

Midwest Energy, Inc.

March 2, 2011

Susan Duffy
Executive Director
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, KS 66604

STATE CORPORATION COMMISSION

MAR 02 2011

Re: In the Matter of the Application of Midwest Energy, Inc. for Approval to Make Certain Changes in its Charges for Electric Service

Dear Ms. Duffy:

Please accept for filing the original and nine (9) copies of Midwest Energy Inc.'s ("Midwest Energy") Application and supporting schedules in the above referenced matter. We are also submitting an electronic copy of the same, pursuant to K.A.R. 82-1-231.

Certain information contained within the enclosed materials has been designated by Midwest Energy as confidential. Midwest Energy requests that the Commission maintain the confidential status of such designated materials in accordance with K.S.A. 66-1220a and K.A.R. 82-1-221a. The information designated as confidential is highly sensitive information concerning Midwest Energy's existing power supply portfolio. Portions of the direct testimony of Michael Volker and Section 9 Schedule 8 of the supporting schedules pertaining to confidential power supply contracts have been redacted per Commission guidelines.

Please file-stamp the extra copy of the Application included for that purpose and return it to the courier. Thank you for your assistance and attention to this matter.

Sincerely,

Patrick Parke
Vice President Customer Service

Enclosure

1330 Canterbury Drive
P.O. Box 898
Hays, Kansas 67601-0898
(785) 625-3437
1-800-222-3121
Fax (785) 625-1494
www.mwenergy.com

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

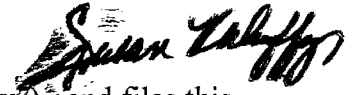
In the Matter of the Application of)
Midwest Energy for Approval to Make)
Certain Changes in its Charges for)
Electric Service)

Docket No. 11-MDWE-69-178

STATE CORPORATION COMMISSION

MAR 02 2011

APPLICATION



COMES NOW, Midwest Energy, Inc. ("Midwest Energy" or "Company"), and files this Application with the State Corporation Commission of the State of Kansas ("Commission" or "KCC") for the purpose of making changes to Midwest Energy's charges for electric service in accordance with K.S.A. 66-117 and K.A.R. 82-1-231. In support of its Application, Midwest Energy states as follows:

1. Midwest Energy is a customer-owned Kansas corporation, operating on a not-for-profit cooperative basis, in good standing in all respects, and is engaged, among other things, in the business of an electric public utility, as defined in K.S.A. 66-104, in certain areas in Central and Western Kansas. Midwest Energy holds certificates of convenience and necessity issued by the KCC authorizing Midwest Energy to engage in such utility business. Midwest Energy's principal place of business is located at 1330 Canterbury Drive, Hays, Kansas 67601. Midwest Energy has previously filed with the Commission certified copies of its Articles of Incorporation under which it was organized, and all amendments thereto and restatements thereof, and the same are incorporated herein by reference.

2. In addition to the undersigned, copies of all pleadings and correspondence in this docket should be sent to:

Patrick Parke
Vice President Customer Service
Midwest Energy, Inc.
1330 Canterbury Drive
P.O. Box 898
Hays, KS 67601
patparke@mwenergy.com

and

Michael Volker
Director of Regulatory and Energy Services
Midwest Energy, Inc.
1330 Canterbury Drive
P.O. Box 898
Hays, KS 67601
mvolker@mwenergy.com

3. Midwest Energy's electric rates were last adjusted in Docket No. 09-MDWE-792-RTS (the "792 Docket"). The 792 Docket was an abbreviated rate case that followed Midwest Energy's last full rate case in Docket No. 08-MDWE-594-RTS (the "594 Docket"). The 594 Docket resulted in a Settlement Agreement producing an annual revenue increase of \$9,250,000. The use of an abbreviated rate case procedure in the 792 Docket was agreed to by the parties because at the time of the 594 Docket, total capital expenditures for Midwest Energy's Goodman Energy Center (GMEC) were not yet known and substantial repair work continued related to FEMA-designated storms. The 792 Docket resulted in a Settlement Agreement ("792 Settlement"). The 792 Settlement was approved by the Commission's July 24, 2009 Order and resulted in an agreed-upon rate of return of 7.24%, and an annual revenue increase of \$1,405,852. 792 Settlement, ¶9, 13. Prior to the 792 Docket and the 594 Docket, Midwest Energy's rates had remained essentially unchanged since 1989.

4. As Midwest Energy noted in its last rate, Midwest Energy was then in the early stages of a large-scale replacement of its electric infrastructure. Midwest Energy is filing this

current rate case because it has now made substantial progress in that effort, and is now seeking approval to include these additional costs in rates. The schedules filed with this Application establish a gross revenue deficiency of \$3,411,024. Recovery of approximately \$130,534 of the revenue deficiency is embedded in the Transmission Formula Rate (“TFR”) formula and is not a part of this general rate proceeding. The net increase in base revenue requested in this proceeding is the remaining \$3,280,490. The amount of the increase is based upon a pro forma test year ending August 31, 2010, adjusted for known and measurable changes in revenues, operating and maintenance expenses, cost of capital and taxes, and other adjustments referred to herein. The total Kansas retail rate increase represents a rate increase of approximately 2.5 percent based on test year revenue of approximately \$131,695,584.

5. Submitted with this Application are accounting exhibits in accordance with the rules of this Commission which for the period ending August 31, 2010, as recorded, reflect a net margin of \$9,980,000 and a DSC (“Debt Service Coverage”) of 1.88, and as adjusted, reflects a net margin of \$7,572,000, resulting in a DSC of 1.76.

6. The testimony of five witnesses and the schedules required by K.A.R. 82-1-231 are filed in support of this Application. The names of the witnesses and the subject of each witness’ testimony are as follows:

<u>Witness</u>	<u>Subject Matter</u>
Earnest Lehman	Summary of Application and Impact on Customers
Thomas Meis	Accounting and Financial Data and Adjustments
Michael Volker	Revenue Adjustments, Cost of Service, Rate Design and Tariffs
William Edwards	Capital Structure and Return on Equity
Patrick Parke	Rate Schedules and Terms & Conditions

7. Midwest Energy is requesting a minimum return on equity of 10.15% based upon a targeted equity ratio of 35% in this rate Application. The proposed return on equity (“ROE”) is described in the direct testimony of Midwest Energy witness William Edwards. As noted in the testimony of Mr. Earnest Lehman, this 35% target was utilized to soften or defer further cost increases, and will allow Midwest Energy to help control its budget and accept a degree of additional financial risk, which was necessary because of increases in wholesale power costs, Midwest Energy’s relatively large construction program, and other cost increases.

8. The proposed revenues in this Application are just and reasonable, and necessary to assure continuing, adequate, efficient and reliable utility service, and to maintain the financial integrity of Midwest Energy.

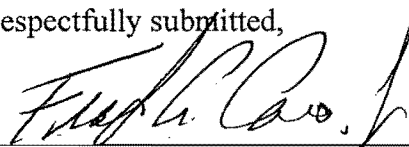
9. Midwest Energy witness Michael Volker provides testimony in support of the cost of service study and proposed rate revisions that are being submitted with this application. Mr. Volker also sponsors all adjustments to the test year revenues and energy supply costs.

10. Midwest Energy has attempted to keep the amount of confidential material in this filing to a minimum. However, pursuant to K.S.A. 66-1220a, certain highly confidential information has been redacted from the public versions of testimony, schedules, and exhibits where appropriate. Such highly confidential and proprietary information is clearly marked as such in the public versions of testimony, schedules, and exhibits, and unredacted, confidential versions of this information have been submitted to the Commission under seal. The confidential information included in the rate Application primarily consists of highly sensitive financial information concerning Midwest Energy’s existing power supply portfolio and forward-looking information concerning the Company’s long-term electricity supply plan. The public disclosure

of such information would adversely impact the financial interests of Midwest Energy and/or the security of Midwest Energy's assets.

WHEREFORE, Midwest Energy respectfully requests that: (i) the Commission approve the proposed rate schedules and tariffs for electric service, and Order that they become effective as proposed; and (ii) that the Commission grant such other and further relief as it deems just and reasonable.

Respectfully submitted,



FRANK A. CARO, JR. (#11678)
ANNE E. CALLENBACH (#18488)
Polsinelli Shughart PC
6201 College Boulevard, Suite 500
Overland Park, Kansas 66211
Telephone: (913) 451-8788
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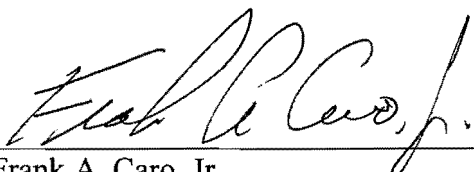
ATTORNEYS FOR MIDWEST ENERGY, INC.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the above and foregoing pleading has been faxed, hand-delivered and/or mailed, First Class, postage prepaid, this March 1, 2011, to:

W. THOMAS STRATTON, JR.,
CHIEF LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604-4027

MICHAEL SCHMIDT
DIRECTOR OF UTILITY OPERATIONS
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604-4027



Frank A. Caro, Jr.

MIDWEST ENERGY, INC.

CERTIFICATE OF SECRETARY

I, Keith Miller, do hereby certify that I am the Secretary of Midwest Energy, Inc. The following is a true and correct copy of excerpts from the minutes of a meeting of the Board of Directors of Midwest Energy, Inc. held January 17, 2011, as they appear in the Minutes Book of Midwest Energy, Inc., said resolution adopted thereat. The meeting was duly and regularly called in accordance with the Bylaws of Midwest Energy, Inc. and said resolution has not been modified or rescinded:

RESOLVED, That the President and Staff of Midwest Energy, Inc. be authorized and directed to prepare and file with the State Corporation Commission of Kansas an application to increase electric revenues by an amount sufficient to accomplish the Company's construction plans, achieve an equity ratio of thirty-five (35) percent of total assets within twelve (12) years, and rotate patronage capital on a twenty (20) year cycle.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Corporation this seventeenth day of January, 2011.



Keith Miller, Secretary

MIDWEST ENERGY, INC.
REVENUE, INCREASE, AND RATE OF RETURN BY RATE CLASS
TEST YEAR ENDED AUGUST 31, 2010

Rate Class	Current Allocated Revenue	Proposed Allocated Revenue	Proposed Increase	Percent Increase	Current Rate of Return	Proposed Rate of Return	Average Number of Customers	Annual Increase per Customer
1 M-SYSTEM								
2								
3 Residential	\$27,387,422	\$27,634,286	\$246,864	0.90%	3.64%	3.98%	22,355	\$11
4 All Electric Residential	\$1,257,189	\$1,298,659	\$41,470	3.30%	2.51%	3.54%	850	\$49
5 Total Residential	\$28,644,612	\$28,932,945	\$288,334	1.01%	3.59%	3.96%	23,205	\$12
6								
7 Annual Service	\$516,413	\$549,002	\$32,589	6.31%	-1.46%	-0.75%	2,206	\$15
8 Small Commercial	\$9,072,327	\$9,092,831	\$20,503	0.23%	6.50%	6.50%	6,903	\$3
9 Small Commercial - Demand	\$134,341	\$135,145	\$804	0.60%	12.27%	12.45%	41	\$20
10 Medium Commercial	\$12,245,808	\$12,053,480	-\$192,328	-1.57%	19.29%	18.27%	700	-\$275
11 Total Small Commercial	\$21,968,890	\$21,830,458	-\$138,431	-0.63%	11.04%	10.69%	9,850	-\$14
12								
13 Large Commercial	\$9,973,785	\$9,987,524	\$13,739	0.14%	16.73%	16.73%	63	\$218
14 Large Commercial - TOD	\$171,699	\$204,598	\$32,899	19.16%	-3.81%	1.37%	16	\$2,067
15 Large Heating	\$711,430	\$725,106	\$13,677	1.92%	12.34%	13.51%	33	\$414
16 Transmission Level Service	\$2,347,547	\$2,347,568	\$21	0.00%	31.06%	31.37%	4	\$5
17 Total Large Commercial	\$13,204,462	\$13,264,797	\$60,336	0.46%	17.36%	17.64%	116	\$520
18								
19 Small Oil Field	\$3,857,023	\$4,102,340	\$245,317	6.36%	26.11%	31.62%	940	\$261
20 Small Oil Field - Demand	\$2,479,821	\$2,906,885	\$427,064	17.22%	-0.66%	5.81%	1,106	\$386
21 Large Oil Field	\$18,573,652	\$18,573,805	\$153	0.00%	15.33%	15.89%	1,171	\$0
22 Total Oil Field	\$24,910,495	\$25,583,030	\$672,535	2.70%	13.82%	16.05%	3,216	\$209
23								
24 Irrigation - Frozen	\$3,044,047	\$2,895,333	-\$148,714	-4.89%	2.37%	0.45%	676	-\$220
25 Irrigation - TOD/TT	\$4,586,268	\$4,633,788	\$47,520	1.04%	1.66%	1.66%	865	\$55
26 Incidental Irrigation	\$294,237	\$314,582	\$20,346	6.91%	-16.75%	-15.79%	750	\$27
27 Total Irrigation	\$7,924,552	\$7,843,704	-\$80,849	-1.02%	0.55%	-0.09%	2,291	-\$35
28								
29 Lighting	\$1,077,328	\$1,130,950	\$53,623	4.98%	15.81%	17.58%	0	\$0
30								
31 Special Contracts	\$3,759,582	\$3,760,828	\$1,246	0.03%	2.81%	2.81%	6	\$0
32								
33 Total M-System Retail	\$101,489,919	\$102,346,712	\$856,793	0.84%	7.89%	8.31%	38,684	\$22
34								
35 W-SYSTEM								
36								
37 Residential	\$6,745,077	\$7,238,569	\$493,492	7.32%	-0.30%	1.25%	6,368	\$77
38 Residential Demand	\$336,391	\$373,904	\$37,513	11.15%	-4.30%	-1.82%	192	\$196
39 Total Residential	\$7,081,468	\$7,612,473	\$531,005	7.50%	-0.48%	1.10%	6,560	\$81
40								
41 Small Commercial	\$5,717,403	\$5,990,968	\$273,566	4.78%	4.89%	6.39%	2,382	\$115
42 Public Schools	\$357,279	\$378,267	\$20,988	5.87%	6.95%	8.40%	40	\$525
43 Total Small Commercial	\$6,074,681	\$6,369,235	\$294,554	4.85%	4.98%	6.48%	2,422	\$122
44								
45 Large Power	\$12,772,820	\$13,965,241	\$1,192,422	9.34%	-4.25%	2.36%	35	\$33,668
46								
47 Oil Field	\$2,935,354	\$3,236,451	\$301,097	10.26%	1.74%	7.13%	286	\$1,052
48								
49 Irrigation	\$1,096,443	\$1,182,232	\$85,790	7.82%	-7.34%	-6.85%	337	\$255
50								
51 Lighting	\$375,434	\$394,283	\$18,849	5.02%	9.17%	10.57%	0	\$0
52								
53 Total W-System Retail	\$30,336,199	\$32,759,916	\$2,423,717	7.99%	-0.61%	2.68%	9,641	\$251
54								
55 Total System Retail	\$131,826,118	\$135,106,628	\$3,280,509	2.49%	5.79%	6.92%	48,325	\$68
55								
55 Total System	\$133,732,400	\$137,012,910	\$3,280,509	2.45%	5.81%	6.90%	48,325	\$68

Current Revenue includes retail increases associated with TFR for 8/31/2010 test year.

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule _____ Sheet _____

Company Wide

(Territory to which schedule is applicable)

which was filed _____

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet _____ of _____ Sheets

RETAIL ELECTRIC SERVICE AREA — M SYSTEM

The M System comprises territory served by Midwest Energy prior to August 15, 2003.

Communities and/or adjacent rural areas served include:

Albert*	Goodland	Jennings*	Munjor	Russell
Angeles	Gorham*	Jetmore	Oakley	Russell Springs*
Atwood*	Gove*	Kanorado*	Ogallah	Selden*
Bird City*	Grainfield*	LaCrosse	Page City	Sequin
Brewster*	Great Bend	Larned	Park*	Seward
Colby	Great Bend Westport*	Lenora*	Penokee	Sharon Springs
Collyer*	Grinnell*	Leoville	Pfeifer	Victoria*
Dresden*	Halford	Levant	Quinter*	WaKeeney*
Edmund*	Hanston*	McDonald*	Radium	Wallace*
Edson	Hays*	Menlo*	Rexford*	Walker
Ellis*	Hill City	Monument	Ruelton	Weskan
Fairport	Hoxie*	Morland*	Rush Center*	Winona*
Gem*				

RETAIL ELECTRIC SERVICE AREA — W SYSTEM


The W System comprises territory served by Westar Energy prior to August 15, 2003.

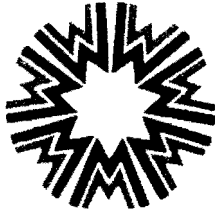
Communities and/or adjacent rural areas served include:

Abbyville*	Chase*	Hudson*	Lyons-Ellsworth Co	Plevna*	St. John
Alden*	Clafin*	Kinsley*	Macksville*	Preston*	Stafford
Arlington*	Ellinwood	Langdon*	Mitchell	Raymond*	Sylvia*
Belpre*	Fellsburg	Larned	Natrona	Red Wing	Trousdale
Burdett*	Frederick*	Lewis*	Offerle*	Rozel*	Turon*
Bushton*	Garfield*	Little River*	Partridge*	Saxman	Zenith
Centerview	Geneseo*	Lyons*	Pawnee Rock*	Silica	

* Midwest Energy, Inc. holds an electric franchise agreement for service within the city limits of these communities.

NOTE: For tariff sheets (other than the Electric Terms and Conditions) marked with a territory "Company Wide" and a Commission stamp prior to the date of the Order allowing the Company's acquisition of the W System (July 16, 2003), Company Wide refers to the M System only. After that date, Company Wide refers to M and W Electric Systems.

Issued _____	Month _____	Day _____	Year _____
Effective Upon Commission Approval	Month _____	Day _____	Year _____
By 	Signature of Officer		President
Gene Argo	Signature of Officer		Title



MIDWEST ENERGY, INC.

1330 CANTERBURY RD., P.O. BOX 898, HAYS, KANSAS 67601
785-625-3437 or 1-800-222-3121

NEWS FROM MIDWEST ENERGY, INC.

For Immediate Release
March 2, 2011

For More Information Contact:
Bob Helm – 785-625-1463

Midwest Energy Files Electric Rate Increase Proposal

Midwest Energy, Inc. announced that it has filed a request with the Kansas Corporation Commission (KCC) to increase its electric rates. The request is for \$3.3 million and will affect all Midwest Energy customers. The new rates would become effective in November, 2011.

If approved, the application would result in an average increase of 2.5% in customers' monthly bills. An average residential customer's bill would increase by approximately \$2.29 per month.

"We are continuing needed improvements to and replacement of our electric system for reliability," said Earnie Lehman, President and General Manager of Midwest Energy. Unlike the larger increases related to the new Goodman Energy Center peaking power plant approved in 2008 and 2009, this request is mostly driven by replacement of transmission and distribution lines and increases in operation and maintenance expenses.

Lehman noted Midwest Energy's Board has taken the unusual step of lowering the Cooperative's target equity level for this rate application.

"To help soften the impact of the increase in the recovering economy, the Board reduced our target equity level to 35 percent from the more typical 40 percent level," Lehman said. "While that did not eliminate the need for an increase, it helps offset recent increases in wholesale power costs and the on-going construction program."

Midwest Energy is also proposing changes in its rates to promote energy efficiency. An "inverted block" rate will reward residential and small commercial customers for using less energy in peak summer months. Irrigation customers who allow their pumps to be interrupted on peak demand days will qualify for a bill credit.

The KCC has 240 days to issue a ruling on Midwest Energy's application. Midwest Energy, headquartered in Hays, KS, is a customer-owned cooperative serving 48,600 electric customers and 41,800 natural gas customers in 41 central and western Kansas counties.

**MIDWEST ENERGY, INC
ELECTRIC DEP'T
TEST YEAR ENDED AUGUST 31, 2010**

SUMMARY OF RATE BASE, OPERATING REVENUES AND EXPENSES

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]
		Function	Section	Schedule	Present Rates	Increase	Proposed Rates
RATE BASE							
1	Utility Plant		4	1	\$ 453,471,346		\$ 453,471,346
2	Accumulated Depreciation		5	1	(159,934,797)		(159,934,797)
3	Net Plant in service	L 1 + L 2			293,536,549	-	293,536,549
4	Working Capital		6	1	8,571,425		8,571,425
5	Investment in NRUCFC & CoBank		3	2	10,464,912		10,464,912
6	Other Investments		3	3	2,676,233		2,676,233
7	Customer Advances for Construction		3	4	(320,475)		(320,475)
8	TOTAL RATE BASE	Sum L 3 to L 6			\$ 314,928,644	\$ -	\$ 314,928,644
					(55,491,342)		
9	Operating Revenues		9	1	\$ 133,601,866	\$ 3,411,024	\$ 137,012,890
10	Operating Expenses		9	1	(115,297,605)		(115,297,605)
11	NET OPERATING MARGINS	L 8 + L 9			\$ 18,304,262	\$ 3,411,024	\$ 21,715,285
12	RATE OF RETURN	L 10 / L 7			5.8122%		6.8953%
REVENUE INCREASE REQUIRED							
13	Rate of Return at Present Rates	Line 11, Col 4			5.8122%		
14	Rate of Return Required		7	1	6.8953%		
15	Change in ROR	Line 13 - Line 12			1.0831%		
16	Change in Operating Income	Line 14 * Line 7			\$ 3,411,024		
17	TIMES INTEREST EARNED				1.61		1.89
18	DEBT SERVICE COVERAGE				1.76		1.93

MIDWEST ENERGY, INC
 ELECTRIC DEPT
 TEST YEAR ENDED AUGUST 31, 2010

INVESTMENT IN NRUCFC & COBANK

Exhibit_TSM-20

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Function	Section	Schedule	Percent	Amount
1	Required Investment at 6/30/2007		7	8		<u>\$ 12,344,304</u>
<u>Allocation to Departments:</u>						
2	Electric Department		12	1	84.78%	\$ 10,464,912
3	Gas Department		12	1	15.22%	1,879,392
4	Other		12	1	0.00%	-
5	TOTAL	Sum L 2 to 4			<u>100.00%</u>	<u>\$ 12,344,304</u>

SOURCE:

MIDWEST ENERGY, INC
ELECTRIC DEP'T
TEST YEAR ENDED AUGUST 31, 2010

OTHER INVESTMENTS

Exhibit_TSM-20

	[1]	[2]	[3]	[4]	[5]
Line #	Description	Investment	Rate Earned	Income (1)	Percent
	REDL&G Program				
1	Loans	\$ 1,991,140	1.00%	\$ 19,911	
2	Grants	\$ 529,387	0.00%	\$ -	
3	Revolving Loan Fund	\$ 36,000	0.00%	\$ -	
4	Total REDL&G	\$ 2,556,527		\$ 19,911	
	How\$mart Program				
5	Efficiency Kansas	\$ 180,512			
6	KHRC	\$ 2,228,956			
7	Total How\$mart	\$ 2,409,468	7.47%	\$ 180,000	
8	Total Other Investments	\$ 4,965,995		\$ 199,911	
Allocation to Utility Divisions:					
9	Electric Department	2,676,233		\$ 107,734.58	53.89%
10	Gas Department	2,289,763		\$ 92,176.82	46.11%
11	TOTAL	4,965,995		199,911	<u>100.00%</u>

NOTE:

1 How\$mart income must be pro forma'd here because in the GL, all is credited to gas division.

MIDWEST ENERGY, INC
ELECTRIC DEP'T
TEST YEAR ENDED AUGUST 31, 2010

CUSTOMER ADVANCES FOR CONSTRUCTION

Line #	Description	[1]	[2]	[3]	[4]
		Function	Section	Schedule	Amount
CUSTOMER ADVANCES					
1	Electric Department	Actual			\$ 320,475
2	Gas Department	Actual			57,852
3	TOTAL				<u>\$ 378,327</u>

SOURCE:
General Ledger and Sub-ledger -- A/C 252

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

SECTION 4
SCHEDULE 1
Page 1 of 1

UTILITY PLANT--TEST YEAR SUMMARY

Exhibit_TSM-16

Line #	Description	[1] Schedule	[2] Total Recorded 8/31/2010	[3] Proforma Adjustments	[4] Total As Adjusted 8/31/2010
1	INTANGIBLE PLANT	Sec. 4, Sch 2	\$ -	\$ 1,348,594	\$ 1,348,594
2	STEAM PRODUCTION PLANT	Sec. 4, Sch 2	9,572,960	-	9,572,960
3	OTHER PRODUCTION PLANT	Sec. 4, Sch 2	67,510,359	940,000	68,450,359
4	TRANSMISSION PLANT	Sec. 4, Sch 2	87,134,026	1,684,202	88,818,228
5	DISTRIBUTION PLANT	Sec. 4, Sch 2	232,381,925	-	232,381,925
6	GENERAL PLANT	Sec. 4, Sch 2	18,813,122	-	18,813,122
7	SUB-TOTAL PLANT-IN-SERVICE	Sum (L 1 to L 6)	415,412,392	3,972,796	419,385,188
8	OTHER PLANT IN SERVICE	Sec. 4, Sch 3	14,180,883	3,395,325	17,576,208
9	COMPLETED CONSTRUCTION NOT CLASSIFIED	G/L a/c # 106	(248,040)	-	(248,040)
10	PLANT IN SERVICE		429,345,235	7,368,121	436,713,356
11	CONSTRUCTION WORK IN PROGRESS	G/L a/c # 107 & 108	21,354,871	(4,596,881)	16,757,990
12	OTHER		-	-	-
13	TOTAL UTILITY PLANT	Sum (L 7 to L 11)	\$ 450,700,106	\$ 2,771,240	\$ 453,471,346

Note: This schedule excludes account 114, the Acquisition premiums.

