ID
Depr. Rate: 0.1510% (A)
Begin Plant in Serv.
Begin. Acc. Depr:
Begin. Year-Mo.:

Line	Gross Plant	Accm. Deprec.	Net Plant
9	$ -		
10	$ -	$ -	$ -
11	$ -	$ -	$ -
12	$ -	$ -	$ -
13	$ -	$ -	$ -
14	$ -	$ -	$ -
15	$ -	$ -	$ -
16	$ -	$ -	$ -
17	$ -	$ -	$ -
18	$ -	$ -	$ -
19	$ -	$ -	$ -
20	$ -	$ -	$ -
21	$ -	$ -	$ -
22	$ -	$ -	$ -
23	$ -	$ -	$ -
24	$ -	$ -	$ -
25	$ -	$ -	$ -
26	$ -	$ -	$ -
27	$ -	$ -	$ -
28	$ -	$ -	$ -
29	$ -	$ -	$ -
30	$ -	$ -	$ -
31	$ -	$ -	$ -
32	$ -	$ -	$ -
33	$ -	$ -	$ -
34			
35	$ -	$ -	$ -
36	12 Mon Depr Exp	$ -	

Description

Project: 3
SPP Proj. ID
Depr. Rate: 0.1510% (A)
Begin Plant in Serv.
Begin. Acc. Depr:
Beg Year-Mo.:

Line	Gross Plant	Accm. Depr.	Net Plant
9	$ -		
10	$ -	$ -	$ -
11	$ -	$ -	$ -
12	$ -	$ -	$ -
13	$ -	$ -	$ -
14	$ -	$ -	$ -
15	$ -	$ -	$ -
16	$ -	$ -	$ -
17	$ -	$ -	$ -
18	$ -	$ -	$ -
19	$ -	$ -	$ -
20	$ -	$ -	$ -
21	$ -	$ -	$ -
22	$ -	$ -	$ -
23	$ -	$ -	$ -
24	$ -	$ -	$ -
25	$ -	$ -	$ -
26	$ -	$ -	$ -
27	$ -	$ -	$ -
28	$ -	$ -	$ -
29	$ -	$ -	$ -
30	$ -	$ -	$ -
31	$ -	$ -	$ -
32	$ -	$ -	$ -
33	$ -	$ -	$ -
34			
35	$ -	$ -	$ -
36	12 Mon Depr Exp	$ -	

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

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related to Third Party Projects
For the 12 months ended - December 31, 2013

						Description			*Description*			*Description*		
1	**Total Projects Funded for Third Parties**					**Project:**	**1**		**Project:**	**2**		**Project:**	**3**	
2						SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
3						Depr. Rate:	0.1510% (A)		Depr. Rate:	0.1510% (A)		Depr. Rate:	0.1510% (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				**Total**		Third Party:			Third Party:			Third Party:		
8	**Mon.**	**Year**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**	**Gross Plant**	**Accm. Depr.**	**Net Plant**
9						$ -			$ -			$ -		
10	Jan	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Feb	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	Mar	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Apr	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	May	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Jun	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	Jul	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	Aug	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Sep	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	Oct	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	No	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Dec	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	Jan	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	Feb	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	Mar	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	Apr	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	May	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	Jun	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	Jul	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	Aug	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	Sep	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	Oct	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	No	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	Dec	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34														
35	13 Mon Avg		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	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-6 (Third Party Projects) should be included in total projected transmission projects on Worksheet 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-10 (Act. Third Party Proj).

Mid-Kansas Electric Company, LLC
Allowance of Funds Used During Construction (AFUDC) By Capital Project
2013

Project Number	Project Name	AFUDC - DEBT	AFUDC - EQUITY	Total
20110082	RTS Rubart Station Addition ---Announced 12/20/2011 as Rubart Station--HPIP project # is 12-03979	2,641,180	2,641,180	**5,282,360**
20120035	TMK Rubart Generation Interconnection	198,762	198,762	**397,525**
Subtotal Generation		**2,839,942**	**2,839,942**	**5,679,885**
20100070	TMK SPP NTC St. John to Harper 115kV/138kV Upgrade (SPP NTC #20079)	358,821	358,821	**717,641**
20110043	TMK SPP NTC Plainvlle Cap Bank (SPP NTC #20007)	11,803	11,803	**23,606**
20100063	TMK SPP NTC Clifton-Greenleaf 115kV (SPP NTC #20067)	1,015	1,015	**2,029**
20120057	TMK SPP NTC Ellsworth to Bushton 115kV (SPP NTC #200173)	37,234	37,234	**74,468**
20120069	TMK SPP NTC West Dodge Haggard Upgrade	258	258	**516**
20130001	CRS Upgrade Ancillary Service	0	0	**0**
20130030	TMK SPP NTC Mingo Transfrm Add	863	863	**1,726**
20130050	TMK SPP NTC Harper-Milan Wave Trap	320	320	**639**
20130061	TMK SPP NTC CRS-Cudahy Upgrade	223	223	**446**
20130087	TMK SPP NTC Ruleton Capacitor Bank	35	35	**71**
20130088	TMK SPP NTC Mingo Capacitor Bank	35	35	**71**
Subtotal Transmission		**410,607**	**410,607**	**821,213**
Grand Total		**3,250,548**	**3,250,548**	**6,501,097**

Mid-Kansas 2013 Variance Analysis

True-Up Calculation

	Base Plan	Zonal	Total
2013 Actual	$ 10,021,631	$ 14,794,289	$ 24,815,920
2013 Projected	$ 12,871,726	$ 11,764,981	$ 24,636,707
True-Up Applied to 2015	$ (2,850,095)	$ 3,029,308	**$ 179,213**

Projected vs. Actual Comparison

	2013 Projected	2013 Actual	Difference	Comments
Zonal Net Revenue Requirement	$ 11,764,981	$ 14,794,289	$ (3,029,308)	Increase due to SPP reclassification of certain projects from 100% BPF to partially BPF.
Base Plan Rev Req	$ 12,871,726	$ 10,021,631	$ 2,850,095	Decrease due to SPP reclassification of certain projects from 100% BPF to partially BPF.
O&M Expenses	$ 12,759,379	$ 13,407,648	$ (648,269)	Projected Operations & Maintenance expense is based upon a capped ratio of 1.10; however, the calculated projected ratio was 1.7654. The actual 2013 Operations & Maintenance expense resulted in a calculated ratio of 1.169 which was considerably less than the calculated projected ratio.
Depreciation Expense	$ 2,629,994	$ 2,916,205	$ (286,211)	Projected 2013 general plant depreciation expense of $788,955 is associated with general plant in service as of 12/31/11. Actual 2013 general plant depreciation expense of $1,323,775 includes depreciation expense for 2012 and 2013 general plant additions which totaled $11.6 million and caused most of the increase over the projected transmission depreciation expense. There was only a slight decrease in the wage & salary allocator for general plant depreciation expense that offset the depreciation increases.
Taxes	$ 44	$ 39	$ 5	NA
Return	$ 12,335,401	$ 9,166,373	$ 3,169,028	The difference is comprised of actual and projected net plant variances, non-operating income increases, and a transmission AFUDC return adjustment.
Revenue Credits	$ 3,088,112	$ 674,344	$ 2,413,768	Received revenue for certain RTO projects that were reclassified from 100% BPF to partially BPF by SPP.