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

SECTION 4
SCHEDULE 2
Page 1 of 2

SUMMARY PLANT IN SERVICE
2007 to 2010

Exhibit_TSM-4

Line #	Description	Account Number	Recorded Balances at December 31,				Pro Forma Adjustments	Test Year Balance
			[1] 2007	[2] 2008	[3] 2009	[4] 8/31/2010		
INTANGIBLE PLANT								
1	Organization	301	\$ 18,181	-	-	-	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	-	-	-	-	1,348,594	1,348,594
4	TOTAL INTANGIBLE	Sum L 1 to L 3	18,181	-	-	-	1,348,594	1,348,594
STEAM PRODUCTION PLANT								
5	Land and land rights	310	46,666	46,666	46,666	46,666	-	46,666
6	Structures, Improvements	311	2,149,694	2,149,694	2,149,694	2,149,694	-	2,149,694
7	Boiler Plant Equipment	312	3,527,862	3,527,862	3,527,862	3,527,862	-	3,527,862
8	Tubogenerator Units	314	3,415,015	3,415,015	3,415,015	3,415,015	-	3,415,015
9	Accessory Electric Equipment	315	419,797	377,229	377,229	364,929	-	364,929
10	Misc. Power Plan equipment	316	71,595	71,595	68,794	68,794	-	68,794
11	TOTAL PRODUCTION PLANT	Sum L 5 to L 10	9,630,629	9,588,062	9,585,260	9,572,960	-	9,572,960
OTHER PRODUCTION PLANT								
12	Land and land rights	340	41,575	41,575	41,942	41,942	-	41,942
13	Structures, Improvements	341	487,170	487,170	486,799	9,048,125	940,000	9,988,126
14	Fuel Holders, Products & Accessories	342	156,667	148,207	148,207	857,626	-	857,626
15	Prime Movers	343	1,992,124	1,327,400	1,327,400	21,959,459	-	21,959,459
16	Generators	344	2,118,738	66,180,662	69,348,564	6,083,195	-	6,083,195
17	Accessory Electric Equipment	345	112,522	46,017	46,017	8,910,364	-	8,910,364
18	Misc Power Plant Equipment	346	5,689	4,985	4,985	20,609,647	-	20,609,647
19	STORAGE EQUIPMENT	Sum L 12 to L 18	4,814,685	68,236,016	71,403,914	67,510,359	940,000	68,450,359
20	TOTAL PRODUCTION PLANT	(L 11 + L 19)	14,445,314	77,824,078	80,989,174	77,083,319	940,000	78,023,319
TRANSMISSION PLANT								
21	Land and land rights	350	2,282,263	2,282,569	2,283,470	2,283,470	-	2,283,470
22	Structures, Improvements	352	203,811	178,055	178,055	178,055	1,684,202	1,862,257
23	Station Equipment	353	22,804,605	30,143,604	32,843,310	36,590,474	-	36,590,474
24	Towers and Fixtures	354	-	-	-	-	-	-
25	Poles and Fixtures	355	26,125,417	26,786,924	27,438,064	28,046,045	-	28,046,045
26	Overhead Conductors and Devices	356	16,681,416	18,177,437	18,323,165	18,949,040	-	18,949,040
27	Underground Conduit	357	9,836	9,836	9,836	9,836	-	9,836
28	Underground Conductor & Devices	358	539,522	546,655	1,107,106	1,107,106	-	1,107,106
29	TOTAL TRANSMISSION PLANT	Sum L 21 to L 27	67,647,070	78,135,101	82,183,006	87,134,026	1,684,202	88,818,228
30	Pro Forma Adjustments							
31		303		A	B	C	Total	
32		341		Intangibles	GWEC	New Industrial Load		
33		352		1,348,594	940,000		1,348,594	
34		GWIP		(835,067)	(940,000)	(753,297)	(2,531,364)	
35		Total		510,507	-	930,905	92,818	

**MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010**

SUMMARY PLANT IN SERVICE
2007 to 2010

Exhibit_TSM-6

Line #	Description	Account Number	Recorded Balances at December 31,				Pro Forma Adjustments (FEMA)	Adjusted Balance [5] + [6]			
			[1]	[2]	[3]	[4]			[5]	[6]	[7]
			2007	2008	2009	8/31/2010					
DISTRIBUTION PLANT											
36	Land and land rights	360	\$ 440,878	\$ 455,936	\$ 476,110	\$ 477,277	\$ -	\$ 477,277			
37	Structures, Improvements	361	-	-	-	-	-	-			
38	Station Equipment	362	17,828,535	18,998,211	19,863,257	21,546,264	-	21,546,264			
39	Storage Battery Equipment	363	-	-	-	-	-	-			
40	Poles, Towers and Fixtures	364	60,886,006	65,446,904	68,167,922	69,949,066	-	69,949,066			
41	Overhead Conductors and Devices	365	42,485,743	45,797,832	47,666,037	50,220,194	-	50,220,194			
42	Underground Conduit	366	2,241,047	2,538,894	2,568,098	2,577,180	-	2,577,180			
43	Underground Conductors and Devices	367	13,609,820	14,510,468	15,417,797	16,046,537	-	16,046,537			
44	Line Transformers	368	43,197,926	45,345,844	46,719,908	50,167,100	-	50,167,100			
45	Services	369	3,849,995	3,825,746	3,823,367	3,814,929	-	3,814,929			
46	Meters	370	10,207,157	10,978,841	11,680,209	12,115,508	-	12,115,508			
47	Installations on Customers Premises	371	2,172,195	2,243,319	2,346,986	2,503,554	-	2,503,554			
48	Leased Property On Customers Premises	372	85,048	85,048	85,048	2,604	-	2,604			
49	Street Lighting and Signaling Systems	373	2,655,661	2,923,918	2,953,556	2,959,392	-	2,959,392			
50											
51	TOTAL DISTRIBUTION PLANT	Sum L 29 to L 46	199,749,889	214,066,129	224,008,275	232,381,925	-	232,381,925			
GENERAL PLANT											
52	Land and land rights	389	193,135	193,135	193,135	193,135	-	193,135			
53	Structures, Improvements	390	3,240,103	3,309,165	3,327,227	3,327,227	-	3,327,227			
54	Office furniture and equipment	391	352,379	439,711	460,458	460,458	-	460,458			
55	Transportation equipment	392	4,002,905	3,829,311	9,143,597	9,366,203	-	9,366,203			
56	Store equipment	393	214,459	227,094	229,994	249,625	-	249,625			
57	Tools, shop and garage equipment	394	2,088,234	1,953,924	1,925,760	1,966,930	-	1,966,930			
58	Laboratory equipment	395	559,013	593,255	641,919	655,298	-	655,298			
59	Power operated equipment	396	3,736,844	349,547	341,884	341,884	-	341,884			
60	Electric communications equipment	397	2,174,247	2,180,105	2,168,933	2,204,116	-	2,204,116			
61	Miscellaneous equipment	398	15,241	15,241	15,241	15,241	-	15,241			
62	Other tangible property	399	-	-	-	-	-	-			
63	TOTAL GENERAL	Sum L 48 to L 58	16,607,560	17,896,018	18,468,138	18,813,122	-	18,813,122			
64	SUB-TOTAL (L 4 + L 20 + L 28 L 47 + L 59)		298,468,014	387,921,326	405,648,593	415,412,392	3,972,796	419,385,188			
OTHER PLANT IN SERVICE											
65	Common Plant	118	12,517,655	13,794,055	14,274,219	14,180,883	3,395,325	17,576,208			
66	Unclassified Construction	106	1,611,738	1,409,471	362,311	(248,040)	-	(248,040)			
67	TOTAL PLANT IN SERVICE	Sum L 60 to L 62	\$ 312,597,467	\$ 403,124,852	\$ 420,285,123	\$ 429,345,235	\$ 7,368,121	\$ 436,713,356			
84	Pro Forma Adjustments										
85	Total Transferred from CWIP	107									
86	Total Transferred from General Plant	118									
87	Total										

	D	E	F	
	CES Project	Retire Old Common Pl.	Not Used	Total
85	(2,065,497)	(2,000,000)	-	(2,065,497)
86	6,000,000	(2,000,000)	-	4,000,000
87	3,934,503	(2,000,000)	-	1,934,503

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

TOTAL COMPANY COMMON PLANT—ALLOCATED
2007 to 2010

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Recorded Balances at December 31,					Pro Forma Adjustment	Test Year Balance
			2007	2008	2009	8/31/2010			[5] + [6]
TOTAL COMMON PLANT									
1	Completed Construction - Not Classified	106	\$ 51,320	\$ 149,383	\$ (83,455)	\$ (140,114)	\$ -		\$ (140,114)
2	Land and land rights	118-89	629,038	721,031	721,031	721,031			721,031
3	Structures, Improvements	118-90	4,932,528	5,146,022	5,487,562	5,532,394			5,532,894
4	Office furniture and equipment	118-91-00	1,339,263	1,420,762	1,486,168	1,484,129			1,484,128
5	CES Project	118-91-10	-	-	-	-	6,000,000	D	6,000,000
6	Other Computer Equipment	118-91-10	4,246,863	4,513,418	4,697,175	4,687,344	(2,000,000)	E	2,697,944
7	Transportation equipment		-	-	-	-			-
8	Communications equipment	118-97	3,743,089	3,264,971	4,248,377	4,410,480			4,410,480
9	TOTAL COMMON PLANT	Sum L 1 to L 5	\$ 14,941,101	\$ 15,915,605	\$ 16,446,848	\$ 16,706,353	\$ 4,000,000		\$ 20,706,353
ALLOCATION FACTORS									
10	Electric Operations	Sec. 12, Sch 1	83.78%	85.67%	86.79%	84.88%	84.88%		84.88%
11	Gas Operations	Sec. 12, Sch 1	16.22%	13.33%	13.21%	15.12%	15.12%		15.12%
12	Other	Sec. 12, Sch 1	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
13	TOTAL ALLOCATION		100.00%	100.00%	100.00%	100.00%			100.00%
COMMON PLANT—ELECTRIC									
14	Completed Construction - Not Classified	L 1 * L 10	\$ 42,996	\$ 129,470	\$ (72,439)	\$ (118,933)	\$ -		\$ (118,933)
15	Land and land rights	L 2 * L 10	527,008	624,918	625,783	612,034			612,034
16	Structures, Improvements	L 3 * L 109	4,132,472	4,460,083	4,762,655	4,696,493			4,696,493
17	Office furniture and equipment	L 4 * L 10	1,121,197	1,231,366	1,272,487	1,259,774			1,259,774
18	CES Project	L 5 * L 10	-	-	-	-	5,092,988	D	5,092,988
19	Other Computer Equipment	L 6 * L 10	3,558,022	3,911,778	3,998,567	3,987,762	(1,697,663)	E	2,290,099
20	Transportation equipment	L 7 * L 10	-	-	-	-			-
21	Communications equipment	L 8 * L 10	3,135,960	3,436,440	3,687,166	3,743,753			3,743,753
22	TOTAL COMMON PLANT TO ELECTRIC	Sum L 11 to L 15	\$ 12,517,655	\$ 13,794,055	\$ 14,274,219	\$ 14,180,883	\$ 3,395,325		\$ 17,576,208
COMMON PLANT—GAS									
23	Completed Construction - Not Classified	L 1 * L 11	\$ 8,324	\$ 19,913	\$ (11,026)	\$ (21,181)	\$ -		\$ (21,181)
24	Land and land rights	L 2 * L 11	102,030	96,113	95,248	108,997			108,997
25	Structures, Improvements	L 3 * L 11	800,056	685,969	724,907	836,401			836,401
26	Office furniture and equipment	L 4 * L 11	217,066	189,386	193,681	224,354			224,354
27	CES Project	L 5 * L 11	-	-	-	-	907,012		907,012
28	Other Computer Equipment	L 6 * L 11	688,841	601,638	608,608	710,182	(302,337)	D/E	407,845
29	Transportation equipment	L 7 * L 11	-	-	-	-			-
30	Communications equipment	L 8 * L 11	607,129	528,531	561,211	666,727			666,727
31	TOTAL COMMON PLANT TO GAS	Sum L 17 to L 21	\$ 2,423,446	\$ 2,121,550	\$ 2,172,629	\$ 2,525,480	\$ 604,675		\$ 3,130,155

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

SECTION 5
SCHEDULE 1
Page 1 of 1

ACCUMULATED DEPRECIATION AND AMORTIZATION – TEST YEAR SUMMARY

Line #	Description	[1] Schedule	[2] Total Recorded 8/31/2010	[3] Adjustments	[4] Total As Adjusted 8/31/2010
1	INTANGIBLE PLANT		\$ -	\$ -	\$ -
2	PRODUCTION PLANT--STEAM		9,404,306	-	9,404,306
3	PRODUCTION PLANT--OTHER		7,333,252	-	7,333,252
4	TRANSMISSION PLANT		35,790,183	-	35,790,183
5	DISTRIBUTION PLANT		91,589,027	-	91,589,027
6	GENERAL PLANT		5,285,387	-	5,285,387
7	TRANSPORTATION EQUIPMENT		3,483,601	-	3,483,601
8	SUB TOTAL	Sum L 1 to L 5	152,885,756	-	152,885,756
	<u>ALLOCATED COMMON PLANT</u>				
9	--OTHER UTILITY PLANT		8,746,704	(1,697,663) E	7,049,041
10	--TRANSPORTATION		-	-	-
11	TOTAL ACCUMULATED DEPRECIATION	Sum L 6 to L 8	161,632,460	(1,697,663)	159,934,797
12	ACCUMULATED AMORTIZATION		3,399,293	-	3,399,293
13	TOTAL ACC DEPREC & AMORTIZATION		<u>\$ 165,031,753</u>	<u>\$ (1,697,663)</u>	<u>\$ 163,334,090</u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

ACCUMULATED DEPRECIATION AND AMORTIZATION
2007 to 2010

Exhibit_TSM-18

Line #	Description	[1] Account Number	[2] [3] [4] [5] Recorded Balances at December 31,			
			2007	2008	2009	8/31/2010
1	INTANGIBLE PLANT	111	\$ -	\$ -	\$ -	\$ -
2	PRODUCTION PLANT--STEAM	108-10	9,464,324	9,421,756	9,416,955	9,404,306
3	PRODUCTION PLANT--OTHER	108-40	4,527,907	4,239,764	6,209,666	7,333,252
4	TRANSMISSION PLANT	108-50	37,789,865	36,354,009	36,536,796	35,790,183
5	DISTRIBUTION PLANT	108-60	82,444,383	86,678,563	90,797,755	91,589,027
6	GENERAL PLANT	108-70	5,739,210	5,133,464	5,168,286	5,285,387
7	TRANSPORTATION EQUIPMENT	108-90	2,277,204	3,155,500	2,965,301	3,483,601
8	SUB TOTAL	Sum L 1 to L 7	142,242,893	144,983,056	151,118,779	152,885,756
<u>ALLOCATED COMMON PLANT</u>						
9	OTHER UTILITY PLANT	119-70	8,684,782	9,489,968	9,970,662	10,304,408
10	Allocation Factor		83.78%	86.67%	86.79%	84.88%
11	Other Utility Plant - Electric		7,276,110	8,224,955	8,653,536	8,746,704
12	TRANSPORTATION		-	-	-	-
13	TOTAL ACCUMULATED DEPRECIATION	Sum L 8 to L 10	149,519,003	153,208,011	159,772,317	161,632,460
14	ACCUMULATED AMORTIZATION		2,245,081	2,657,336	3,102,510	3,399,293
15	TOTAL ACC DEPR & AMORTIZATION		<u>\$ 151,764,084</u>	<u>\$ 155,865,347</u>	<u>\$ 162,874,827</u>	<u>\$ 165,031,753</u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

SUMMARY OF WORKING CAPITAL

Line #	Description	[1]	[2]	[3]	[4]	[5] [6] [7]		
		Reference	Method	Account Number	Total Company Recorded 8/31/2010	Working Capital Distributed To		
						Electric	Gas	Other
WORKING CAPITAL REQUIREMENT								
1	Fuel stocks--Electric	2	13-Month Avg	151	\$ 246,051	\$ 246,051	\$ -	\$ -
2	Wholesale gas	3	13-Month Avg	154.3	16,659	16,659		
3	Wholesale diesel fuel	3	13-Month Avg	154.4/5	22,360	22,213	147	
4	Wholesale oil	3	13-Month Avg	154.6	2,073	2,073		
5	Sub-total	Sum L 1 to L 4			287,143	286,996	147	-
6	Materials & Supplies	4	13-Month Avg	154.1	6,874,676	6,392,005	482,671	-
7	Prepaid Insurance	5	13-Month Avg	165.1	178,068	123,366	54,702	-
8	Prepaid Workers' Compensation	5	13-Month Avg	165.1	65,952	40,890	25,062	-
9	Cash Working Capital Calculation	6	1/8 Calculation	O & M	2,249,378	2,249,378	-	-
10	Purchased Power & Gas Working Capital	7	Lead/Lag		3,593,542	3,593,542		
11	TOTAL WORKING CAPITAL REQUIREMENT	Sum L 6 to L 10			13,248,759	12,686,177	562,582	-
WORKING CAPITAL PROVIDED								
12	Customer Deposits	8	13-Month Avg	235	(1,554,864)	(1,082,784)	(472,080)	
13	Accrued Property Taxes	9	13-Month Avg	236.1	(3,829,227)	(3,031,968)	(797,259)	-
14	TOTAL WORKING CAPITAL PROVIDED	L 12 + L 13			(5,384,091)	(4,114,752)	(1,269,339)	-
15	NET WORKING CAPITAL REQUIREMENT	L 11 + L 14			\$ 7,864,668	\$ 8,571,425	\$ (706,757)	\$ -
16	WORKING CAPITAL TO RATE BASE	L 15				\$ 8,571,425	\$ (706,757)	\$ -
WORKING CAPITAL TO COST OF SERVICE								
17	Factor to Include in Service Study	"1" = Yes / "0" = No				1	0	0
18	Plant Allocation Factor	8 + L 9 + L 14 + L 15				\$ 2,400,619	\$ -	\$ -
19	Total O & M Allocation Factor	L 11 + L 12				2,249,378	-	-
20	Payroll Allocation Factor	L 10				40,890	-	-
21	Commodity Allocation Factor	L 1 to L 6				3,880,538	-	-
22	WORKING CAPITAL TO COST OF SERVICE	L 20 to L 23				\$ 8,571,425	\$ -	\$ -

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

FUEL STOCKS--ELECTRIC

Exhibit_TSM-8

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Bird City	Goodman Energy Center	Great Bend	Colby Gas Turbine	Total Fuel Stock Sum [1] to [4]
FUEL STOCKS--ELECTRIC--A/C 151						
1	August 2009	\$ 12,849	\$ 141,705	\$ 10,644	\$ 60,340	\$ 225,538
2	September	11,669	135,524	9,021	60,325	216,539
3	October	10,813	116,487	8,821	60,324	196,445
4	November	10,298	105,617	8,757	60,340	185,012
5	December	9,283	100,252	8,757	60,340	178,632
6	January 2010	17,021	100,252	9,622	66,305	193,200
7	February	15,501	86,530	9,622	66,305	177,958
8	March	14,347	80,584	9,622	66,305	170,858
9	April	13,198	144,671	9,622	66,305	233,796
10	May	12,055	286,912	9,549	66,305	374,821
11	June	11,088	326,645	7,918	66,305	411,956
12	July	10,847	285,053	5,787	66,305	367,992
13	August 2010	11,165	168,670	13,268	72,813	265,916
14	TOTAL	<u>\$ 160,134</u>	<u>\$ 2,078,902</u>	<u>\$ 121,010</u>	<u>\$ 838,617</u>	<u>\$ 3,198,663</u>
15	13-Month Average	<u>\$ 12,318</u>	<u>\$ 159,916</u>	<u>\$ 9,308</u>	<u>\$ 64,509</u>	<u>\$ 246,051</u>

MIDWEST ENERGY, INC
ELECTRIC DEP'T
TEST YEAR ENDED AUGUST 31, 2010

WHOLESALE FUELS

	[1]	[2]	[3]	[4]	[5]	
WHOLESALE GAS AND OIL						
Line #	Description	A/C 154.3 Wholesale Gas	A/C 154.4 Backhoe Diesel Fuel	A/C 154.5 Diesel Fuel	A/C 154.6 Wholesale Oil	Other
1	August 2009	\$ 13,964	\$ 51	\$ 13,283	\$ 2,907	\$ -
2	September	12,360	231	15,892	2,676	
3	October	14,008	31	19,123	2,184	
4	November	13,005	(57)	24,040	1,813	
5	December	14,994	290	25,888	1,478	
6	January 2010	16,373	208	29,602	1,314	
7	February	12,014	(84)	18,527	865	
8	March	27,711	561	5,673	3,188	
9	April	17,428	310	24,953	3,089	
10	May	18,335	246	28,824	2,743	
11	June	18,448	83	29,660	2,514	
12	July	20,553	20	32,440	2,176	
13	August 2010	17,380	-	20,867	-	
14	TOTAL	<u>\$ 216,573</u>	<u>\$ 1,910</u>	<u>\$ 288,772</u>	<u>\$ 26,947</u>	<u># \$ -</u>
15	13-Month Average	<u>\$ 16,659</u>	147	<u>22,213</u>	<u>\$ 2,073</u>	
16	Combine					
17						

SOURCE:

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

MATERIALS & SUPPLIES

Line #	Description	[1]	[2]	[3]	[4]
		MATERIALS AND SUPPLIES—A/C 154.1			
		ELECTRIC	GAS	OTHER	TOTAL Sum [1] to [3]
1	August 2009	\$ 7,985,136	\$ 531,005	\$ -	\$ 8,516,141
2	September	7,489,573	538,543		8,028,116
3	October	7,396,205	511,147		7,907,352
4	November	7,004,387	500,641		7,505,028
5	December	6,740,534	478,350		7,218,884
6	January 2010	6,557,882	476,325		7,034,207
7	February	6,439,720	470,458		6,910,178
8	March	6,388,589	458,103		6,846,692
9	April	5,750,338	453,705		6,204,043
10	May	5,684,995	467,826		6,152,821
11	June	5,293,416	455,271		5,748,687
12	July	5,199,261	453,682		5,652,943
13	August 2010	5,166,031	479,663		5,645,694
14	TOTAL	<u>\$ 83,096,067</u>	<u>\$ 6,274,719</u>	<u>\$ -</u>	<u>\$ 89,370,786</u>
15	13-Month Average	<u>\$ 6,392,005</u>	<u>\$ 482,671</u>	<u>\$ -</u>	<u>\$ 6,874,676</u>
		To Sch. 1	To Sch. 1	To Sch. 1	

SOURCE:

MIDWEST ENERGY, INC
ELECTRIC DEP'T
TEST YEAR ENDED AUGUST 31, 2010

PREPAID INSURANCE

Line #	Description	[1]	[2]	[3]	[4]
		PREPAID INSURANCE — A/C 165.1			
		GENERAL INSURANCE		WORKERS' COMPENSATION	
		Percent	Amount	Percent	Amount
1	August 2009		\$ 256,044		\$ (5,869)
2	September		195,032		(20,630)
3	October		134,019		(35,698)
4	November		219,541		(50,767)
5	December		158,529		166,990
6	January 2010		97,836		152,426
7	February		183,336		136,123
8	March		122,642		137,176
9	April		61,248		121,093
10	May		147,926		104,563
11	June		261,023		88,751
12	July		196,993		40,144
13	August 2010		280,713		23,075
14	TOTAL		<u>\$ 2,314,882</u>		<u>\$ 857,377</u>
15	13-Month Average		\$ 178,068		\$ 65,952
	<u>ALLOCATION FACTORS</u>				
16	Electric	69.28%	\$ 123,366	62.00%	\$ 40,890
17	Gas	30.72%	54,702	38.00%	25,062
18	Other	0.00%	-	0.00%	-
19	Total Allocated	<u>100.00%</u>	<u>\$ 178,068</u>	<u>100.00%</u>	<u>\$ 65,952</u>

MIDWEST ENERGY, INC
 ELECTRIC DEPT
 TEST YEAR ENDED AUGUST 31, 2010

PREPAID INSURANCE

Line #	Description	[1]	[2]	[3]
		PREPAID INSURANCE — A/C 165.1		
		ELECTRIC	GAS	TOTAL
<u>WORKERS COMP</u>				
1	Payroll Distribution (Sch. 9-13)	62%	38%	100.00%
 <u>GENERAL</u>				
1	All Risk Blanket	\$ 168,735	\$ 29,175	
2	DOM	21,037	18,018	
3	Vehicles	95,574	59,644	
4	Bodily Injury	26,735	16,154	
5	Property Damage	62,382	37,694	
6	Excess Liability	33,162	20,038	
7	Sub-Total General	\$ 407,625	\$ 180,723	\$ 588,348
8	Percent Allocation	69.28%	30.72%	

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

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CASH WORKING CAPITAL

Exhibit_TSM-10

Line #	Description	[1] Reference	[2] Recorded Balance (Sch. 9-1)	[3] Pro Forma Balance (Sch. 9-1)	[4] Adjustment and Elimination	[5] Adjusted Total Sum [2] to [4]
1	Power production expense		\$ 4,044,896	\$ 4,075,745	\$ (2,265,915) [a]	\$ 1,809,830
2	Cost of purchased power		64,895,030	76,112,170	(76,112,170) [b]	-
3	Transmission expense		1,782,106	1,815,648		1,815,648
4	Distribution expense		5,782,202	5,952,098		5,952,098
5	Customer accounts expense		2,542,391	2,618,262		2,618,262
6	Customer services expense		638,647	657,849		657,849
7	Sales expense		107,648	108,987		108,987
8	Administrative and general		4,867,404	5,032,352		5,032,352
9	Depreciation		12,512,577	13,579,160	(13,579,160)	-
10	Taxes—Other than income		4,678,437	4,678,437	(4,678,437) [c]	-
11	Other		(530,403)	-		-
12	TOTAL		<u>\$ 101,320,935</u>	<u>\$ 114,630,709</u>	<u>\$ (96,635,682)</u>	<u>\$ 17,995,027</u>
13	Cash working capital factor	1/8th Formula				<u>12.50%</u>
14	Cash working capital					<u>\$ 2,249,378</u>

SOURCE:

- [a] Fuel included in lead/tag (Sch 6-7)
- [b] Purchased Commodity Account # 555
- [c] Property tax (Section 11, Schedule 1)

PURCHASED POWER AND PRODUCTION FUEL WORKING CAPITAL

MIDWEST ENERGY LEAD LAG STUDY

Revenue and Commodity Expense Lag

Line #	Billing Cycle A	Meter Read Date		Read Days D=C-B	Average Read Days E=1/2D	Midpoint F=365/12/2	Weighted Midpoint of Service Period G=E+F	Bill Date H	Bill Calc Lag I=H-C	Collection or Payment Lag J	Total Lag Days K=G+I+J	Electric Revenue L	Weighted Lag Days M
		Start B	End C										
Revenue Lag													
1	1	24	4	10	5	15.2	20.2	9.3	5.3	24.1	49.6	\$ 10,546,196	5.12
2	2	25	8	13	6.5	15.2	21.7	16.8	8.8	24.1	54.6	17,459,388	9.32
3	3	5	17	12	6	15.2	21.2	23.0	6.0	24.1	51.3	12,280,257	6.18
4	4	31	25	24	12	15.2	27.2	28.0	3.0	24.1	54.3	33,382,434	17.73
5	5	21	3	12	6	15.2	21.2	5.6	2.6	24.1	47.9	9,362,731	4.39
6	6	26	8	12	6	15.2	21.2	9.5	1.5	24.1	48.8	6,674,652	3.05
7	7	30	16	16	8	15.2	23.2	17.0	1.0	24.1	48.3	4,340,640	2.05
8	8	5	20	15	7.5	15.2	22.7	23.3	3.3	24.1	50.1	2,688,239	1.32
9	9	11	25	14	7	15.2	22.2	28.4	3.4	24.1	49.7	5,502,892	2.67
10												<u>\$102,237,438</u>	51.8
Supplier Lag													
11	<u>Purchased Power:</u>												
12	Westar					15.2	15.2			19.7	34.9	\$ 56,186,443	30.9
13	Sunflower Electric					15.2	15.2			25.7	40.9	583,027	0.4
14	Southwest Power Pool					15.2	15.2			24.0	39.2	866,877	0.5
15	Aquila					15.2	15.2			20.3	35.5	1,521,992	0.9
16	OPPD					15.2	15.2			20.1	35.3	1,523,126	0.8
17	U.S. Dept. of Energy (WAPA)					15.2	15.2			22.3	37.5	176,797	0.1
18	Kansas City Power & Light					15.2	15.2			20.6	35.8	2,424,463	1.4
19	Tenaska					15.2	15.2			24.5	39.7	89,030	0.1
20	Kansas Municipal Energy					15.2	15.2			25.0	40.2	106,681	0.1
21	City of Oakley					15.2	15.2			24.6	39.8	47,597	0.0
22	City of Sterling					15.2	15.2			30.0	45.2	182,700	0.1
22	Other					15.2	15.2			9.3	24.5	(248,445)	-0.1
												<u>\$ 63,460,287</u>	35.1
23	<u>GMEC Purchased Gas:</u>												
	Southern Star					15.2	15.2			17.3	32.5	\$ 859,881	32.5
24	Revenue Lag						Purchased Power 51.8						Production Fuel 51.8
25	Supplier Lag						35.1						32.5
26	Net Lag (Lead)						<u>16.7</u>						<u>19.3</u>
27	% of 365 Days						4.56%						5.30%
28	Purchased Commodity						76,112,170 (Sched. 9-1)						2,265,915 (Sched. 8-5)
29	Purchased Commodity Working Capital						3,473,438						120,104
30	Total Purchased Commodity Working Capital						3,593,542						

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

PURCHASED POWER WORKING CAPITAL

MIDWEST ENERGY LEAD LAG STUDY

COLLECTION LAG CALCULATION

Line No.	Description	[1] Reference Or Factor	Electric AR Balance	Electric Revenue
1	August, 2009		\$ 9,303,970	
2	September		8,144,320	10,579,577
3	October		6,132,743	8,446,677
4	November		6,314,770	8,456,378
5	December		6,734,471	11,746,341
6	January, 2010		8,142,853	10,425,506
7	February		8,131,740	9,226,819
8	March		7,357,660	9,145,746
9	April		7,009,023	8,920,331
10	May		7,651,501	9,106,647
11	June		7,676,758	9,375,580
12	July		10,733,609	12,904,053
13	August		13,925,535	16,733,166
14	Average A/R Balance		\$ 8,250,689	125,066,819
15	Total Revenue			
16	A/R Turnover (L16/L15)	(L16/L15)	15.16	
17	Days of Receivables	365/L17	24.08	

MIDWEST ENERGY, INC
ELECTRIC DEPT
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PURCHASED POWER WORKING CAPITAL

MIDWEST ENERGY LEAD LAG STUDY

COLLECTION OR PAYMENT LAG

Line #		JULY '06	AUG '06	SEPT '06	OCT '06	NOV '06	DEC '06	JAN '07
1	Westar	\$ 5,541,138	\$ 7,768,522	\$ 7,080,339	\$ 3,924,277	\$ 4,313,614	\$ 4,248,336	\$ 3,893,113
2	Payment Clearing Date	20	21	21	16	17	18	22
3	Sunflower Electric	72,615	33,240	29,384	70,654	51,104	78,549	51,954
4	Payment Clearing Date	25	30	27	25	24	26	26
5	Southwest Power Pool	27,935	27,935	27,935	27,935	27,935	27,935	27,935
6	Payment Clearing Date	25	25	25	25	25	25	25
7	Aquila	108,190	415,254	279,525	26,179	125,965	13,035	36,405
8	Payment Clearing Date	20	21	20	20	20	20	22
9	OPPD	297,809	170,762	252,389	191,388	54,630	1,140	96,605
10	Payment Clearing Date	20	21	20	20	20	20	19
11	US Dept of Energy (WAPA)	16,525	18,670	16,525	14,233	12,948	12,948	13,542
12	Payment Clearing Date (ck)	24	21	18	23	20	26	22
13	Kansas City Power and Light	130,055	393,054	164,150	88,249	244,355	30,435	94,975
14	Payment Clearing Date	25	21	21	20	20	20	19
15	Tenaska Power	2,475	30,450	-	-	9,600	-	-
16	Payment Clearing Date	25	25	-	-	27	-	-
17	Kansas Municipal Energy	-	-	-	-	-	14,642	-
18	Payment Clearing Date	-	-	-	-	-	25	-
19	City of Oakley	-	-	-	-	-	-	-
20	Payment Clearing Date	-	-	-	-	-	-	-
21	City of Sterling	65,250	-	-	-	13,050	-	-
22	Payment Clearing Date	31	-	-	-	25	-	-
23	Other-WAPA Pwr Delivered	(25,132)	(31,415)	(25,132)	(18,421)	(18,363)	(18,363)	(20,473)
24	Payment Clearing Date	24	1	11	11	8	11	8
25	Total	\$ 6,236,859	\$ 8,826,471	\$ 7,825,114	\$ 4,324,494	\$ 4,834,837	\$ 4,408,656	\$ 4,194,055
		<u>FEB '07</u>	<u>MAR '07</u>	<u>APR '07</u>	<u>MAY '07</u>	<u>JUN '07</u>	<u>TOTAL</u>	
26	Westar	\$ 3,658,594	\$ 4,050,747	\$ 3,638,738	\$ 3,672,746	\$ 4,396,280	\$ 56,186,443	
27	Payment Clearing Date	20	23	19	21	18	19.67	
28	Sunflower Electric	54,014	-	62,303	48,119	31,089	583,027	
29	Payment Clearing Date	20	-	25	29	26	25.73	
30	Southwest Power Pool	33,172	284,659	63,272	227,056	63,175	866,877	
31	Payment Clearing Date	25	20	25	18	25	24.00	
32	Aquila	18,850	8,415	173,215	113,560	203,400	1,521,992	
33	Payment Clearing Date	20	20	20	21	20	20.33	
34	OPPD	180,480	102,576	86,261	11,317	77,769	1,523,126	
35	Payment Clearing Date	20	20	20	21	20	20.08	
36	US Dept of Energy (WAPA)	13,985	12,508	13,013	15,771	16,128	176,797	
37	Payment Clearing Date (ck)	26	26	23	21	18	22.33	
38	Kansas City Power and Light	199,360	100,070	104,920	329,060	545,780	2,424,463	
39	Payment Clearing Date	20	20	20	21	20	20.58	
40	Tenaska Power	-	-	2,040	36,675	7,790	89,030.00	
41	Payment Clearing Date	-	-	25	25	20	24.50	
42	Kansas Municipal Energy	30,159	27,215	803	16,274	17,588	106,681.06	
43	Payment Clearing Date	25	25	25	25	25	25.00	
44	City of Oakley	25,247	7,500	4,950	4,950	4,950	47,596.56	
45	Payment Clearing Date	21	26	30	21	25	24.60	
46	City of Sterling	52,200	-	-	-	52,200	182,700.00	
47	Payment Clearing Date	35	-	-	-	29	30.00	
48	Other-WAPA Pwr Delv'd - XCEL	(19,558)	(15,658)	(16,952)	(16,985)	(21,991)	(248,445.20)	
49	Payment Clearing Date	1	13	18	2	4	9.33	
50	Total	\$4,246,502.66	\$4,578,031.51	\$4,132,564.06	\$4,458,543.52	\$5,394,158.20	\$63,480,287.20	
		<u>JULY '06</u>	<u>AUG '06</u>	<u>SEPT '06</u>	<u>OCT '06</u>	<u>NOV '06</u>	<u>DEC '06</u>	<u>JAN '07</u>
51	Southern Star	\$ 62,321.04	\$ 63,212.75	\$ 64,605.83	\$ 126,318.21	\$ 68,900.26	\$ 69,408.48	\$ 70,845.50
52	Payment Clearing Date	20	17	18	16	17	18	18
		<u>FEB '07</u>	<u>MAR '07</u>	<u>APR '07</u>	<u>MAY '07</u>	<u>JUN '07</u>	<u>TOTAL</u>	
53	Southern Star	\$ 70,120.34	\$ 62,557.68	\$ 68,114.38	\$ 65,778.47	\$ 67,698.28	859,881.22	
54	Payment Clearing Date	16	16	16	17	18	17.25	

MIDWEST ENERGY, INC
 ELECTRIC DEPT
 TEST YEAR ENDED AUGUST 31, 2010

CUSTOMER DEPOSITS

Line #	Description	[1]	[2]	[3]
		CUSTOMER DEPOSITS—A/C 235		
		ELECTRIC	GAS	TOTAL [1]+[2]
1	August 2009	\$ 1,032,449	\$ 478,583	\$ 1,511,032
2	September	1,051,049	481,163	1,532,212
3	October	1,056,529	483,772	1,540,301
4	November	1,078,482	479,545	1,558,027
5	December	1,083,116	481,585	1,564,701
6	January 2010	1,083,212	479,601	1,562,813
7	February	1,087,070	480,148	1,567,218
8	March	1,111,040	476,545	1,587,585
9	April	1,107,546	456,489	1,574,035
10	May	1,093,388	481,709	1,555,095
11	June	1,086,824	456,322	1,543,146
12	July	1,095,060	453,843	1,548,903
13	August 2010	1,110,428	457,740	1,568,168
14	TOTAL	<u>\$ 14,076,191</u>	<u>\$ 6,137,045</u>	<u>\$ 20,213,236</u>
15	13-Month Average	<u>\$ 1,082,784</u>	<u>\$ 472,080</u>	<u>\$ 1,554,864</u>

SOURCE: General Ledger

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

ACCRUED PROPERTY TAXES

Line #	Description	[1] A/C 236.1 Accrued Property Taxes	[2] Electric	[3] Gas	[4] Other	[5] TOTAL Sum [2] to [4]
1	August 2009	\$ 3,989,227				
2	September	4,487,987				
3	October	4,986,748				
4	November	5,130,627				
5	December	2,622,670				
6	January 2010	3,197,535				
7	February	3,772,400				
8	March	4,347,265				
9	April	2,299,369				
10	May	2,874,234				
11	June	3,449,099				
12	July	4,023,964				
13	August 2010	4,598,829				
14	TOTAL	<u>\$ 49,779,952</u>				
15	13-Month Average	<u>\$ 3,829,227</u>				
16	Property Tax Expense		\$ 4,678,437	\$ 1,230,199	\$ -	\$ 5,908,636
17	Allocation Factors		<u>79.18%</u>	<u>20.82%</u>	<u>0.00%</u>	<u>100.00%</u>
18	Distribution of Accrued Property Taxes		<u>\$ 3,031,968</u>	<u>\$ 797,259</u>	<u>\$ -</u>	<u>3,829,227</u>
19	TOTAL					<u>\$ 3,829,227</u>

SOURCE:
[a] General Ledger

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

CAPITAL STRUCTURE AND COST OF CAPITAL

Line #	Description	[1] Reference	[2] Balance 12/31/2009	[3] Balance 8/31/2010	[4] Adjustments	[5] Adjusted	[6] Percent	[7] Cost Rate	[8] Weighted Cost
<u>EQUITY</u>									
1	Patronage Capital	201	\$ 104,377,230	\$ 112,065,147	\$ -	\$ 112,065,147	30.27%		
2	Other Equities	217	7,502,300	8,043,669		8,043,669	2.17%		
3	Margins		10,126,605	8,657,047		8,657,047	2.34%		
4	Total Equity		<u>122,006,135</u>	<u>128,765,863</u>	<u>-</u>	<u>128,765,863</u>	<u>34.78%</u>	<u>10.1491%</u>	<u>3.52990%</u>
<u>LONG-TERM DEBT</u>									
5	NRUCFC	Sch. 7-3	92,008,468	78,484,370		78,484,370	21.20%	5.8636%	
6	CoBank	Sch. 7-3	131,376,136	159,811,770		159,811,770	43.17%	4.9094%	
7	Other	Sch. 7-3	2,263,498	3,128,651		3,128,651	0.85%	0.3182%	
8	Total Long Term Debt		<u>225,648,042</u>	<u>241,424,790</u>	<u>-</u>	<u>241,424,790</u>	<u>85.22%</u>	<u>5.1601%</u>	<u>3.36540%</u>
9	TOTAL CAPITAL		<u>\$ 347,654,177</u>	<u>\$ 370,190,653</u>	<u>\$ -</u>	<u>\$ 370,190,653</u>	<u>100.00%</u>		<u>6.89530%</u>

Pro Forma Adjustment A: Add projected additional CoBank debt (see Schedule 7-3)

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

EQUITY RETURN REQUIREMENT

Line #	Description	[1] Reference	[2] Amount	[3] Amount	[4] Amount	[5] Total
1	Growth Rate	g	5.10%			
2	Current Equity Level	weA	34.78%			
3	Target Equity Level	We	35.00%			
4	Time to reachy Target Equity %	t	12			
5	Capital Credits Rotation	n	20			
6	$Ke = g + (1/n) + \{ (1+g) * [(We/weA)^{(1/t)} - 1] \}$					
7	g	Line 1	0.0510			
8	+ 1/n	Line 5 +	0.0500			
9	Sub-total	Line 7 + Line 8				0.1010
10	1+g	Line 1	1.0510		1.0510	
11	We/weA	Line 3 / Line 2	1.0063			
12	1/t	Line 4 ^	0.0833			
13	Sub-total	Line 11 ^ Line 12		1.0005		
14	-1			(1.0000)		
15		Line 13 + Line 14			0.0005	
16		Line 10 * Line 15 *				0.0005
17		Line 9+ Line 16				10.1491%

	NET PLANT		After GMEC	ANNUAL GROWTH
	Before Acq	After Acq		
18	2014 (Projected)		372,562,129	5.20%
19	2013 (Projected)		354,141,819	6.83%
20	2012 (Projected)		331,201,522	2.91%
21	2011 (Projected)		321,833,081	5.76%
22	2010 (Projected)		304,306,457	4.70%
23	2009 (Actual)		290,683,429	5.95%
24	2008 (Actual)		274,329,602	6.53%
25	2007 (Actual)		224,412,974	9.57%
26	2006 (Actual)		175,041,928	5.41%
27	2005 (Actual)		164,253,068	2.26%
28	2004 (Actual)		160,618,996	0.95%
29	2003 (Actual)	126,022,555	159,101,005	2.97%
30	2002 (Actual)	122,389,599		2.61%
31	2001 (Actual)	119,273,798		1.41%
32	2000 (Actual)	117,620,137		
33	Projected Growth Rate 2010 - 2014			5.10%
34	Average Growth Rate 2005 - 2009			6.35%
35	Average Growth Rate 2000 - 2009			4.41%

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

DETAIL OF LONG-TERM DEBT OBLIGATIONS

Line #	Description	[1] Reference	[2] Stated Interest Rate	[3] Net Interest Rate	[4] Balance 8/31/2010	[5] Annualized Interest Expense	[6] Weighted Cost
<u>LONG-TERM DEBT</u>							
1	NRUCFC		6.150%	5.924%	\$ 738,963	\$ 43,776	5.924%
2	NRUCFC		6.100%	5.874%	9,143,902	537,113	5.874%
3	NRUCFC		7.050%	6.824%	3,400,000	232,016	6.824%
4	NRUCFC		7.100%	6.874%	4,331,000	297,713	6.874%
5	NRUCFC		6.050%	5.824%	15,511,595	903,395	5.824%
6	NRUCFC		6.850%	6.624%	1,122,449	74,351	6.624%
7	NRUCFC		6.900%	6.674%	8,979,592	599,298	6.674%
8	NRUCFC		7.000%	6.774%	6,152,929	416,799	6.774%
9	NRUCFC		6.750%	6.524%	9,680,491	631,555	6.524%
10	NRUCFC		5.600%	5.374%	9,684,908	520,467	5.374%
11	NRUCFC		5.950%	5.724%	9,738,542	557,434	5.724%
12	Total NRUCFC	224-12			78,484,370	4,813,918	6.134%
13	Patronage Received By NRUCFC		-0.270%	-0.270%		(211,908)	-0.270%
14	Net NRUCFC				78,484,370	4,602,010	5.864%
15	CoBank		4.850%	4.850%	6,526,752	316,547	4.850%
16	CoBank		6.375%	6.375%	10,542,373	672,076	6.375%
17	CoBank		6.325%	6.325%	9,872,088	624,410	6.325%
18	CoBank		5.905%	5.905%	14,770,117	872,175	5.905%
19	CoBank		6.170%	6.170%	9,652,471	595,557	6.170%
20	CoBank		6.000%	6.000%	9,641,905	578,514	6.000%
21	CoBank		5.510%	5.510%	9,667,179	532,662	5.510%
22	CoBank		6.180%	6.180%	9,720,588	600,732	6.180%
23	CoBank		5.900%	5.900%	9,743,159	574,846	5.900%
24	CoBank		5.910%	5.910%	9,784,917	578,289	5.910%
25	CoBank		3.741%	3.741%	10,000,000	374,100	3.741%
26	CoBank		5.850%	5.850%	9,880,219	578,578	5.850%
27	CoBank		5.906%	5.906%	10,000,000	590,600	5.906%
28	CoBank		3.561%	3.561%	10,000,000	356,100	3.561%
29	CoBank		5.108%	5.108%	10,000,000	510,800	5.108%
24	CoBank		4.967%	4.967%	10,000,000	496,700	4.967%
25	Total CoBank				159,811,770	8,852,687	5.539%
26	Patronage Received By CoBank		-0.630%	-0.630%		(1,006,814)	-0.630%
27	Net CoBank				159,811,770	7,845,873	4.909%
28	USDA (REDL&G)		0.500%	0.500%	1,991,140	9,956	0.500%
29	USDA (REDL&G)		0.000%	0.000%	471,156	-	0.000%
30	KHRC (How\$mart)		0.000%	0.000%	416,355	-	0.000%
	KCC (How\$mart)		0.000%	0.000%	250,000	-	0.000%
	Total Other Debt				3,128,651	9,956	0.318%
31	TOTAL LONG-TERM DEBT				\$ 241,424,790	\$ 12,457,839	5.1601%

MIDWEST ENERGY, INC
ELECTRIC DEP'T
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TIER AND DSC COVERAGE REQUIREMENTS

Line #	Description	[1] Reference	[2] Actual As Adjusted	[3] Minimum Requirements	[4] Requested Coverage
1	Times Interest Earned Ratio ("TIER")	$\frac{A + B}{B}$			
2	A = Margins	Sch. 9-1	\$ 7,572,217	\$ (174,775) [a]	\$ 10,983,241
3	B = Interest Expense		<u>12,375,574</u>	<u>12,375,574</u>	<u>12,375,574</u>
4	Total	Line 3 + Line 4	<u>\$ 19,947,792</u>	<u>\$ 12,200,799</u>	<u>\$ 23,358,815</u>
5	TIER--Calculation	Line 5 / Line 4	<u>1.61</u>	<u>0.99</u>	<u>1.89</u>
<u>DEBT SERVICE COVERAGE (DSC)</u>					
6	DSC =	$\frac{A + B + C}{D}$			
7	A = Margins	Sch. 9-1	\$ 7,572,217	\$ (174,775) [a]	\$ 10,983,241
8	B = Interest Expense	Sch. 7-5	12,375,574	12,375,574	12,375,574
9	C = Depreciation and	Sec 10, Sch 1, P 2	13,579,160	13,579,160	13,579,160
10	Amortization				
11	Total	Line 3 + Line 4	<u>\$ 33,526,952</u>	<u>\$ 25,779,960</u>	<u>\$ 36,937,976</u>
12	D = Required Principal and Interest Expense	Sec 7, Sch 5, L 12	<u>\$ 19,096,266</u>	<u>\$ 19,096,266</u>	<u>\$ 19,096,266</u>
13	DSC--Calculation	Line 11 / Line 12	<u>1.76</u>	<u>1.35</u>	<u>1.93</u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

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PRO FORMA INTEREST AND DEBT SERVICE REQUIREMENTS

Line #	Description	[1] Reference	[2] Electric	[3] Gas	[4] Other	[5] Total
<u>DEBT SERVICE COVERAGE</u>						
1	Annualized Interest on Adjusted LTD	Sec 7, Sch 7				\$ 14,598,102
2	Principal Payments (12 mos following test yr)	Sec 7, Sch 7				<u>7,927,660</u>
3	Pro Forma Interest and Debt Payments	L3 + L4				<u>\$ 22,525,762</u>
<u>PRO FORMA INTEREST ADJUSTMENT</u>						
4	Annualized Interest Expense	Line 1				\$ 14,598,102
5	Electric Portion	Schedule 12-1	84.78%			12,375,574
6	Recorded Interest Expense	Schedule 9-1				<u>10,745,348</u>
7	Interest Expense Adjustment	Line 4 - Line 5				<u>\$ 1,630,226</u>
<u>ALLOCATED DEBT SERVICE</u>						
8	Total annualized interest (cash)	L3 * L13	\$ 12,375,574	\$ 2,222,527	# \$ -	\$ 14,598,102
9	Principal Payments	L4 * L13	<u>6,720,692</u>	<u>1,206,968</u>	-	<u>7,927,660</u>
10	TOTAL	Line 7 + Line 8	<u>\$ 19,096,266</u>	<u>\$ 3,429,495</u>	<u>\$ -</u>	<u>\$ 22,525,762</u>
11	Allocation Factor For Interest & Principal (Gross Plant Allocation Factor)	Sec 12, Sch 1	<u>84.78%</u>	<u>15.22%</u>	<u>0.00%</u>	<u>100.00%</u>

**MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED DECEMBER 31, 2001**

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ELECTRIC HISTORICAL DEBT SERVICE COVERAGE

Line #	Description	2007	2008	2009	8/31/2010
1	Net Margins - Electric	\$ 6,450,869	\$ 7,089,550	\$ 8,162,788	# \$ 9,980,472
2	Depreciation - Electric	10,341,768	11,017,570	12,282,944	12,512,577
3	Interest Expense Allocated to Electric	4,454,699	7,549,559	10,169,209	10,745,348
4	Total (1+2+3)	<u>\$ 21,247,336</u>	<u>\$ 25,656,679</u>	<u>\$ 30,614,941</u>	<u>\$ 33,238,397</u>
5	DEBT SERVICE				
6	Interest Expense Allocated to Electric	4,454,699	7,549,559	10,169,209	10,745,348
7	RUS Discount Allocated to Electric	604,997	604,997	604,997	201,666
8	Interest Paid Allocated to Electric	<u>5,059,696</u>	<u>8,154,556</u>	<u>10,774,206</u>	<u>10,947,014</u>
9	Principal Paid	\$ 10,510,887	\$ 10,730,614	\$ 14,332,126	\$ 7,884,337
7	Electric	8,806,021	9,300,223	12,438,852	6,692,472
8	Gas	1,704,866	1,430,391	1,893,274	1,191,865
9	Other	-	-	-	-
10	Total (7+8+9)	<u>\$ 10,510,887</u>	<u>\$ 10,730,614</u>	<u>\$ 14,332,126</u>	<u>\$ 7,884,337</u>
11					
12	Total Debt Service - Electric	<u>\$ 13,865,717</u>	<u>\$ 17,454,779</u>	<u>\$ 23,213,058</u>	# <u>\$ 17,639,485</u>
13					
14	Total Debt Service Coverage	1.53	1.47	1.32	1.88

**MIDWEST ENERGY, INC
ELECTRIC DEP'T
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ANALYSIS OF LONG-TERM DEBT AND SERVICE PAYMENTS

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Rates	Debt Balance At 8/31/2010	Payments Scheduled for 12 Mos. Following Test Year (1) Principal Payments	Interest Payments	Total [3] + [4]
LONG TERM DEBT						
1	NRUCFC	5.924%	\$ 738,963	\$ 112,322	\$ 40,449	\$ 152,771
2	NRUCFC	5.874%	9,143,902	156,476	532,517	688,993
3	NRUCFC	6.824%	3,400,000	3,400,000	116,008	3,516,008
4	NRUCFC	6.874%	4,331,000	-	297,713	297,713
5	NRUCFC	5.824%	15,511,595	331,117	893,753	1,224,870
6	NRUCFC	6.624%	1,122,449	-	74,351	74,351
7	NRUCFC	6.674%	8,979,592	-	599,298	599,298
8	NRUCFC	6.774%	6,152,929	70,815	414,401	485,216
9	NRUCFC	6.524%	9,680,491	133,781	627,191	760,972
10	NRUCFC	5.374%	9,684,906	155,351	516,293	671,644
11	NRUCFC	5.724%	9,738,542	144,901	553,287	698,188
12	Total NRUCFC		<u>78,484,370</u>	<u>4,504,763</u>	<u>4,665,261</u>	<u>9,170,024</u>
13	CoBank	4.850%	6,526,752	417,775	306,416	724,191
14	CoBank	6.375%	10,542,373	204,424	665,560	869,984
15	CoBank	6.325%	9,872,088	561,321	606,658	1,167,979
16	CoBank	5.905%	14,770,117	99,253	869,245	968,498
17	CoBank	6.170%	9,652,471	143,787	591,122	734,909
18	CoBank	6.000%	9,641,905	147,641	574,085	721,726
19	CoBank	5.510%	9,667,179	148,313	528,576	676,889
20	CoBank	6.180%	9,720,588	139,227	596,430	735,657
21	CoBank	5.900%	9,743,159	142,342	570,647	712,989
22	CoBank	5.910%	9,784,917	134,561	574,312	708,893
23	CoBank	3.741%	10,000,000	2,662	374,050	376,712
24	CoBank	5.850%	9,890,219	95,312	575,790	671,102
25	CoBank	5.906%	10,000,000	425,185	578,044	1,003,229
26	CoBank	3.561%	10,000,000	2,662	356,053	358,715
27	CoBank	5.108%	10,000,000	146,769	507,052	653,821
28	CoBank	4.967%	10,000,000	114,974	493,845	608,819
29	Total CoBank		<u>159,811,770</u>	<u>2,926,228</u>	<u>8,767,885</u>	<u>11,694,113</u>
30	USDA, KHRC & KCC	0.318%	3,128,651	308,411	9,956	318,367
30	TOTAL TEST YEAR L-T DEBT		\$ 241,424,790	\$ 7,739,402	\$ 13,443,102	\$ 21,182,504
31	New CoBank Debt	5.775%	20,000,000	188,258	1,155,000	1,343,258
32	TOTAL L-T DEBT		<u>261,424,790</u>	<u>7,927,660</u>	<u>14,598,102</u>	<u>22,525,762</u>
ALLOCATION						
NRUCFC Allocation (Includes Discounts)						
31	Electric	84.78%	221,623,468	6,720,692	12,375,574	19,096,266
32	Gas	15.22%	39,801,322	1,206,968	2,222,527	3,429,495
33	Other	0.00%	-	-	-	-
34	Total	100.00%	<u>\$ 261,424,790</u>	<u>\$ 7,927,660</u>	<u>\$ 14,598,102</u>	<u>\$ 22,525,762</u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
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INVESTMENTS--NRUCFC & COBANK

Line #	Description	[1] Reference	[2] 6/30/2007 Amount	[3] Interest Rate	[4] Annual Income [2] * [3]	[5] Electric	[6] Gas
<u>PRO FORMA INTEREST INCOME</u>							
1	Investment in NRUCFC		\$ 1,514,272	0.00%	\$ -		
2	Investment in NRUCFC		2,400,000	3.00%	72,000		
3	Investment in NRUCFC		2,032,105	5.00%	101,605		
4	Investment in NRUCFC		1,000,000	7.50%	75,000		
5	Investment in NRUCFC		117,442	5.60%	6,577		
6	Patronage Capital Certificates - NRUCFC		2,809,930	0.00%	-		
7	Patronage Capital Certificates - CoBank		2,270,554	0.00%	-		
8	Total Pro Forma Calculation	Sum L 1 to L 4	<u>\$ 12,344,304</u>		<u>\$ 255,182</u>		
<u>ALLOCATION OF INTEREST INCOME</u>							
9	Allocation Factors (Plant Allocator)	Sec 12, Sch 1				84.78%	15.22%
10	Allocated Pro Forma Amount	Line 5 * Line 6			\$ 255,182	\$ 216,331	\$ 38,851
11	Recorded Interest Income-Capital Term Certificates For Test Year				272,660	220,664	51,996
12	Pro Forma Adjustment	Line 6 - Line 7			<u>\$ (17,478)</u>	<u>\$ (4,333)</u>	<u>\$ (13,145)</u>

MIDWEST ENERGY, INC
ELECTRIC DEP'T
TEST YEAR ENDED AUGUST 31, 2010

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BALANCE SHEETS—TOTAL COMPANY
2007 to 2010

Line #	Description	[1] 2007	[2] 2008	[3] 2009	[4] 8/31/2010
UTILITY PLANT					
1	Electric Plant	\$ 300,079,812	\$ 389,330,797	\$ 406,010,904	\$ 415,164,352
2	Gas Plant	57,780,103	59,616,473	61,656,485	62,864,869
3	Other Utility Plant	14,941,102	15,915,604	16,446,847	16,706,363
4	Total Plant In Service	<u>372,801,017</u>	<u>464,862,874</u>	<u>484,114,236</u>	<u>494,735,584</u>
5	Construction Work In Progress (107)(108.80)	50,880,896	14,482,979	20,734,413	22,237,720
6	Plant Acquisition Adjustment (114)	27,451,828	27,418,910	27,418,910	27,418,909
7	Total Utility Plant	<u>451,133,741</u>	<u>506,764,763</u>	<u>532,267,559</u>	<u>544,392,213</u>
8	Accumulated Provision for Depreciation	(185,860,699)	(191,528,575)	(199,970,865)	(203,384,621)
9	Net Utility Plant	<u>265,273,042</u>	<u>315,236,188</u>	<u>332,296,694</u>	<u>341,007,592</u>
OTHER PROPERTY INVESTMENTS					
10	Non-utility Property	-	-	-	-
11	Investments - Patronage Capital	3,603,498	4,231,628	4,974,734	4,936,680
12	Investments - Non-General Funds	6,183,145	6,099,692	7,277,550	7,317,758
13	Other Investments	1,713,876	1,853,898	3,153,139	3,767,709
14	Total Other Property and Investments	<u>11,500,519</u>	<u>12,185,218</u>	<u>15,405,423</u>	<u>16,022,147</u>
CURRENT AND ACCRUED ASSETS					
15	Cash (131)	77,177	245,770	450,984	1,289,861
16	Temporary Cash Investments	-	-	-	-
17	Notes Receivable	-	511,201	1,673,673	2,228,956
18	Accounts Receivable (Less provision for uncollectible accounts)	43,959,167	26,141,148	25,304,833	36,850,236
19	Receivables from Associated Companies	-	-	-	-
20	Materials and Supplies	8,149,769	11,446,251	8,616,423	6,835,016
21	Prepayments (165)	362,819	405,605	429,569	393,956
22	Working Funds and Other Assets	638,197	1,069,343	1,131,439	1,457,040
23	Total Current and Accrued Assets	<u>53,187,129</u>	<u>39,819,318</u>	<u>37,606,921</u>	<u>48,855,065</u>
DEFERRED DEBITS					
24	Miscellaneous Deferred Debit	2,024,412	4,606,194	3,660,747	3,727,797
25	Deferred Acquisition Costs	-	-	-	-
26	Clearing Accounts (184)	22,990	41,932	68,142	20,532
27	Unrecovered Purchased Gas Costs	281,680	303,818	482,147	615,651
28	Unamortized Loss on Reacquired Debt	-	-	-	-
29	Total Deferred Debits	<u>2,329,082</u>	<u>4,951,944</u>	<u>4,211,036</u>	<u>4,363,980</u>
30	TOTAL ASSETS AND OTHER DEBITS	<u><u>\$ 332,289,772</u></u>	<u><u>\$ 372,192,668</u></u>	<u><u>\$ 389,520,074</u></u>	<u><u>\$ 410,248,784</u></u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

BALANCE SHEETS—TOTAL COMPANY
2007 to 2010

Line #	Description	[1] 2007	[2] 2008	[3] 2009	[4] 2010
<u>PATRONAGE CAPITAL & MARGINS</u>					
31	Patronage Capital	\$ 91,110,393	\$ 96,939,362	\$ 104,377,230	\$ 112,065,147
32	Non-operating Funds	2,253,860	1,860,413	2,120,940	1,178,145
33	Operating Margins	7,023,894	7,915,725	8,005,665	7,478,902
33	Special Equity Items	-	-	-	-
34	Other Margins and Capital Items	5,157,649	6,954,222	7,502,300	8,043,669
35	Total Patronage Capital & Margins	<u>105,545,796</u>	<u>113,669,722</u>	<u>122,006,135</u>	<u>128,765,863</u>
<u>LONG TERM DEBT</u>					
36	Notes Payable - NRUCFC	84,354,604	94,375,199	84,502,098	70,978,059
37	Notes Payable - CoBank	73,426,827	111,419,070	129,276,970	157,712,604
38	Other Long-term Debt	-	939,497	2,263,498	2,876,064
39	Total Long-term Debt	<u>157,781,431</u>	<u>206,733,766</u>	<u>216,042,566</u>	<u>231,566,727</u>
<u>CURRENT & ACCRUED LIABILITIES</u>					
40	Notes Payable	22,300,000	11,400,000	15,100,000	15,600,000
41	Accounts Payable	26,355,479	19,221,658	16,822,112	12,728,061
42	Current Portion of Long Term Debt	10,515,518	11,774,850	9,605,476	9,605,476
43	Customer Deposits	904,712	1,306,407	1,564,701	1,568,168
44	Taxes Accrued	2,502,975	2,379,274	2,617,351	4,643,657
45	Interest Accrued	1,545,446	1,831,167	2,051,043	1,503,967
46	Taxes Collections Payable	458,453	385,586	468,295	1,074,805
47	Gas Line Surcharge	-	-	-	-
48	Miscellaneous Current & Accrued Liabilities	2,593,763	2,432,845	2,922,660	2,807,865
49	Total Current & Accrued Liabilities	<u>67,176,346</u>	<u>50,731,787</u>	<u>51,151,658</u>	<u>49,532,199</u>
<u>OTHER DEFERRED CREDITS</u>					
50	Customer Advances for Construction	306,994	292,925	314,054	378,327
51	REA Discounts on Buy-out	-	-	-	-
52	Unamortized Gain on Reacquired Debt	1,470,225	735,114	-	-
53	Other Deferred Credits	8,980	29,354	5,660	5,669
54	Total Other Deferred Credits	<u>1,786,199</u>	<u>1,057,393</u>	<u>319,714</u>	<u>383,996</u>
55	TOTAL LIABILITIES & OTHER CREDITS	<u>\$ 332,289,772</u>	<u>\$ 372,192,668</u>	<u>\$ 389,520,073</u>	<u>\$ 410,248,785</u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
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STATEMENT OF OPERATING MARGINS
2007 to 2010

	[1]	[2]	[3]	[4]
Line #	2007	2008	2009	2010
Description				
<u>PATRONAGE CAPITAL & MARGINS</u>				
1	\$ 97,926,625	\$ 105,545,796	\$ 113,669,722	\$ 122,006,135
2	7,023,894	7,915,725	8,005,665	7,478,902
3	2,253,660	1,660,413	2,120,940	1,178,145
4				
5	(1,658,583)	(1,652,212)	(1,790,192)	(1,897,319)
6	105,545,796	113,669,722	122,006,135	128,765,863
7				
Equity in Earnings for Year	\$ 105,545,796	\$ 113,669,722	\$ 122,006,135	\$ 128,765,863

**MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010**

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SCHEDULE 3
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**OPERATING INCOME
2007 to 2010**

Line #	Description	[1] 2007	[2] 2008	[3] 2009	[4] 8/31/2010
OPERATING REVENUES					
1	Residential	\$ 26,464,485	\$ 28,361,817	\$ 29,188,250	\$ 31,961,949
2	Commercial	49,537,917	53,760,180	54,018,422	57,589,837
3	Industrial	16,761,286	21,462,431	20,807,064	22,796,159
4	Public Street and Highway Lighting	1,376,675	1,444,943	1,334,384	1,376,221
5	Interdepartmental	19,503	21,999	27,509	28,825
6	Sales for Resale	6,410,533	8,157,279	6,095,270	6,424,645
7	Other	3,376,967	2,625,888	2,344,554	954,357
8	Total Operating Revenues	<u>103,947,366</u>	<u>115,834,537</u>	<u>113,815,453</u>	<u>121,131,993</u>
OPERATING EXPENSES					
Production Expenses:					
9	—Steam Power Generation	-	-	-	-
10	—Other Power Generation	152,255	3,661,146	4,763,555	4,044,896
11	—Purchase Power Expenses	64,727,865	68,786,160	58,938,779	64,895,030
12	—System Control and Load Dispatching	588,392	729,479	729,159	817,021
13	—Unbilled Purchased Power	791,428	(411,478)	469,764	(530,403)
14	Total Production Expense	<u>66,259,940</u>	<u>72,765,307</u>	<u>64,901,257</u>	<u>69,226,544</u>
Transmission Expenses:					
15	—Operations	624,227	698,659	915,326	864,525
16	—Maintenance	546,788	725,572	960,143	917,581
17	Total Transmission Expense	<u>1,171,015</u>	<u>1,424,231</u>	<u>1,875,469</u>	<u>1,782,106</u>
Distribution Expenses					
18	—Operations	2,111,604	2,616,007	2,358,576	2,502,805
19	—Maintenance	2,671,799	3,169,697	3,411,125	3,279,397
20	Total Distribution Expenses	<u>4,783,403</u>	<u>5,785,704</u>	<u>5,769,701</u>	<u>5,782,202</u>
21	Customer Accounts Expenses	2,212,671	2,533,378	2,438,495	2,542,391
22	Customer Service & Information Expense	601,924	592,276	554,570	638,647
23	Sales Expense	146,903	121,536	110,830	107,648
24	Administrative & General Expense	4,144,304	4,337,606	4,948,168	4,867,404
25	Total Operating Expenses	<u>79,320,160</u>	<u>87,560,038</u>	<u>80,598,490</u>	<u>84,946,942</u>
26	Depreciation & Amortization Expense	10,341,768	11,017,570	12,282,944	12,512,577
27	Taxes-Other Than Income	4,158,376	3,900,762	4,168,172	4,678,437
28	Donations	106,569	129,722	138,252	132,411
29	CTC Interest Income	(126,430)	(146,854)	(210,181)	(220,664)
30	Total Expenses	<u>93,800,443</u>	<u>102,461,238</u>	<u>96,978,677</u>	<u>102,049,703</u>
31	NET OPERATING INCOME (Line 8 - Line 28)	<u>\$ 10,146,923</u>	<u>\$ 13,373,299</u>	<u>\$ 16,836,776</u>	<u>\$ 19,082,290</u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

OPERATING REVENUES
2007 to 2010

Line #	Description	[1] Reference/ Account Number	[2] 2007	[3] 2008	[4] 2009	[5] 8/31/2010
SALES OF COMMODITY						
1	Residential Sales	440	\$ 26,464,485	\$ 28,351,817	\$ 29,188,250	\$ 31,951,949
2	Irrigation Sales	441	5,681,529	7,221,675	6,468,480	7,624,567
3	Commercial Sales	442.1	49,537,917	53,760,180	54,018,422	57,588,837
4	Industrial Sales	442.2	11,079,757	14,240,756	14,318,584	15,171,572
5	Public Street & Hwy Lighting	444.0	1,376,675	1,444,943	1,334,384	1,376,221
6	Sales for Resale	447.0	6,410,533	8,157,279	6,095,270	6,424,645
7	Interdepartmental Sales	448.0	18,503	21,899	27,509	26,825
8	Total Commodity Sales	Sum L 1 to L 7	<u>100,570,399</u>	<u>113,208,649</u>	<u>111,470,899</u>	<u>120,177,636</u>
OTHER OPERATING REVENUES						
9	Other Utility Revenues	456	26,571	25,358	24,930	23,446
10	Transmission Service Sales	456.20.1	926,140	713,412	529,698	461,454
11	XMSN Service Loss Comp Demand	456.20.2	54,233	21,339	4,030	4,157
12	XMSN Service Loss Comp Energy	456.20.3	30,547	11,449	1,483	1,843
13	XMSN Service Ancillary Sales	456.20.4	(46,118)	(56,999)	(46,562)	(42,341)
14	Transmission Sales - Muni Firm	456.20.5	86,727	91,879	85,001	85,746
15	Transmission Service - RTO	456.20.7	1,068,438	1,195,008	1,304,001	1,388,602
16	Other Electric Revenues		<u>2,149,538</u>	<u>2,001,446</u>	<u>1,902,581</u>	<u>1,922,707</u>
17	Unbilled Revenue	457	525,273	403,712	141,011	(1,641,662)
18	Forfeited Discounts	450	137,451	136,865	149,343	146,313
19	Miscellaneous Service Revenues	451	304,669	(150,945)	(73,662)	301,141
20	Rentals	454	260,016	234,810	225,301	225,258
21	Other Revenues		-	-	-	-
22	Other	418/426.1	-	-	-	-
23	Total Other Revenues	Sum L 9 to L 13	<u>1,227,429</u>	<u>624,442</u>	<u>441,973</u>	<u>(968,350)</u>
24	TOTAL REVENUES	L7 + L8 + L14	<u>\$ 103,947,366</u>	<u>\$ 115,834,537</u>	<u>\$ 113,815,453</u>	<u>\$ 121,131,993</u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

OPERATING EXPENSES
2007 to 2010

	[1]	[2]	[3]	[4]	[5]	
Line #	Account Number	Description	2007	2008	2009	8/31/2010
PRODUCTION EXPENSES						
Steam Power Generation-Operations						
1	500	---Operation and Supervision	\$ -	\$ -	\$ -	\$ -
2	505	---Electric Expenses	-	-	-	-
3	L 1 + L 2	Total Operations	-	-	-	-
4	513	Steam Power Generation-Maintenance	-	-	-	-
5	L 3 + L 4	Total Steam Power Generation	-	-	-	-
Other Power Generation						
6	546	---Operation Supervision and Engineering	230	90,521	185,953	173,722
7	547	---Fuel	6,329	2,694,049	2,941,027	2,265,915
8	548	---Generation Expense	81,804	183,867	240,677	137,909
9	549	---Miscellaneous Othe Power Generation	30,493	291,240	532,567	451,755
10	550	---Rents	-	-	-	-
11	Sum L 6 to L 10	Total Operations	118,856	3,259,671	3,900,224	3,029,301
Other Power Generation Maintenance						
12	551	---Maintenance Supervision and Engineering	8,966	15,571	103,443	135,381
13	552	---Maintenance of Structures	251	35,239	4,885	4,975
14	553	---Maintenance of Generating and Electric Plant	22,779	310,995	651,828	760,736
15	554	---Maintenacne of Misc. Other Power Plant	3,403	39,670	103,175	114,503
16	Sum L 12 to L 15	Total Mainenance	33,399	401,475	863,331	1,015,595
17	L 11 + L 16	Total Other Power Production Expenses	152,255	3,661,146	4,763,555	4,044,896
Other Power Supply Expenses						
18	555	---Purchase Power Expenses	63,767,286	70,794,479	57,938,721	65,344,931
19	556	---System Control and Load Dispatching	588,392	729,479	729,159	817,321
20	557	---ECA Over/Under Recovery	960,579	(2,008,319)	1,000,058	(449,901)
21	558	---Other Expenses	791,428	(411,478)	469,764	(530,403)
22	Sum L 18 to L 20	Total Power Supply	66,107,685	69,104,161	60,137,702	65,181,648
23	L 5 + L 17 + L 21	TOTAL POWER PRODUCTION EXPENSES	66,259,940	72,765,307	64,901,257	69,226,544
TRANSMISSION EXPENSES						
Operations:						
24	560	---Supervision and Engineering	72,904	57,906	170,374	223,895
25	561	---Load Dispatching	-	-	-	-
26	562	---Station Expenses	43,007	55,742	55,493	62,116
27	563	---Overhead Lines Expense	133,027	201,128	161,071	208,457
28	564	---Underground Lines Expenses	88	598	1,221	194
29	566	---Miscellaneous Transmission Expenses	142,304	147,140	271,270	182,879
30	567	---Rents	232,897	236,147	235,897	186,984
31	Sum L 23 of L 29	Total Operations	624,227	698,659	915,326	864,525

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

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SCHEDULE 5
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OPERATING EXPENSES
2007 to 2010

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]
			2007	2008	2009	8/31/2010	
Maintenance:							
32	—Supervision and Engineering	568	\$ 1,240	\$ 375	\$ 438	379	
33	—Structures and Improvements	569	48,465	27,963	33,549	31,032	
34	—Station Equipment	570	269,852	419,002	414,078	453,823	
35	—Overhead Lines	571	225,801	277,296	489,793	409,537	
36	—Underground Lines	573	3,430	938	22,287	22,610	
37	Total Maintenance	Sum L 31 to L 35	546,788	725,572	960,143	917,581	
38	TOTAL TRANSMISSION	L 30 + L 36	1,171,015	1,424,231	1,875,469	1,782,106	
DISTRIBUTION EXPENSE							
Operations:							
39	—Supervision and Engineering	580	217,397	229,376	237,260	221,794	
40	—Distribution Load Dispatching	581	34,888	32,075	35,234	34,696	
41	—Station Expenses	582	95,616	121,725	134,299	155,168	
42	—Overhead Line Expenses	583	(33,375)	55,102	60,572	162,749	
43	—Underground Line Expenses	584	300,352	381,484	335,419	362,691	
44	—Street Lighting and Signal System Expenses	585	92,909	118,774	138,480	135,678	
45	—Meter Expenses	586	64,485	145,902	154,793	199,344	
46	—Customer Installations Expenses	587	52,236	54,978	46,097	54,138	
47	—Miscellaneous Expenses	588	1,246,632	1,443,958	1,191,670	1,152,076	
48	—Rents	589	40,264	32,633	24,732	24,471	
49	Total Operations	Sum L 38 to L 47	2,111,604	2,616,007	2,358,576	2,502,805	
Maintenance:							
50	—Supervision and Engineering	590	130,129	109,414	134,033	132,035	
51	—Station Equipment	592	299,137	360,125	509,633	471,237	
52	—Overhead Lines	593	1,812,171	2,247,356	2,376,380	2,303,042	
53	—Underground Lines	594	141,055	88,059	93,168	91,137	
54	—Line Transformers	595	87,764	79,556	34,663	26,086	
55	—Street Lighting and Signal Systems	596	66,183	96,458	85,445	82,986	
56	—Meters	597	121,740	148,732	165,370	168,664	
57	—Miscellaneous Distribution Plant	598	13,614	19,937	12,435	4,208	
58	Total Maintenance Expenses	Sum L 49 to L 56	2,671,799	3,169,697	3,411,125	3,279,397	
59	TOTAL DISTRIBUTION EXPENSE	L 48 + L 57	4,783,403	5,785,704	5,769,701	5,782,202	
CUSTOMER ACCOUNTS EXPENSE							
60	Supervision	901	99,598	102,261	108,703	111,495	
61	Meter Reading	902	980,963	1,173,355	1,085,188	1,138,642	
62	Customer Records & Collection Expense	903	990,093	1,043,148	1,081,010	1,109,657	
63	Uncollectible Accounts	904	139,992	213,139	162,169	160,989	
64	Miscellaneous Customer Accounts Expense	905	2,025	1,475	1,405	1,408	
65	TOTAL CUSTOMER ACCOUNTS EXPENSE	Sum L 59 to L 63	2,212,671	2,533,378	2,438,495	2,542,391	

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

SECTION 8
SCHEDULE 5
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OPERATING EXPENSES
2007 to 2010

		[1]	[2]	[3]	[4]	[5]
Line #	Description	Account Number	2007	2008	2009	8/31/2010
<u>CUSTOMER SERVICE & INFORMATION</u>						
66	Supervision	907	\$ 30,615	\$ 35,199	\$ 41,346	40,840
67	Customer Assistance	908	503,683	494,199	448,358	493,269
68	Information & Instructions	909	67,420	62,806	64,866	53,980
69	Miscellaneous Customer Service & Information	910	206	70	-	50,576
70	TOTAL CUSTOMER SERVICE & INFO	Sum L 65 to L 68	<u>601,924</u>	<u>592,276</u>	<u>554,570</u>	<u>638,647</u>
<u>SALES EXPENSE</u>						
71	Supervision	911	-	-	-	-
72	Demonstration & Selling	912	146,903	121,536	110,830	107,648
73	Advertising Expense	913	-	-	-	-
74	TOTAL SALES EXPENSE	Sum L 70 to L 72	<u>146,903</u>	<u>121,536</u>	<u>110,830</u>	<u>107,648</u>
<u>ADMINISTRATIVE & GENERAL EXPENSE</u>						
Operations:						
75	--Administrative and General Salaries	920.0	1,646,982	1,497,091	1,874,840	1,815,249
76	--Office Supplies and Expense	921.0	610,414	632,736	612,424	576,310
77	--Outside Services Employed	923.0	175,344	261,526	224,014	164,402
78	--Property Insurance	924.0	130,064	136,835	191,850	306,844
79	--Injuries and Damages	925.0	87,855	97,604	96,165	103,712
80	--Employees Pensions & Benefits--Pensions	926.0	75,101	47,754	83,903	63,937
81	--Employees Pensions & Benefits--Benefits		-	-	-	-
82	--Employees Pensions & Benefits--Training		-	-	-	-
83	--Regulatory Commission Expense	928.0	201,026	290,937	373,676	331,720
84	--Duplicate Charges -- Credit Electric	929.0	(183,226)	(261,269)	(240,325)	(290,560)
85	--General Advertising Expense	930.1	56,707	29,541	28,534	63,002
86	--Miscellaneous General Expense	930.2	404,662	432,166	443,450	393,528
87	--Rents	931.0	18,421	20,600	19,315	18,907
88	Total Operating Administrative Expense	Sum L 53 to L 65	<u>3,223,350</u>	<u>3,185,521</u>	<u>3,707,846</u>	<u>3,547,051</u>
Maintenance:						
89	--Maintenance of General Plant	935.0	<u>920,954</u>	<u>1,152,085</u>	<u>1,240,322</u>	<u>1,320,353</u>
90	TOTAL ADMINISTRATIVE & GENERAL	L 66 + L 67	<u>4,144,304</u>	<u>4,337,606</u>	<u>4,948,168</u>	<u>4,867,404</u>
91	TOTAL OPERATIONS AND MAINTENANCE (L23 + L38 + L59 + L65 + L70 + L74 + L90)		<u>\$ 79,320,160</u>	<u>\$ 87,560,038</u>	<u>\$ 80,598,490</u>	<u>\$ 84,946,942</u>

**MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010**

SECTION 8
SCHEDULE 6
Page 1 of 1

**AVERAGE REVENUE / UNIT OF SALES
2007 to 2010**

		[1]	[2]	[3]	[4]	[5]
Line #	Description	Account Number	2007	2008	2009	8/31/2010
UNITS OF SALES (MWh)						
1	Residential Sales		313,329	298,972	299,864	317,803
2	Irrigation Sales		62,317	66,877	61,327	67,945
3	Commercial Sales		646,524	635,451	652,737	669,604
4	Industrial Sales		198,505	230,612	258,078	261,909
5	Public Street & Hwy Lighting		10,451	10,712	10,776	10,861
6	Other		-	-	-	-
7	Total Sales to Ultimate Customers	Sum L 1 to L 6	1,231,126	1,242,624	1,280,782	1,328,146
8	Sales for Resale		157,288	159,096	139,686	140,138
9	TOTAL UNIT SALES	L 7 + L 8	1,398,414	1,401,720	1,420,468	1,468,282
REVENUES						
10	Residential Sales		\$ 26,464,485	\$ 28,361,817	\$ 29,188,250	\$ 31,961,949
11	Irrigation Sales		5,681,529	7,221,675	6,488,480	7,624,587
12	Commercial Sales		49,537,917	53,760,180	54,018,422	57,589,837
13	Industrial Sales		11,079,757	14,240,756	14,318,584	15,171,572
14	Public Street & Hwy Lighting		1,376,675	1,444,943	1,334,384	1,376,221
15	Other		-	-	-	-
16	Total Sales to Ultimate Customers	Sum L 10 to L 15	94,140,363	105,029,371	105,348,120	113,724,166
17	Sales for Resale		6,410,533	8,157,279	6,095,270	6,424,645
18	TOTAL UNIT SALES	L 16 + L 17	\$ 100,550,896	\$ 113,186,650	\$ 111,443,390	\$ 120,148,811
AVERAGE REVENUE PER UNIT OF SALES						
19	Residential Sales	L 10 / L 1	\$ 84.46	\$ 94.86	\$ 97.34	\$ 100.57
20	Irrigation Sales	L 11 / L 2	91.17	107.98	105.80	112.22
21	Commercial Sales	L 12 / L 3	76.62	84.60	82.76	86.01
22	Industrial Sales	L 13 / L 4	55.82	61.75	55.91	57.93
23	Public Street & Hwy Lighting	L 14 / L 5	131.73	134.89	123.83	126.48
24	Other	L 15 / L 6	-	-	-	-
25	Total Sales to Ultimate Customers	L 16 / L 7	76.47	84.52	82.25	85.63
26	Sales for Resale	L 17 / L 8	38.32	51.27	43.64	45.85
27	TOTAL UNIT SALES	L 18 / L 9	\$ 71.90	\$ 80.75	\$ 78.46	\$ 81.83

**MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010**

SECTION 8
SCHEDULE 7
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**AVERAGE NUMBER OF CUSTOMERS
2007 to 2010**

			[1]	[2]	[3]	[4]	[5]
Line #	Description	Account Number	2007	2008	2009	8/31/2010	
NUMBER OF CUSTOMERS							
1	Residential Sales		29,812	29,768	29,784	29,813	
2	Irrigation Sales		2,524	2,601	2,620	2,630	
3	Commercial Sales		15,571	15,888	15,874	16,087	
4	Industrial Sales		29	32	33	33	
5	Public Street & Hwy Lighting		-	-	-	-	
6	Other		-	-	-	-	
7	Total Sales to Ultimate Customers	Sum L 1 to L 6	<u>47,936</u>	<u>48,089</u>	<u>48,311</u>	<u>48,563</u>	
8	Sales for Resale						
9	TOTAL UNIT SALES	L 7 + L 8	<u>47,936</u>	<u>48,089</u>	<u>48,311</u>	<u>48,563</u>	
REVENUES							
10	Residential Sales		\$ 26,464,485	\$ 28,361,817	\$ 29,188,250	\$ 31,961,949	
11	Irrigation Sales		5,681,529	7,221,675	6,488,480	7,624,587	
12	Commercial Sales		49,537,917	53,760,180	54,018,422	57,589,837	
13	Industrial Sales		11,079,757	14,240,756	14,318,584	15,171,572	
14	Public Street & Hwy Lighting		1,376,675	1,444,943	1,334,384	1,376,221	
15	Other		-	-	-	-	
16	Total Sales to Ultimate Customers	Sum L 10 to L 15	<u>94,140,363</u>	<u>105,029,371</u>	<u>105,348,120</u>	<u>113,724,166</u>	
17	Sales for Resale		6,410,533	8,157,279	6,095,270	6,424,645	
18	TOTAL UNIT SALES	L 16 + L 17	<u>\$ 100,550,896</u>	<u>\$ 113,186,650</u>	<u>\$ 111,443,390</u>	<u>\$ 120,148,811</u>	
AVERAGE REVENUE PER CUSTOMER							
19	Residential Sales	L 10 / L 1	\$ 887.71	\$ 952.76	\$ 980.00	\$ 1,072.08	
20	Irrigation Sales	L 11 / L 2	2,251.00	2,776.50	2,476.52	2,899.08	
21	Commercial Sales	L 12 / L 3	3,181.42	3,426.83	3,402.95	3,579.90	
22	Industrial Sales	L 13 / L 4	382,060.59	445,023.63	433,896.48	459,744.61	
23	Public Street & Hwy Lighting	L 14 / L 5	1,376,675.00	1,444,943.00	1,334,384.00	1,376,221.00	
24	Other	L 15 / L 6	-	-	-	-	
25	Total Sales to Ultimate Customers	L 16 / L 7	<u>1,963.88</u>	<u>2,184.06</u>	<u>2,180.62</u>	<u>2,341.79</u>	
26	Sales for Resale	L 17 / L 8	-	-	-	-	
27	TOTAL UNIT SALES	L 18 / L 9	<u>\$ 2,097.61</u>	<u>\$ 2,353.69</u>	<u>\$ 2,306.79</u>	<u>\$ 2,474.08</u>	

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

AVERAGE MAINT EXP / UNIT OF SALES
2007 to 2010

	[1]	[2]	[3]	[4]	[5]
Line #	Account Number	2007	2008	2009	8/31/2010
TOTAL UNIT SALES					
1	Sales in MWH	<u>1,398,414</u>	<u>1,401,720</u>	<u>1,420,468</u>	<u>1,468,282</u>
MAINTENANCE EXPENSES					
2	Production	\$ 33,399	\$ 401,475	\$ 863,331	\$ 1,015,595
3	Transmission	546,788	725,572	960,143	917,581
4	Distribution	2,671,799	3,169,697	3,411,125	3,279,397
5	General Plant	920,954	1,152,085	1,240,322	1,320,353
6	TOTAL MAINTENANCE EXPENSE	<u>\$ 4,172,940</u>	<u>\$ 5,448,829</u>	<u>\$ 6,474,921</u>	<u>\$ 6,532,926</u>
MAINTENANCE EXPENSES PER UNIT OF SALES					
7	Production	L 2 / L 1 \$ 0.0239	\$ 0.2864	\$ 0.6078	\$ 0.6917
8	Transmission	L 3 / L 1 0.3910	0.5176	0.6759	0.6249
9	Distribution	L 4 / L 1 1.9106	2.2613	2.4014	2.2335
10	General Plant	L 5 / L 1 0.6586	0.8219	0.8732	0.8993
11	TOTAL MAINTENANCE EXPENSE	<u>\$ 2.9841</u>	<u>\$ 3.8872</u>	<u>\$ 4.5583</u>	<u>\$ 4.4494</u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

SALARIES AND WAGES
2007 to 2010

	[1]	[2]	[3]	[4]	[5]	
Line #	Account Number	2007	2008	2009	8/31/2010	
OPERATIONS						
1	Production	\$ 325,252	\$ 364,123	\$ 353,511	\$ 386,493	
2	Transmission	117,647	144,555	227,324	239,308	
3	Distribution	640,641	983,306	1,014,973	1,086,874	
4	Customer Accounts	658,176	957,516	941,327	952,290	
5	Customer Service and Information Expense	251,324	252,649	240,515	241,011	
6	Sales Expense	35,164	21,910	16,048	16,810	
7	Administrative & General	1,029,380	1,156,645	1,208,491	1,261,710	
8	Total Operations	Sum L 1 to L 7	<u>3,457,584</u>	<u>3,880,704</u>	<u>4,002,189</u>	<u>4,184,495</u>
MAINTENANCE						
9	Production	\$ 13,995	\$ 342	\$ 817	\$ 706	
10	Transmission	130,479	176,664	190,726	181,689	
11	Distribution	916,081	1,104,154	1,084,392	1,045,553	
12	Administrative & General	234,087	256,207	270,973	282,585	
13	Total Maintenance	Sum L 9 to L 11	<u>1,284,642</u>	<u>1,537,367</u>	<u>1,546,908</u>	<u>1,510,533</u>
14	Total Direct Payroll	L 8 + L 12	\$ 4,742,226	\$ 5,418,071	\$ 5,549,097	\$ 5,695,028
15	CONSTRUCTION	\$ 3,295,322	\$ 3,402,968	\$ 3,040,631	\$ 2,842,348	
16	PLANT REMOVAL	247,516	280,911	331,712	318,655	
17	DEFERRED ACCOUNTS	-	-	-	-	
18	OTHER	-	-	-	-	
PAYROLL CHARGED TO CLEARING ACCOUNTS						
19	Operation & Maintenance	1,166,989	1,407,455	1,416,677	1,487,849	
20	Construction	771,278	903,724	749,764	742,575	
21	Plant Removal	65,313	74,903	82,210	83,250	
22	Other	-	-	-	-	
23	TOTAL ELECTRIC PAYROLL	Sum L 13 to L 21	\$ 10,288,644	\$ 11,488,032	\$ 11,170,091	\$ 11,169,704
OTHER UTILITY SERVICE						
24	Gas	5,940,144	6,465,543	6,583,373	6,761,886	
25	Propane/Other	20,693	12,854	10,617	11,320	
26	TOTAL PAYROLL	Sum L 22 to L 24	<u>\$ 16,249,481</u>	<u>\$ 17,966,429</u>	<u>\$ 17,764,081</u>	<u>\$ 17,942,910</u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

SECTION 9
SCHEDULE 1
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SUMMARY OF NET MARGINS AS RECORDED,
AS ADJUSTED AND REFLECTING PROPOSED INCREASE

Line #	Description	[1] As Recorded And Allocated	[2] As Adjusted And Allocated	[3] As Adjusted And Allocated With Proposed Increase
	OPERATING REVENUES			
1	Sales of Electricity	\$ 120,148,811	\$ 130,869,845	\$ 134,280,116
2	Interdepartmental	28,825	28,868	29,620
3	Other Utility Revenues	2,370,161	2,370,161	2,370,161
4	Unbilled Revenues	(1,641,062)	-	-
5	Other	225,258	332,993	332,993
6	Total operating revenues (L1 to L6)	<u>121,131,993</u>	<u>133,601,866</u>	<u>137,012,890</u>
	OPERATING EXPENSES			
7	Power Production Expense	4,044,896	4,075,745	4,075,745
8	Cost of Purchased Power	64,895,030	76,112,170	76,112,170
9	Other Production Expenses	817,021	817,021	817,021
10	Unbilled Purchased Power	(530,403)	-	-
11	Transmission	1,782,106	1,815,648	1,815,648
12	Distribution	5,782,202	5,952,098	5,952,098
13	Customer accounts	2,542,391	2,618,262	2,618,262
14	Customer service and information	638,647	657,849	657,849
15	Sales	107,648	108,987	108,987
16	Administrative and general	4,867,404	5,032,352	5,032,352
17	Depreciation & Amortization	12,512,577	13,579,160	13,579,160
18	Taxes other than income taxes	4,678,437	4,678,437	4,678,437
19	Donations	132,411	66,206	66,206
20	CTC Interest Income	(220,664)	(216,331)	(216,331)
21	Total operating expenses (L7 to L20)	<u>102,049,703</u>	<u>115,297,605</u>	<u>115,297,605</u>
22	Net operating margins (L6 - L 21)	19,082,290	18,304,262	21,715,285
23	Interest & Dividend Income	1,643,530	1,643,530	1,643,530
24	Interest Expense	(10,745,348)	(12,375,574)	(12,375,574)
25	Net margins (loss) (L22 to L24)	<u>\$ 9,980,472</u>	<u>\$ 7,572,217</u>	<u>\$ 10,983,241</u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010
STATEMENT OF NET MARGINS AS RECORDED,
AS ADJUSTED AND REFLECTING PROPOSED INCREASE

SECTION 9
SCHEDULE 2
Page 1 of 1

Line #	Description	[1] As Recorded And Allocated	[2] Adjustments Pg 1 Increase (Decrease)	[3] As Adjusted And Allocated	[4] Proposed Increase (See Note)	[5] As Adjusted And Allocated With Proposed Increase	
OPERATING REVENUES							
1	Residential Sales	440	\$ 31,961,950	\$ 3,467,690	\$ 35,429,640	\$ 923,243	\$ 36,352,883
2	Small Commercial & Industrial	442.1 / .2	32,820,482	3,727,296	36,547,778	952,380	37,500,158
3	Large Commercial & Industrial	442.1 / .2	11,914,007	5,100,296	17,014,303	443,367	17,457,670
4	Oil Field	442.1 / .2	24,769,355	2,829,196	27,598,551	719,177	28,317,728
5	Special Contract	442.1 / .2	3,257,565	497,901	3,755,466	97,862	3,853,328
6	Street Lighting	442.1 / .2	-	-	-	-	-
7	Irrigation Sales	441	7,624,587	1,469,790	9,094,377	236,986	9,331,363
8	Street Lighting--Leased	444	1,376,221	53,509	1,429,730	37,257	1,466,987
9	Wholesale	447	6,424,645	(6,424,645)	-	-	-
10	Interdepartmental	448	28,825	43	28,868	752	29,620
11	Forfeited Discount Revenue	450	146,313	-	146,313	-	146,313
12	Miscellaneous Service Revenue	451	301,141	-	301,141	-	301,141
13	Transmission Service & Demand	456	534,105	-	534,105	-	534,105
14	Transmission Service - RTO	456.20.7	1,388,602	-	1,388,602	-	1,388,602
15	Unbilled Revenue	457	(1,641,062)	1,641,062	-	-	-
16	Rent From Utility Property	454	225,258	107,735	332,993	-	332,993
17	Other		-	-	-	-	-
18	Total Operating Revenue (L1 to L17)	121,131,993	12,469,873	133,601,866	3,411,024	137,012,890	
OPERATING EXPENSES							
19	Power Production Expense		4,044,896	30,849	4,075,745		4,075,745
20	Cost of Purchased Power		64,895,030	11,217,140	76,112,170		76,112,170
21	Other Production Expenses		817,021	-	817,021		817,021
22	Unbilled Purchased Power		(530,403)	530,403	-		-
23	Transmission		1,782,106	33,542	1,815,648		1,815,648
24	Distribution		5,782,202	169,896	5,952,098		5,952,098
25	Customer accounts		2,542,391	75,871	2,618,262		2,618,262
26	Customer service and information		638,647	19,202	657,849		657,849
27	Sales		107,648	1,339	108,987		108,987
28	Administrative and general		4,867,404	164,948	5,032,352		5,032,352
29	Depreciation & Amortization		12,512,577	1,066,583	13,579,160		13,579,160
30	Taxes other than income taxes		4,678,437	-	4,678,437		4,678,437
31	Donations		132,411	(66,206)	66,206		66,206
32	CTC Interest Income		(220,664)	4,333	(216,331)		(216,331)
33	Total Operating Expenses (L19 to L32)		102,049,703	13,247,902	115,297,605	-	115,297,605
34	Net operating margins (L6 - L 21)		19,082,290	(778,029)	18,304,262	3,411,024	21,715,285
35	Interest & Dividend Income		1,643,530	-	1,643,530		1,643,530
36	Interest Expense		(10,745,348)	(1,630,226)	(12,375,574)		(12,375,574)
37	Net Margins (L34 to L36)		\$ 9,980,472	\$ (2,408,255)	\$ 7,572,217	\$ 3,411,024	\$ 10,983,241

Note: Allocation of increase is based on test year amounts and for presentation purposes only.

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

SUMMARY OF PRO FORMA ADJUSTMENTS

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[13]
		As Recorded And Allocated	#1-7 Revenues (Sch. 9-4)	#8-14 Energy Supply Costs (Sch. 9-5)	Not Used	#15 Other Income (Sch. 3-3)	#16 Salaries & Wages (Sch. 9-13)	#17 Benefits & Payroll Taxes (Sch. 9-14)	#18 Deferred Charges (Sch. 9-15)	#19 Depreciation (Sch. 10-1)	#20 Donations (Sch. 9-16)	#21 Interest Income (Sch. 7-8)	#22 Interest Expense (Sch. 7-5)	Total Adjustments	Total Proforma
OPERATING REVENUES															
1	Residential Sales	440	\$ 31,961,950	\$ 3,467,690											
2	Small Commercial & Industrial	442.1 / .2	32,820,482	3,727,296										\$ 3,467,690	\$ 35,429,640
3	Large Commercial & Industrial	442.1 / .2	11,914,007	5,100,296										3,727,296	36,547,778
4	Oil Field	442.1 / .2	24,769,355	2,829,196										5,100,296	17,014,303
5	Special Contract	442.1 / .2	3,257,565	497,901										2,829,196	27,598,551
6	Street Lighting	442.1 / .2	-	-										497,901	3,755,466
7	Irrigation Sales	441	7,624,587	1,469,790											
8	Street Lighting-Leased	444	1,376,221	53,509										1,469,790	9,094,377
9	Wholesale	447	6,424,645	(6,424,645)										53,509	1,429,730
10	Interdepartmental	448	28,825	43										(6,424,645)	
11	Forfeited Discount Revenue	450	146,313	-										43	28,868
12	Miscellaneous Service Revenue	451	301,141	-										-	146,313
13	Transmission Service & Demand	456	534,105	-										-	301,141
14	Transmission Service - RTO	456.20.7	1,388,602	-										-	534,105
15	Unbilled Revenue	457	(1,641,062)	1,641,062										-	1,388,602
16	Rent From Utility Property	454	225,258	-										-	1,641,062
17						107,735								107,735	332,993
18	Total Operating Revenues	L1 to L16	121,131,993	12,362,136		107,735								12,469,673	133,601,666
OPERATING EXPENSES															
19	Power Production Expense		4,044,896				18,004	12,845						\$ 30,849	\$ 4,075,745
20	Cost of Purchased Power		64,895,030	11,217,140										11,217,140	76,112,170
21	Other Production Expenses		817,021											-	817,021
22	Unbilled Purchased Power		(530,403)	530,403										530,403	-
23	Transmission		1,782,106				19,576	13,966						33,542	1,815,648
24	Distribution		5,782,202				99,154	70,742						169,896	5,952,098
25	Customer accounts		2,542,391				44,280	31,592						75,871	2,618,262
26	Customer service and information		638,647				11,207	7,995						19,202	657,849
27	Sales		107,648				782	558						1,339	108,987
28	Administrative and general		4,867,404				71,807	51,231	41,910					164,948	5,032,352
29	Depreciation & Amortization		12,512,577							1,066,583				1,066,583	13,579,160
30	Taxes other than income taxes		4,678,437											-	4,678,437
31	Donations		132,411											(66,206)	66,206
32	CTC Interest Income		(220,664)											4,333	(216,331)
33	Total Operating Expenses	L19 to L32	102,049,703	11,747,543			264,809	188,929	41,910	1,066,583	(66,206)	4,333		13,247,502	115,297,605
34	Net Operating Margins	L18 - L33	19,082,290	12,362,136	(11,747,543)		107,735	(264,809)	(188,929)	(41,910)	(1,066,583)	66,206	(4,333)	(778,029)	18,304,262
35	Interest & Dividend Income		1,643,530												1,643,530
36	Interest Expense		(10,745,348)											(1,630,226)	(12,375,574)
37	Net Margins	L34 to L36	\$ 9,980,472	\$ 12,362,136	\$ (11,747,543)		\$ 107,735	\$ (264,809)	\$ (188,929)	\$ (41,910)	\$ (1,066,583)	\$ 66,206	\$ (4,333)	\$ (1,630,226)	\$ 7,572,217

MIDWEST ENERGY, INC
ELECTRIC DEP'T
TEST YEAR ENDED AUGUST 31, 2010

SECTION 9
SCHEDULE 4
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SUMMARY OF REVENUE ADJUSTMENTS
ADJUSTMENT #'s 1-7

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
		Reference Or Account Number	Balance At 8/31/2010	#1 Annualization	#2 Weather Normalization	#3 PP Annualization	#4 Removing Unregulated Sales	#5 Large Customer Addition	#6 Dem Response PP Revenue	#7 Miscellaneous	Total Proforma Adjustments [3 to 7]	Proforma Adjusted At Present Rates [1] + [8]
1	Residential Sales	440	\$ 31,961,950	\$ 536,540	\$ (778,424)	\$ 3,611,167			98,407		3,467,690	\$ 35,429,640
2	Small Commercial & Industrial	442.1 / .2	32,820,482	269,428	(149,035)	3,497,239			109,665		3,727,296	36,547,778
3	Large Commercial & Industrial	442.1 / .2	11,914,007	169,349	(89,932)	2,097,059		2,862,042	61,779		5,100,296	17,014,303
4	Oil Field	442.1 / .2	24,769,355	114,589	-	2,616,935			97,672		2,829,196	27,598,551
5	Special Contract	442.1 / .2	3,257,565	14,373	(20,113)	484,323			19,319		497,901	3,755,466
6											-	
7	Irrigation Sales	441	7,624,587	244,431	(239,916)	1,444,236			21,038		1,469,790	9,094,377
8	Lighting	444	1,376,221	268	-	49,872			3,369		53,509	1,429,730
9	Wholesale	447	6,424,645	74,410	(69,252)		(6,429,803)				(6,424,645)	-
10	Unreconciled Wholesale				-						-	-
11	Interdepartmental	448	28,825	43	-	-					43	28,868
12	Forfeited Discount Revenue	450	146,313	-	-	-					-	146,313
13	Miscellaneous Service Revenue	451	301,141	-	-	-					-	301,141
14	Other Utility Revenues	456	23,446	-	-	-					-	23,446
15	Transmission Service Sales	456.20.1	461,454	-	-	-					-	461,454
16	XMSN Service Loss Comp Demand	456.20.2	4,157	-	-	-					-	4,157
17	XMSN Service Loss Comp Energy	456.20.3	1,643	-	-	-					-	1,643
18	XMSN Service Ancillary Sales	456.20.4	(42,341)	-	-	-					-	(42,341)
19	Transmission Sales - Muni Firm	456.20.5	85,746	-	-	-					-	85,746
20	Transmission Service - RTO	456.20.7	1,388,602	-	-	-					-	1,388,602
21	Unbilled Revenue	457	(1,641,062)	-	-	-				1,641,062	1,641,062	-
22												
23	Sub-Total Operating Revenues	L1 to L22	120,906,735	1,423,429	(1,346,672)	13,800,830	(6,429,803)	2,862,042	411,250	1,641,062	12,362,138	133,268,874
				Other Income								
24	Rent From Utility Property	454	225,258	\$ 107,735							107,735	332,993
25	TOTAL REVENUES		\$ 121,131,993	\$ 1,531,164	\$ (1,346,672)	\$ 13,800,830	\$ (6,429,803)	\$ 2,862,042	\$ -	\$ 1,641,062	\$ 12,469,873	\$ 133,601,866

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

SECTION 9
SCHEDULE 5
Page 1 of 1

SUMMARY OF PURCHASED POWER COST ADJUSTMENTS
ADJUSTMENTS # 8-14

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
		Reference Or Account Number	Adjustment #8 Annualization Adjustment	Adjustment #9 Normalization Adjustment	Adjustment #10 Purchased Cap Annualization	Adjustment #11 Remove Resale PP Costs	Adjustment #12 Large Customer Addition	Adjustment #13 Removed Unbilled Purchased Power	Adjustment #14 Demand Response Purchased Power	Total Proforma Adjustments	Total Adjusted PP Cost
	Book Purchased Power + ECA O/U	\$ 64,895,030									Sum [2] to [6]
	Total Purchased Power and Adjustments	From August, 2010 Invoice	\$ 2,047,977	\$ (828,814)	\$ 13,800,830	\$ (5,995,047)	\$ 1,780,944		\$ 411,250		
	Demand										
1	Base Load	\$ 1,638,081	\$ 367,111	\$ (148,569)	\$ 8,126,294	\$ (545,478)	\$ 319,244			\$ 8,118,601	\$ 19,414,471
2	Intermediate	277,500	62,191	(25,168)	1,376,639	(92,407)	54,082			1,375,336	3,288,919
3	Peaking	866,361	194,161	(78,577)	4,297,897	(288,497)	168,844		\$ 411,250	4,705,079	11,251,521
4											
5	Total Demand	\$ 2,781,942	\$ 623,463	\$ (252,315)	\$ 13,800,830	\$ (926,382)	\$ 542,170	-	\$ 411,250	\$ 14,199,016	\$ 33,954,911
6											
7	Energy										
8	Base Load	\$ 3,749,695	\$ 840,346	\$ (340,087)		\$ (3,068,403)	\$ 730,775			\$ (1,837,370)	\$ 24,791,000
9	Intermediate	1,755,892	393,514	(159,255)		(1,436,859)	342,204			(860,396)	11,609,029
10	Peaking	688,497	154,299	(62,445)		(563,402)	134,181			(337,367)	4,551,978
11											
12	Total Energy	\$ 6,194,084	\$ 1,388,159	\$ (561,787)	\$ -	\$ (5,068,665)	\$ 1,207,159	\$ -		\$ (3,035,133)	\$ 40,952,008
13											
14	Transmission										
15	Network	\$ 87,845	\$ 19,687	\$ (7,967)			\$ 31,615			\$ 43,334	\$ 652,669
16	Grandfathered	33,215	7,444	(3,013)						4,431	246,780
17	Services	41,159	9,224	(3,733)						5,491	305,802
18											
19	Total Transmission	\$ 162,219	\$ 36,355	\$ (14,713)	\$ -	\$ -	\$ 31,615	\$ -		\$ 53,257	\$ 1,205,251
20											
21	Total Purchased Power	\$ 9,138,245	\$ 2,047,977	\$ (828,814)	\$ 13,800,830	\$ (5,995,047)	\$ 1,780,944	\$ -	\$ 411,250	\$ 11,217,140	\$ 76,112,170
22											
23		Test Year Other									
24		Prod. Expenses									
25	System Control and Load Dispatching 556	\$ 817,021								\$ -	\$ 817,021
26	Unbilled Purchased Power Expense 558	(530,403)						530,403		530,403	-
27	Total Other Production Expenses	\$ 286,618						\$ 530,403		\$ 530,403	\$ 817,021
28											
29		\$ 65,181,648									\$ 76,929,191
30											

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

ADJUSTMENT #1 - REVENUE ANNUALIZATION
ADJUSTMENT #8 - ENERGY SUPPLY ANNUALIZATION

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Description	Reference Or Account Number	Test Year Volumes 8/31/2010	Booked Volumes Sep-10	Booked Volumes Sep-09	Annualization Volume Adjustment [(3)-(4)] x 0.67	Margin Rates	Additional Margin Revenue [(5) x (6)]	Incremental Purchased Power	Additional Purchased Power Revenue [(5) x (8)]	Adjustment #1 Total Revenue Annualization [(7) + (9)]
M System										
1 Residential	440	245,312,450	28,680,665	23,100,022	3,739,031	\$0.0431	\$ 161,062	\$0.0602	\$ 225,041	\$ 386,104
2 Small C&I	442.1 / .2	248,847,220	23,915,219	21,129,237	1,866,608	\$0.0511	95,302	\$0.0583	108,758	204,059
3 Large C&I	442.1 / .2	21,117,000	2,289,900	2,168,100	81,606	\$0.0312	2,549	\$0.0470	3,836	6,385
4 Trans Level Service	442.1 / .2	26,236,592	3,638,688	2,257,936	925,104	\$0.0173	15,970	\$0.0648	59,955	75,925
5 Oil Field	442.1 / .2	274,023,936	23,180,413	21,828,977	905,462	\$0.0277	25,103	\$0.0493	44,643	69,746
6 Irrigation	441	56,512,627	13,239,882	8,943,070	2,878,864	\$0.0238	68,520	\$0.0602	173,302	241,822
7 Lighting	444	7,139,537	592,543	591,743	536	\$0.0000	-	\$0.0532	29	29
8 Special Contracts	442.1 / .2	62,390,006	4,820,910	4,524,250	198,762	\$0.0150	2,981	\$0.0573	11,392	14,373
9 Resale	447	86,248,161	9,702,440	8,263,840	963,862	0.0025	2,410	\$0.0455	43,866	46,275
10 Total M System		1,027,827,528	110,060,659	92,807,175	11,559,834		\$ 373,897		\$ 670,821	\$ 1,044,718
11										
12 W System										
13 Residential	440	72,495,377	8,676,064	6,407,816	1,519,726	\$0.0409	\$ 62,122	\$0.0581	\$ 88,314	\$ 150,436
14 Small C&I	442.1 / .2	101,271,882	9,716,643	8,368,683	903,133	\$0.0257	23,206	\$0.0419	37,850	61,056
15 Public Schools	442.1 / .2	4,048,848	488,543	413,109	50,541	\$0.0320	1,616	\$0.0533	2,696	4,312
16 Large C&I	442.1 / .2	152,163,720	14,720,600	12,718,572	1,341,359	\$0.0292	39,130	\$0.0357	47,908	87,038
17 Oil Field	442.1 / .2	41,412,254	4,176,717	3,323,830	571,434	\$0.0271	15,484	\$0.0514	29,359	44,843
18 Irrigation	441	11,431,738	2,382,920	2,330,240	35,296	\$0.0222	784	\$0.0517	1,826	2,609
19 Lighting	444	3,741,796	316,225	309,604	4,436	\$0.0000	-	\$0.0539	239	239
20 Resale	447	53,888,427	6,426,000	5,551,355	586,012	\$0.0025	1,465	\$0.0455	26,670	28,135
21 Total W System		440,454,042	46,903,712	39,423,209	5,011,937	\$0.0000	\$ 143,806	\$0.0000	\$ 234,862	\$ 378,668
22										
23 Interdepartmental	448	132,070	11,846	11,264	390	\$0.0511	\$ 20	\$0.0583	\$ 23	\$ 43
24										
25 Total		1,468,413,640	156,976,217	132,241,648	16,572,161		\$ 517,723		\$ 905,706	\$ 1,423,429
26										
27 Adjustment #7	Total 555	Less Cost of	Retail Cost of							
28		Sales for Resale	Purchased Power							
29 Purchased Power Costs - 9/10	8,207,308	734,010	7,473,298							
30 Purchased Power Costs - 9/09	6,008,673	583,352	5,425,321							
Annualization Adjustment to 555	2,198,635	150,658	2,047,977							

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

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ADJUSTMENT #2 - REVENUE WEATHER NORMALIZATION
ADJUSTMENT #9 - ENERGY SUPPLY WEATHER NORMALIZATION

Description	[1] Reference Or Account Number	[2] Test Year Volumes 6/30/2007	[3] Weather Adjustment to Volumes	[4] Average Margin Rate	[5] Weather Adjustment to Margin Revenue [3] x [4]	[6] Incremental Purchased Power	[7] Adjustment #9 Additional Energy Supply Costs/Revenue [3] x [6]	[8] Adjustment #2 Total Weather Adj. to Revenue [5] + [7]
M System								
1 Residential	440	245,312,450	(6,382,263)	\$ 0.0366	\$ (233,347)	\$ 0.0550	\$ (351,024)	\$ (584,371)
2 Small C&I	442.1 / .2	248,847,220	(1,135,827)	0.0405	(45,964)	0.0550	(62,470)	(108,434)
3 Large C&I	442.1 / .2	21,117,000	(791,366)	0.0366	(28,954)	0.0550	(43,525)	(72,479)
4 Trans Level Service	442.1 / .2	26,236,592						-
5 Oil Field	442.1 / .2	274,023,936						-
6 Irrigation	441	56,512,627	(1,916,179)	0.0515	(98,693)	0.0550	(105,390)	(204,083)
7 Lighting	444	7,139,537						-
8 Special Contracts	442.1 / .2	62,390,006	(287,333)	0.0150	(4,310)	0.0550	(15,803)	(20,113)
9 Resale	447	86,248,161	(634,855)	0.0015	(952)	0.0400	(25,394)	(26,346)
10 Total M System		<u>1,027,827,528</u>	<u>(11,147,823)</u>		<u>\$ (412,220)</u>	<u>0.0400</u>	<u>\$ (603,607)</u>	<u>\$ (1,015,827)</u>
11								
W System								
13 Residential	440	72,495,377	(2,168,111)	\$ 0.0409	\$ (74,806)	\$ 0.0550	\$ (119,246)	\$ (194,052)
14 Small C&I	442.1 / .2	101,271,882	(503,144)	0.0257	(12,928)	0.0550	(27,673)	(40,601)
15 Public Schools	442.1 / .2	4,048,848	-					-
16 Large C&I	442.1 / .2	152,163,720	(207,343)	0.0292	(6,049)	0.0550	(11,404)	(17,453)
17 Oil Field	442.1 / .2	41,412,254	-					-
18 Irrigation	441	11,431,738	(464,160)	0.0222	(10,304)	0.0550	(25,529)	(35,833)
19 Lighting	444	3,741,796						-
20 Resale	447	53,888,427	(1,033,870)	0.0015	(1,551)	0.0400	(41,355)	(42,906)
21 Total W System		<u>440,454,042</u>	<u>(4,376,628)</u>		<u>\$ (105,638)</u>		<u>\$ (225,206)</u>	<u>\$ (330,844)</u>
22								
23 Interdepartmental	448	132,070					\$ -	\$ -
Total		<u><u>1,468,413,640</u></u>	<u><u>(15,524,451)</u></u>		<u><u>\$ (517,858)</u></u>		<u><u>\$ (828,814)</u></u>	<u><u>\$ (1,346,672)</u></u>

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**THIS DOCUMENT CONTAINS
CONFIDENTIAL CONTRACT TERMS
THAT ARE NOT AVAILABLE TO THE
PUBLIC. RELEASE OF SUCH
INFORMATION WOULD HARM THE
COMPANY'S ABILITY TO ENGAGE
IN FUTURE CONTRACT
NEGOTIATIONS.**

ORIGINAL FILED UNDER SEAL.

MIDWEST ENERGY, INC
 ELECTRIC DEPT
 TEST YEAR ENDED AUGUST 31, 2010

ADJUSTMENT #3 - PURCHASED CAPACITY COST PASS THROUGH REVENUE ANNUALIZATION
 ADJUSTMENT #10 - PURCHASED CAPACITY FUEL COST ANNUALIZATION

Calculation of Revenue and Fuel Cost Adjustment

	New Contracts	New Capacity [1]	Capacity New Contracts Monthly Cost ⁽¹⁾ [2]	Capacity New Contracts Annualized Cost [3]	Capacity Old Contracts Monthly Cost ⁽²⁾ [4]	Capacity Old Contracts Annualized Cost [5]	Annual Difference [6]	10 Month Adjustment to Test Year ⁽³⁾ [7]
1	** CONFIDENTIAL **							
2	[REDACTED]							
3		Total	[REDACTED]					\$13,800,830
4			[REDACTED]					
5		(1)	[REDACTED]					
6		(2)	[REDACTED]					
7		(3)	[REDACTED]					

**MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010**

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**ADJUSTMENT #3 - PURCHASED CAPACITY COST PASS THROUGH REVENUE ANNUALIZATION
ADJUSTMENT #10 - PURCHASED CAPACITY FUEL COST ANNUALIZATION**

Allocation of Capacity Cost Adjustment to Rate Classes

Allocation to Classes	[1] Test Year Volumes	[2] Pass Thru Revenue Increase	[3] Rev Increase As Allocated		[4] Test Year Volumes	[5] Pass Thru Revenue Increase	[6] Rev Increase As Allocated
Residential - M				Residential - W			
Regular Res - M System	232,770,209	\$2,418,488	\$2,673,265	Regular Residential - W System	68,159,661	\$708,180	\$779,582
Total Elec - M System	<u>12,542,241</u>	<u>\$130,314</u>	<u>\$110,117</u>	Peak Mgmt - W System	<u>4,335,716</u>	<u>\$45,048</u>	<u>\$48,203</u>
	245,312,450	\$2,548,802	\$2,783,381		72,495,377	\$753,229	\$827,786
Small C&I (< 1000 KVA) - M				Small C&I (< 1000 KVA) - W			
Annual Service - M System	1,275,680	\$13,254	\$13,181	Gen Service (Small) - W System	57,858,047	\$601,146	\$582,996
Gen Svc (Small) - M System	77,037,998	\$800,427	\$763,593	Gen Service (Large) - W System	43,413,740	\$451,070	\$214,489
Gen Svc (Large) - M System	170,533,542	\$1,771,848	\$1,880,814	Public Schools - W System	4,048,848	\$42,068	\$42,166
Special Contracts - M System	-	\$0	0	Other - W System	95	\$1	\$0
	<u>248,847,220</u>	<u>\$2,585,529</u>	<u>\$2,657,588</u>		105,320,730	\$1,094,285	\$839,651
Oil Field - M				Oil Field - W			
Small Oil - M System	64,926,277	\$674,586	\$537,582	Small Oil - W System	31,296,854	\$325,175	\$329,403
Large Oil - M System	<u>209,097,659</u>	<u>\$2,172,530</u>	<u>\$1,732,614</u>	Large Oil - W System	<u>10,115,400</u>	<u>\$105,099</u>	<u>\$17,337</u>
	274,023,936	\$2,847,115	\$2,270,195		41,412,254	\$430,274	\$346,740
Large C&I (>1000 KVA) - M				Large C&I (>1000 KVA) - W			
Gen Service - M System	21,117,000	\$219,406	\$277,530	Gen Service - W System	152,163,720	\$1,580,985	\$1,572,921
Tran Level Service - M Syst	26,236,592	\$272,599	\$246,607				
Special Contracts - M System	<u>62,390,006</u>	<u>\$648,234</u>	<u>\$484,323</u>				
	109,743,598	\$1,140,239	\$1,008,460		152,163,720	\$1,580,985	\$1,572,921
Irrigation - M				Irrigation - W System			
Incidental Irr - M System	1,114,601	\$11,581	\$22,591	Irrigation - W System	11,431,738	\$118,776	\$250,099
Irrigation Frozen - M System	20,144,434	\$209,301	\$478,869				
Irrigation TOD - M System	1,705,777	\$17,723	\$33,518				
Irrigation T&T - M System	<u>33,547,815</u>	<u>\$348,563</u>	<u>\$659,159</u>				
	56,512,627	\$587,168	\$1,194,137		11,431,738	\$118,776	\$250,099
Lighting - M	7,139,537	\$74,180	\$32,709	Lighting - W	3,741,796	\$38,877	\$17,163
Total Retail - M System	941,579,367	\$9,783,032	\$9,946,471	Total Retail - W System	386,565,615	\$4,016,426	\$3,854,359
Sales for Resale - M	86,248,161	\$0	\$0	Sales for Resale - W	53,888,427	\$0	\$0
Interdepartmental	132,070	\$1,372	\$0				
COMB. M AND W RETAIL	1,328,277,052	\$13,800,830	\$13,800,830	TOTAL W RETAIL	386,565,615	\$4,016,426	\$3,854,359

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

ADJUSTMENTS #4 AND 11 - REMOVING UNREGULATED POWER SALES
FROM RETAIL REVENUE AND ENERGY SUPPLY COSTS

Line #	Description	[1] Account Number	[2] Recorded Balance 8/31/2010	[3] Adjustment #11 Adjustment to Energy Supply Costs	[4] Adjustment #4 Adjustment to Revenues for Unregulated Sales	[5]	[6]	[7]	[8]	[9]
1	Wholesale Power Sales	447.0	\$ 6,424,645	\$ 5,995,047	\$ 6,429,803					
2										
3										
4										
5										
6										
7										
8										
9	Sales w/o ECA as Filed									
10	September 2009	\$66,488	\$345,266	\$411,754	\$4,848	\$266	(\$4,587)	(\$172)	\$412,014	\$629,744
11	October 2009	\$68,503	\$331,303	\$399,806	\$4,707	\$259	(\$4,454)	(\$167)	\$400,058	\$358,976
12	November 2009	\$66,488	\$345,266	\$411,754	\$4,848	\$266	(\$4,587)	(\$172)	\$412,014	\$444,112
13	December 2009	\$69,404	\$364,621	\$434,026	\$5,110	\$281	(\$4,836)	(\$181)	\$434,300	\$469,594
14	January 2010	\$66,571	\$497,770	\$564,341	\$6,644	\$365	(\$6,287)	(\$236)	\$564,698	\$606,159
15	February 2010	\$66,697	\$520,525	\$587,222	\$6,913	\$380	(\$6,542)	(\$245)	\$587,594	\$624,663
16	March 2010	\$67,761	\$393,977	\$461,738	\$5,436	\$299	(\$5,144)	(\$193)	\$462,030	\$502,652
17	April 2010	\$66,734	\$372,466	\$439,200	\$5,171	\$284	(\$4,893)	(\$183)	\$439,478	\$479,678
18	May 2010	\$74,766	\$317,190	\$391,956	\$4,615	\$253	(\$4,367)	(\$164)	\$392,204	\$411,514
19	June 2010	\$74,752	\$354,569	\$429,321	\$5,054	\$278	(\$4,783)	(\$179)	\$429,592	\$452,416
20	July 2010	\$118,816	\$540,968	\$659,784	\$7,768	\$427	(\$7,351)	(\$276)	\$660,201	\$648,524
21	August 2010	\$118,816	\$681,543	\$800,359	\$9,423	\$518	(\$8,917)	(\$334)	\$800,865	\$801,771
22										
23	Total	\$925,797	\$5,065,464	\$5,991,261	\$70,535	\$3,875	(\$66,749)	(\$2,503)	\$5,995,047	\$6,429,803
24										
25										
26										
27										
28	M Resale	86,248,161	963,862	(634,855)	86,577,168					
29	W Resale	53,888,427	586,012	(1,033,870)	53,440,569					
30	Total	140,136,588	1,549,874	(1,668,725)	140,017,737					

**MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010**

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**ADJUSTMENT #5 - REVENUE ADJUSTMENT FOR LARGE CUSTOMER ADDITION
ADJUSTMENT #12 - PURCHASED POWER COST ADJUSTMENT FOR LARGE CUSTOMER ADDITION**

Month	[1] kWh Usage	[2] Unit Margin Revenue	[3] Total Margin Revenue	[4] Purchased Pwr Revenue/kWh	[5] Purchased Pwr Revenue	[6] Total Revenue
1 September	2,304,000	\$0.033387	\$76,924	\$0.055000	\$126,720	\$203,644
2 October	2,380,800	\$0.033387	\$79,488	\$0.055000	\$130,944	\$210,432
3 November	2,304,000	\$0.033387	\$76,924	\$0.055000	\$126,720	\$203,644
4 December	3,273,600	\$0.033387	\$109,296	\$0.055000	\$180,048	\$289,344
5 January	3,273,600	\$0.033387	\$109,296	\$0.055000	\$180,048	\$289,344
6 February	2,956,800	\$0.033387	\$98,719	\$0.055000	\$162,624	\$261,343
7 March	3,273,600	\$0.033387	\$109,296	\$0.055000	\$180,048	\$289,344
8 April	3,168,000	\$0.033387	\$105,770	\$0.055000	\$174,240	\$280,010
9 May	2,380,800	\$0.033387	\$79,488	\$0.055000	\$130,944	\$210,432
10 June	2,304,000	\$0.033387	\$76,924	\$0.055000	\$126,720	\$203,644
11 July	2,380,800	\$0.033387	\$79,488	\$0.055000	\$130,944	\$210,432
12 August	2,380,800	\$0.033387	\$79,488	\$0.055000	\$130,944	\$210,432
13						
14 Total	32,380,800		\$1,081,098		\$1,780,944	\$2,862,042
15						
Month	mW Load	kW Load	Hours Per Month	Load Factor	Monthly Usage	
17						
18 September	8.0	8000	720	40%	2,304,000	
19 October	8.0	8000	744	40%	2,380,800	
20 November	8.0	8000	720	40%	2,304,000	
21 December	11.0	11000	744	40%	3,273,600	
22 January	11.0	11000	744	40%	3,273,600	
23 February	11.0	11000	672	40%	2,956,800	
24 March	11.0	11000	744	40%	3,273,600	
25 April	11.0	11000	720	40%	3,168,000	
26 May	8.0	8000	744	40%	2,380,800	
27 June	8.0	8000	720	40%	2,304,000	
28 July	8.0	8000	744	40%	2,380,800	
29 August	8.0	8000	744	40%	2,380,800	
30 Total					32,380,800	
31						
Margin Component	Margin Rate	Load Factor	40%			
32						
33 Local Gen	\$0.010577					
34 Distribution	\$0.022810					
35 Total	\$0.033387					

MIDWEST ENERGY, INC
ELECTRIC DEPT
ADJUSTMENT #6 REVENUE ADJUSTMENT FOR DEMAND RESPONSE FUEL COST RECOVERY
ADJUSTMENT #13 PURCHASED POWER COST ADJUSTMENT DEMAND RESPONSE

Description	[1] kWh Sales	[2] Revenue DR PP Cost	[3]
Residential			
1 Regular Residential - M System	232,770,209	\$72,076	
2 Regular Residential - W System	68,159,661	\$21,105	
3 Total Elec - M System	12,542,241	\$3,884	
4 Peak Mgmt - W System	4,335,716	\$1,343	
5 Total Residential	<u>317,807,826</u>	<u>\$98,407</u>	
6			
7 Small C&I (< 1000 KVA)			
8 Annual Service - M System	1,275,680	\$395	
9 General Service (Small) - M System	77,037,998	\$23,854	
10 General Service (Small) - W System	57,858,047	\$17,915	
11 General Service (Large) - M System	170,533,542	\$52,804	
12 General Service (Large) - W System	43,413,740	\$13,443	
13 Public Schools - W System	4,048,848	\$1,254	
14 Other - W System	95	\$0	
15 Special Contracts - M System	-	\$0	
16	<u>354,167,950</u>	<u>\$109,665</u>	
17			
18 Oil Field			
19 Small Oil - M System	64,926,277	\$20,104	
20 Small Oil - W System	31,296,854	\$9,691	
21 Large Oil - M System	209,097,659	\$64,746	
22 Large Oil - W System	<u>10,115,400</u>	<u>\$3,132</u>	
23	315,436,190	\$97,672	
24			
25 Total Small C & I	669,604,140	\$207,338	
26			
27 Large Commercial & Industrial (> 1000 KVA)			
28 General Service - M System	21,117,000	\$6,539	
29 General Service - W System	152,163,720	\$47,116	
30 Transmission Level Service - M Syst	26,236,592	\$8,124	
31 Special Contracts - M System	<u>62,390,006</u>	<u>\$19,319</u>	
32	261,907,318	\$81,098	
33			
34 Irrigation			
35 Incidental Irrigation - M System	1,114,601	\$345	
36 Irrigation Frozen - M System	20,144,434	\$6,238	
37 Irrigation TOD - M System	1,705,777	\$528	
38 Irrigation T&T - M System	33,547,815	\$10,388	
39 Irrigation - W System	<u>11,431,738</u>	<u>\$3,540</u>	
40	67,944,365	\$21,038	
41			
42 Lighting			
43 M System	7,139,537	\$2,211	
44 W System	<u>3,741,796</u>	<u>\$1,159</u>	
45	10,881,333	\$3,369	
46			
47 Subtotal Sales			
48 M System	941,579,367	\$291,553	
49 W System	<u>386,565,615</u>	<u>\$119,697</u>	
50	1,328,144,982	\$411,250	
51			
52 Resale - Municipalities			
53 M System	86,248,161	0	
54 W System	53,888,427	0	
55 Off-System Sales	-	0	
56	<u>140,136,588</u>	<u>0</u>	
57			
58 Interdepartmental	132,070	0	
59			
60 TOTAL ELECTRIC	1,468,413,640	\$411,250	

Demand Response kW	7,000
External Cost per kW-year	<u>\$58.75</u>
Purchased Power Cost Adjustment	<u>\$411,250</u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010
VOLUME ADJUSTMENT SUMMARY

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Description	[3] Booked Volumes Test Year kWh	[4] Annualization Adjustment Volumes kWh	[5] Weather Adjustment Volumes kWh	[6] Removing Unregulated Sales Volumes kWh	[7] Large Customer Addition kWh	[8] Total Volume Adjustments kWh Sum Col. 4 to 7	[9] Adjusted Volume kWh Sum Col. 3 + 8
1 Residential							
2 Regular Residential - M System	232,770,209	3,547,863	(5,855,034)	-	-	(2,307,171)	230,463,038
3 Regular Residential - W System	68,159,661	1,428,836	(1,972,582)	-	-	(543,746)	67,615,915
4 Total Elec - M System	12,542,241	191,168	(527,229)	-	-	(336,061)	12,206,180
5 Peak Mgmt - W System	4,335,716	90,890	(195,529)	-	-	(104,639)	4,231,077
6 Total Residential	317,807,826	5,258,757	(8,550,374)	-	-	(3,291,617)	314,516,209
7							
8 Small C&I (< 1000 KVA)							
9 Annual Service - M System	1,275,680	9,569	-	-	-	9,569	1,285,249
10 General Service (Small) - M System	77,037,998	577,863	(1,135,827)	-	-	(557,964)	76,480,034
11 General Service (Small) - W System	57,858,047	515,973	(503,144)	-	-	12,829	57,870,876
12 General Service (Large) - M System	170,533,542	1,279,175	(635,912)	-	-	643,263	171,176,805
13 General Service (Large) - W System	43,413,740	387,160	-	-	-	387,160	43,800,900
14 Public Schools - W System	4,048,848	50,541	-	-	-	50,541	4,099,389
15 Other - W System	95	-	-	-	-	-	95
16 Special Contracts - M System	-	-	-	-	-	-	-
17	354,167,950	2,820,281	(2,274,883)	-	-	545,398	354,713,348
18							
19 Oil Field							
20 Small Oil - M System	64,926,277	214,537	-	-	-	214,537	65,140,814
21 Small Oil - W System	31,296,854	431,855	-	-	-	431,855	31,728,709
22 Large Oil - M System	209,097,659	690,925	-	-	-	690,925	209,788,584
23 Large Oil - W System	10,115,400	139,579	-	-	-	139,579	10,254,979
24	315,436,190	1,476,896	-	-	-	1,476,896	316,913,086
25							
26 Total Small C & I	669,604,140	4,297,178	(2,274,883)	-	-	2,022,295	671,626,434
27							
28 Large Commercial & Industrial (> 1000 KVA)							
29 General Service - M System	21,117,000	81,606	(155,454)	-	32,380,800	32,306,952	53,423,952
30 General Service - W System	152,163,720	1,341,359	(207,343)	-	-	1,134,016	153,297,736
31 Transmission Level Service - M Sys	26,236,592	925,104	-	-	-	925,104	27,161,696
32 Special Contracts - M System	62,390,006	198,762	(287,333)	-	-	(88,571)	62,301,435
33	261,907,318	2,546,831	(650,130)	-	32,380,800	34,277,501	296,184,819
34							
35 Irrigation							
36 Incidental Irrigation - M System	1,114,601	56,780	-	-	-	56,780	1,171,381
37 Irrigation Frozen - M System	20,144,434	1,026,197	(696,782)	-	-	329,415	20,473,849
38 Irrigation TOD - M System	1,705,777	86,896	(59,002)	-	-	27,894	1,733,671
39 Irrigation T&T - M System	33,547,815	1,708,992	(1,160,395)	-	-	548,596	34,096,411
40 Irrigation - W System	11,431,738	35,296	(464,160)	-	-	(428,864)	11,002,874
41	67,944,365	2,914,160	(2,380,339)	-	-	533,821	68,478,186
42							
43 Lighting							
44 M System	7,139,537	536	-	-	-	536	7,140,073
45 W System	3,741,796	4,436	-	-	-	4,436	3,746,232
46	10,881,333	4,972	-	-	-	4,972	10,886,305
47 Subtotal Sales							
48 M System	941,579,367	10,595,972	(10,512,968)	-	32,380,800	32,463,804	974,043,172
49 W System	386,565,615	4,425,925	(3,342,758)	-	-	1,083,167	387,648,782
50	1,328,144,982	15,021,897	(13,855,726)	-	32,380,800	33,546,971	1,361,691,953
51							
52 Resale - Municipalities							
53 M System	86,248,161	963,862	(634,855)	(86,577,168)	-	(86,248,161)	-
54 W System	53,888,427	586,012	(1,033,870)	(53,440,569)	-	(53,888,427)	-
55 Off-System Sales	-	-	-	-	-	-	-
56	140,136,588	1,549,874	(1,668,725)	(140,017,737)	-	(140,136,588)	-
57							
58 Interdepartmental	132,070	390	-	-	-	390	132,460
59							
60 TOTAL RETAIL ELECTRIC	1,328,277,052	15,022,287	(13,855,726)	-	32,380,800	33,547,361	1,361,824,413
61							
62 TOTAL ELECTRIC	1,468,413,640	16,572,161	(15,524,451)	(140,017,737)	32,380,800	(106,589,227)	1,361,824,413

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

ADJUSTMENT—SALARIES AND WAGES
ADJUSTMENT # 16

Line #	Description	[1] Account Number	[2] Test Year Amounts	[3] Redistribute Clearing Accounts	[4] Payroll As Distributed	[5] Total Annualized Payroll	[6] Adjustment
<u>OPERATIONS</u>							
1	Production	500-509, 546-550, 555-557	\$ 386,493	\$ 100,973	\$ 487,466	\$ 505,437	\$ 17,971
2	Transmission	560-567	\$ 239,308	\$ 62,520	301,828	312,955	11,127
3	Distribution	580-589	\$ 1,086,874	\$ 283,950	1,370,824	1,421,362	50,538
4	Customer Accounts	901-905	\$ 952,290	\$ 248,790	1,201,079	1,245,359	44,280
5	Customer service and information	907-910	\$ 241,011	\$ 62,965	303,976	315,183	11,207
6	Sales	911-916	\$ 16,810	\$ 4,392	21,202	21,984	782
7	Administration and general	920-931	\$ 1,261,710	\$ 329,627	1,591,336	1,650,004	58,667
8	Total Operations		<u>4,184,495</u>	<u>1,093,216</u>	<u>5,277,711</u>	<u>5,472,283</u>	<u>194,572</u>
<u>MAINTENANCE</u>							
9	Production	510-515,551-554	706	184	890	923	33
10	Transmission	568-573	181,689	47,467	229,156	237,604	8,448
11	Distribution	590-598	1,045,553	273,155	1,318,708	1,367,325	48,616
12	Administration and general	935	282,585	73,826	356,411	369,551	13,140
13	Total Maintenance		<u>1,510,533</u>	<u>394,633</u>	<u>1,905,166</u>	<u>1,975,403</u>	<u>70,237</u>
14	Total Electric O&M Payroll		5,695,028	1,487,849	7,182,877	<u>\$ 7,447,686</u>	<u>\$ 264,809</u>
15					<u>43.43%</u>		<u>3.687%</u>
<u>OTHER ELECTRIC</u>							
16	Construction	107	2,842,348	742,575	3,584,923		
17	Plant removal	108	318,655	83,250	401,904		
18	Deferred Debits	186	-	-	-		
<u>ELECTRIC CLEARING ACCOUNTS</u>							
19	TOTAL PAYROLL—ELECTRIC		<u>11,169,704</u>	<u>(2,313,674)</u>	<u>11,169,704</u>	62.25%	
<u>OTHER SERVICES</u>							
20	GAS		5,361,240	1,400,646	6,761,886	37.69%	
21	NON-REGULATED ACTIVITIES	416	8,975	2,345	11,320	0.06%	
22	TOTAL COMPANY PAYROLL		<u>\$ 16,539,920</u>	<u>\$ 1,402,990</u>	<u>\$ 17,942,910</u>		

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

ADJUSTMENT—SALARIES AND WAGES
ADJUSTMENT # 16

Line #	Description	[1] Reference Or Function	[2] Amount	[3] Amount	[4] Amounts	[5] Amounts	[6] Pro Forma Total Payroll
1	Test Year Electric Payroll	Page 1	11,169,704				
2	2010 Wage Increase Percent		<u>2.00%</u>				
3	2010 Wage Increase Applied to Last 4 mos. of 2009	L1 /2 * L2		<u>74,465</u>			
4	Current Electric Payroll	L1 + L3		<u>11,244,169</u>			
5	Pro Forma Wage Increase Percent	Need to Support			3.00%		
6	Pro Forma Wage Increase Amount	L4 * L5			<u>337,325</u>		
7	Electric Payroll With Wage Increases	L4 + L6				11,581,494	
8	Recorded Electric Payroll	L1				11,169,704	
9	Combined Wage Increase Percent	(L7 - L8) / L8				3.687%	
10	Test Year Electric Payroll Charged to Expense	Page 1				7,182,877	
11	TOTAL PRO FORMA ELECTRIC PAYROLL EXPENSED	(1 + L9) * L10					<u>\$ 7,447,686</u>

MIDWEST ENERGY, INC
 GAS DEPT
 TEST YEAR ENDED AUGUST 31, 2010

ADJUSTMENT #17 --EMPLOYEE BENEFITS & PAYROLL TAXES

Line #	Description	[1] Reference	[2] Amount	[3] Amount	[4] Sub-Total	[5] Total
EMPLOYEE BENEFITS						
<u>Sep 1, 2009 - Aug 31, 2010 Amount</u>						
1	Medical		\$ 2,779,134			
2	Pension		2,638,724			
3	TOTAL	L1 + L2		\$ 5,417,858		
<u>Sep 1, 2008 - Aug 31, 2009 Amount</u>						
4	Medical		\$ 2,848,623			
5	Pension		2,182,839			
6	TOTAL	L4 + L5		\$ 5,029,462		
7	Proforma Medical & Pension Increase	L3 - L6		\$ 388,396		
8	Payroll Percent Allocated to Electric Expense	Sch. 9-10, Pg. 1, L15		43.43%		
9	Medical & Pension Proforma Adj. Allocated to Electric Expense	L7 * L8			\$ 168,671	
PAYROLL TAXES						
10	Proforma Payroll Adjustment to Electric Expense	Sch. 9-10, Pg. 1	264,809			
11	Proforma FICA Increase		7.65%			
12	Payroll Tax Proforma Adj. Allocated to Electric Expense	L8 * L9			\$ 20,258	
13	TOTAL PROFORMA BENEFITS & TAXES	L9 + L12				\$ 188,929
DISTRIBUTION						
<u>O&M</u>		<u>PAYROLL</u>				
14	Production	500-557		\$ 506,360		\$ 12,845
15	Transmission	560-573		550,559		13,966
16	Distribution	580-598		2,788,686		70,742
17	Customer Accounts	901-905		1,245,359		31,592
18	Customer service and information	907-910		315,183		7,995
19	Sales	911-916		21,984		558
20	Administration and general	920-935		2,019,555		51,231
21	Total Operation & Maintenance			\$ 7,447,686		\$ 188,929

**MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010
ADJUSTMENT #18 —DEFERRED CHARGES**

SECTION 9
SCHEDULE 15
Page 1 of 1

Line #	Description	[1] Amount	[2] Amount	[3] Amount	[4] Sub-Total	[5] Total
<u>RATE CASE EXPENSE</u>						
		<u>PREPARATION</u>	<u>DISCOVERY</u>	<u>HEARING AND BRIEFING</u>	<u>TOTAL</u>	
1	—Regulatory Support	\$ 10,000	\$ 15,000	\$ 5,000	\$ 30,000	
2	—Cost of Service Support	-	15,000	5,000	20,000	
3	—Cost of Capital	-	3,000	2,000	5,000	
4	—Legal	15,000	20,000	5,000	40,000	
5	—Transmission Formula Rates	8,000	2,000	-	10,000	
6	—Depreciation	-	-	-	-	
7	—Other Costs	30,000	30,000	30,000	90,000	
8	TOTAL COSTS TO FILING	<u>\$ 63,000</u>	<u>\$ 85,000</u>	<u>\$ 47,000</u>	<u>\$ 195,000</u>	<u>\$ 195,000</u>
9	Total Amortization		3 Years			\$ 65,000
10	PRIOR RATE CASE AMORTIZATION INCLUDED IN TEST YEAR					<u>\$ 120,316</u>
11	RATE CASE EXPENSE NET PRO FORMA ADJUSTMENT					<u>\$ (55,316)</u>
<u>OTHER DEFERRED CHARGES</u>						
12	POWER SUPPLY COSTS	\$ 712,385				
13	UPDATE RESOURCE PLAN	<u>\$ 259,878</u>				
14	TOTAL OTHER DEFERRED CHARGES					\$ 972,263
15	TOTAL AMORTIZATION - OTHER DEFERRED CHARGES		10 Years			<u>\$ 97,226</u>
16	TOTAL AMORIZATION - ALL DEFERRED CHARGES	(L11 + L18)				<u>\$ 41,910</u>

MIDWEST ENERGY, INC
ELECTRIC DEP'T
TEST YEAR ENDED AUGUST 31, 2010
ADJUSTMENT #20 —CHARITABLE DONATIONS

SECTION 9
SCHEDULE 16
 Page 1 of 1

Line #	Description	[1] Reference	[2] Amount	[3] Amount	[4] Sub-Total	[5] Total
1	Test Year Recorded Amount	426		\$ 132,411		
2	50% Disallowance			(66,206)		
3	Recoverable Donation Expense			<u>66,206</u>		

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

SECTION 10
SCHEDULE 1
Page 1 of 3

DEPRECIATION & AMORTIZATION EXPENSE ANNUALIZATION - ADJUSTMENT #19

Exhibit_TSM-12

Line #	Description	[1] Account Number	[2] Plant Balance At 8/31/2010	[3] Adjustments and/or Plant Reclassification	[4] Adjusted Plant Balance [2] + [3]	[5] Annualized Depreciation Rate	[6] Pro Forma Annualized Depreciation Expense [4] * [5]	[7] Recorded Depreciation Expense	[8] Pro Forma Adjustment [6] - [7]
INTANGIBLE PLANT									
1	Organization	301	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	1,348,594		-	-	-
3	Miscellaneous Intangible Plant	303	-	1,348,594	1,348,594	0.0500	67,430	-	-
4	TOTAL INTANGIBLE	Sum L 1 to L 3	-	1,348,594	2,697,188	-	67,430	-	67,430
PRODUCTION PLANT--Steam									
5	Land and land rights	310	46,666	-	46,666		-	-	-
6	Structures, Improvements	311	2,149,694	-	2,149,694	-	-	-	-
7	Boiler Plant Equipment	312	3,527,862	-	3,527,862	-	-	-	-
8	Turbogenerator Units	314	3,415,016	-	3,415,016	-	-	-	-
9	Accessory Electric Equipment	315	364,929	-	364,929	-	-	-	-
10	Misc. Power Plan equipment	316	68,794	-	68,794	-	-	-	-
11	TOTAL PRODUCTION PLANT - STEAM	Sum L 5 to L 10	9,572,960	-	9,572,960	-	-	-	-
PRODUCTION PLANT--OTHER (NON-GMEC)									
12	Land and land rights	340	41,942	-	41,942		-	-	-
13	Structures, Improvements	341	486,799	-	486,799	0.0164	7,983	-	-
14	Fuel Holders, Products & Accessories	342	148,207	-	148,207	0.0164	2,431	-	-
15	Prime Movers	343	1,368,905	-	1,368,905	0.0164	22,450	-	-
16	Generators	344	1,891,275	-	1,891,275	0.0164	31,017	-	-
17	Accessory Electric Equipment	345	46,017	-	46,017	0.0164	755	-	-
18	Misc Power Plant Equipment	346	4,985	-	4,985	0.0164	82	-	-
19	TOTAL PROD. PLANT - OTHER (NON-GMEC)	Sum L 12 to L 18	3,988,130	-	3,988,130	-	64,718	64,718	-
PRODUCTION PLANT--OTHER (GMEC)									
20	Land and land rights	340	-	-	-		-	-	-
21	Structures, Improvements	341	9,561,327	940,000	9,501,327	0.0286	271,738	-	-
22	Fuel Holders, Products & Accessories	342	709,419	-	709,419	0.0286	20,289	-	-
23	Prime Movers	343	20,590,554	-	20,590,554	0.0286	588,890	-	-
24	Generators	344	4,191,920	-	4,191,920	0.0286	119,889	-	-
25	Accessory Electric Equipment	345	8,864,347	-	8,864,347	0.0286	253,520	-	-
26	Misc Power Plant Equipment	346	20,604,662	-	20,604,662	0.0286	589,293	-	-
27	TOTAL PROD. PLANT - OTHER (GMEC)	Sum L 20 to L 26	63,522,229	940,000	64,462,229	-	1,843,619	1,723,416	120,201
28	TOTAL PRODUCTION PLANT	(L11+L19+L27)	77,083,319	940,000	78,023,319	0.0245	1,908,337	1,788,136	120,201
TRANSMISSION PLANT (GMEC)									
29	Station Equipment	353	3,692,381	-	3,692,381	0.0286	105,602	105,602	-

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

SECTION 10
SCHEDULE 1
Page 2 of 3

DEPRECIATION & AMORTIZATION EXPENSE ANNUALIZATION - ADJUSTMENT #19

Exhibit_TSM-14

Line #	Description	[1] Account Number	[2] Plant Balance At 8/31/2010	[3] Adjustments and/or Plant Reclassification	[4] Adjusted Plant Balance [2] + [3]	[5] Annualized Depreciation Rate	[6] Pro Forma Annualized Depreciation Expense [4] * [5]	[7] Recorded Depreciation Expense	[8] Pro Forma Adjustment [6] - [7]
TRANSMISSION PLANT (NON-GMEC)									
30	Land and land rights	350	\$ 2,283,470		\$ 2,283,470		\$ -		
31	Structures, Improvements	352	178,055	1,684,202	1,862,257	0.0129	24,023		
32	Station Equipment	353	32,868,093	-	32,868,093	0.0144	473,301		
33	Towers and Fixtures	354	-	-	-		-		
34	Poles and Fixtures	355	28,046,045	-	28,046,045	0.0160	448,737		
35	Overhead Conductors and Devices	356	18,949,040	-	18,949,040	0.0178	337,293		
36	Underground Conduit	357	9,836	-	9,836	0.0200	197		
37	Underground Conductor & Devices	358	1,107,106	-	1,107,106	0.0200	22,142		
38	Other Transmission Plant				1,684,202		-		
39	TOTAL TRANSMISSION PLANT	Sum L 29 to L 37	<u>83,441,645</u>	<u>1,684,202</u>	<u>86,810,049</u>	0.0150	<u>1,305,693</u>	<u>1,327,405</u>	<u>(21,712)</u>
DISTRIBUTION PLANT									
40	Land and land rights	360	477,277	-	477,277		-		
41	Structures, Improvements	361	-	-	-		-		
42	Station Equipment	362	21,546,284	-	21,546,284	0.0208	448,163		
43	Storage Battery Equipment	363	-	-	-		-		
44	Poles, Towers and Fixtures	364	69,949,066	-	69,949,066	0.0480	3,217,657		
45	Overhead Conductors and Devices	365	50,220,194	-	50,220,194	0.0383	1,822,993		
46	Underground Conduit	366	2,577,180	-	2,577,180	0.0166	42,781		
47	Underground Conductors and Devices	367	16,048,837	-	16,048,837	0.0244	391,592		
48	Line Transformers	368	50,167,100	-	50,167,100	0.0285	1,429,762		
49	Services	369	3,814,929	-	3,814,929	0.0276	105,292		
50	Meters	370	12,115,508	-	12,115,508	0.0438	530,659		
51	Installations on Customers Premises	371	2,503,554	-	2,503,554	0.0941	235,584		
52	Leased Property On Customers Premises	372	2,604	-	2,604	0.0577	150		
53	Street Lighting and Signaling Systems	373	2,959,392	-	2,959,392	0.0344	101,803		
54	TOTAL DISTRIBUTION PLANT	Sum L 39 to L526	<u>232,381,925</u>	<u>-</u>	<u>232,381,925</u>	0.0358	<u>8,326,436</u>	<u>8,132,303</u>	<u>194,133</u>

**MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010**

DEPRECIATION & AMORTIZATION EXPENSE ANNUALIZATION - ADJUSTMENT #19

Exhibit_TSM-22

Line #	Description	[1] Account Number	[2] Plant Balance At 8/31/2010	[3] Adjustments and/or Plant Reclassification	[4] Adjusted Plant Balance [2] + [3]	[5] Annualized Depreciation Rate	[6] Pro Forma Annualized Depreciation Expense [4] * [5]	[7] Recorded Depreciation Expense	[8] Pro Forma Adjustment [6] - [7]
GENERAL PLANT									
55	Land and land rights	389	\$ 193,135	\$ -	\$ 193,135		\$ -		
56	Structures, improvements	390	3,327,227	-	3,327,227	0.0170	56,563		
57	Office furniture and equipment	391	460,458	-	460,458	0.0236	10,867		
58	Transportation equipment	392	9,366,208	-	9,366,208	N/A	-		
59	Store equipment	393	249,625	-	249,625	0.0150	3,744		
60	Tools, shop and garage equipment	394	1,966,930	-	1,966,930	0.0227	44,649		
61	Laboratory equipment	395	688,298	-	688,298	0.0212	14,592		
62	Power operated equipment	396	341,884	-	341,884	0.0577	19,727		
63	Electric communications equipment	397	2,204,116	-	2,204,116	0.0322	70,973		
64	Miscellaneous equipment	398	15,241	-	15,241	0.0011	17		
65	Other tangible property	399	-	-	-		-		
66	TOTAL GENERAL	Sum L 54 to L64	<u>18,813,122</u>	<u>-</u>	<u>18,813,122</u>	0.0118	<u>221,132</u>	<u>156,406</u>	<u>64,724</u>
67	SUBTOTAL (L4 + L28 + L38 + L53 + L65)		<u>415,412,392</u>	<u>3,972,796</u>	<u>422,417,984</u>	0.0283	<u>11,934,630</u>	<u>11,509,855</u>	<u>424,775</u>
AMORTIZATION OF ACQUISITION ADJUSTMENTS									
68	CKP		398,463		398,463	0.0241	9,601		
69	Centel		32,918	(32,918)	-		-		
70	Westar - Acquisition Costs		667,443		667,443	0.0333	22,248		
71	Westar - Acquisition Premium		12,320,898	(12,320,898)	-		-		
72	Orcom License		33,542	-	33,542		9,583		
73	Misc Amortization		-	-	-		3,636		
74	TOTAL ACQUISITION ADJUSTMENT		<u>13,453,264</u>	<u>(12,353,816)</u>	<u>1,099,448</u>	0.0410	<u>45,068</u>	<u>442,546</u>	<u>(397,478)</u>
75	COMMON PLANT	Sched. 10-2	14,299,816	3,395,325	17,695,141	0.0904	1,599,463	580,177	1,039,286
76	TOTAL PLANT IN SERVICE	Sum L66+L73+L74	<u>\$ 443,165,472</u>	<u>\$ (4,985,695)</u>	<u>\$ 441,212,573</u>	0.0308	<u>\$ 13,579,161</u>	<u>\$ 12,512,577</u>	<u>\$ 1,066,583</u>

**MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010**

COMMON PLANT DEPRECIATION & ACQUISITION ADJUSTMENT AMORTIZATION

Line #	Description	[1] Account Number	[2] Balance Allocated To Electric 8/31/2010	[3] Adjustments and/or Plant Reclassification	[4] Adjusted Plant Balance [2] + [3]	[5] Annualized Depreciation Rate	[6] Pro Forma Annualized Depreciation Expense [4] * [5]	[7] Recorded Depreciation Expense	[8] Pro Forma Adjustment [6] - [7]
COMMON PLANT									
1	Land and land rights	118-89	\$ 612,034	\$ -	\$ 612,034		\$ -		
2	Structures, Improvements	118-90	4,696,493	-	\$ 4,696,493	0.0234	109,898		
3	Office furniture and equipment	118-91-00	1,259,774	-	\$ 1,259,774	0.0131	16,503		
4	CES Project	118-91-10	-	5,092,988	\$ 5,092,988	0.1429	727,570		
5	Other Computer Equipment	118-91-10	3,987,762	(1,697,663)	\$ 2,290,099	0.2433	557,181		
6	Transportation equipment		-	-	\$ -	-	-		
7	Communications equipment	118-97	3,743,753	-	\$ 3,743,753	0.0503	188,311		
8	Other		-	-	\$ -		-		
9	TOTAL COMMON PLANT	Sum L 1 to L 7	<u>\$ 14,299,816</u>	<u>\$ 3,395,325</u>	<u>\$ 17,695,141</u>	0.0904	<u>\$ 1,599,463</u>	<u>\$ 580,177</u>	<u>\$ 1,039,286</u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

TAXES OTHER THAN INCOME TAXES

Line #	Description	[1] Account Number	[2] Recorded Balance 12 Months Ended 8/31/2010	[3] Pro Forma Adjustments	[4] Adjusted Tax Expense 8/31/2010
1	Property Taxes	408.1	\$ 4,678,438	\$ -	\$ 4,678,438
2	Social Security	408.3	853,897		853,897
3	Federal Unemployment Insurance	408.2	10,298		10,298
4	State Unemployment Insurance	408.4	33,045		33,045
5	Other		-		-
6	Payroll Taxes Allocated	408.5	(897,240)		(897,240)
7	Total	Sum L 1 to L 6	<u>\$ 4,678,438</u>	<u>\$ -</u>	<u>\$ 4,678,438</u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

GROSS PLANT IN SERVICE ALLOCATION FACTOR

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
		ELECTRIC				GAS				OTHER			TOTAL COMPANY
		Electric	Common	NET A/C # 114	Total	Gas	Common	NET A/C # 114	Total	Other	Common	Total	
					[1]+[2]+[3]				[5]+[6]			[8]+[9]	[4]+[8]+[11]
1	August 2010	\$ 418,011,885	\$ 14,299,816	\$ 9,987,842	\$ 443,099,013	\$ 74,586,361	\$ 2,546,661	\$ 2,453,057	\$ 79,576,079	\$ -	\$ -	\$ -	\$ 522,675,092
2	Plant Allocator Factors				84.78%				15.22%			0.00%	100.00%

Factors Used For:

1. Debt Service Allocation
2. Investment in NRUCFC

MIDWEST ENERGY, INC
 ELECTRIC DEP'T
 TEST YEAR ENDED AUGUST 31, 2010

GROSS PLANT IN SERVICE ALLOCATION FACTOR

	[1]	[2]	[3]	[4]	[5]	
Line #	Description	Common Plant	Electric	Gas	Other	Total
1	Plant-in-Service At End of Year (Before Common Plant)		\$ 418,811,685	\$ 74,586,361	\$ -	\$ 493,398,046
2	Percent of Total Plant		<u>84.88%</u>	<u>15.12%</u>	<u>0.00%</u>	<u>100.00%</u>
3	August 2010	16,846,477	14,299,816	2,546,661	-	16,846,477

**MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
FUNCTIONALIZATION**

<u>Functional Allocator</u>	<u>Total</u>	<u>Electric Production</u>	<u>External Transmission</u>	<u>Local Generation</u>	<u>MWE Transmission</u>	<u>Primary Distribution</u>	<u>Secondary Distribution</u>	<u>Onsite</u>
None	EXT	0	0	0	0	0	0	0
None%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PROD	EXT	1	0	0	0	0	0	0
PROD%	1	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANS	EXT	0	1	0	0	0	0	0
EXTRANS%	1	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENERATION	EXT	0	0	1	0	0	0	0
GENERATION%	1	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
MWETRANS	EXT	0	0	0	1	0	0	0
MWETRANS%	1	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
PRIMARY	EXT	0	0	0	0	1	0	0
PRIMARY%	1	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
SEC	EXT	0	0	0	0	0	1	0
SEC%	1	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
ONSITE	EXT	0	0	0	0	0	0	1
ONSITE%	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
T-LINES	EXT	0	0	0	1,000,000	0	0	0
T-LINES%	1,000,000	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
T-STATIONS	EXT	0	0	0	1,000,000	0	0	0
T-STATIONS%	1,000,000	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
FUNCTIONALIZATION

<u>Functional Allocator</u>	<u>Total</u>	<u>Electric Production</u>	<u>External Transmission</u>	<u>Local Generation</u>	<u>MWE Transmission</u>	<u>Primary Distribution</u>	<u>Secondary Distribution</u>	<u>Onsite</u>
POLES	EXT	0	0	0	0	91	9	0
POLES%	100	0.00%	0.00%	0.00%	0.00%	90.96%	9.04%	0.00%
OHCOND	EXT	0	0	0	0	89	11	0
OHCOND%	100	0.00%	0.00%	0.00%	0.00%	88.62%	11.38%	0.00%
UGCOND&DEV	EXT	0	0	0	0	1	0.372	0
UGCOND&DEV%	1	0.00%	0.00%	0.00%	0.00%	62.77%	37.23%	0.00%
UGCOND	EXT	0	0	0	0	1	0.3	0
UGCOND%	1	0.00%	0.00%	0.00%	0.00%	72.96%	27.04%	0.00%
PROPHELD	EXT	0	0	10,000,000	5,000,000	1,000,000	0	0
PROPHELD%	16,000,000	0.00%	0.00%	62.50%	31.25%	6.25%	0.00%	0.00%
T-POLES	EXT	0	0	0	1,000,000	0	0	0
T-POLES%	1,000,000	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
D-STATIONS	EXT	0	0	0	0	1,000,000	0	0
D-STATIONS%	1,000,000	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
MWE-OPEXP	INT	0	0	4,270,124	2,361,267	6,746,397	538,883	5,428,021
MWE-OPEXP%	19,344,691	0.00%	0.00%	22.07%	12.21%	34.87%	2.79%	28.06%
OPEXP	INT	74,855,251	1,178,588	4,270,124	2,361,267	6,746,397	538,883	5,428,021
OPEXP%	95,378,530	78.48%	1.24%	4.48%	2.48%	7.07%	0.56%	5.69%
REVREQ-RSL	INT	74,772,222	1,177,280	11,878,451	9,408,972	0	0	7,330,939
REVREQ-RSL%	104,567,865	71.51%	1.13%	11.36%	9.00%	0.00%	0.00%	7.01%

**MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
FUNCTIONALIZATION**

<u>Functional Allocator</u>	<u>Total</u>	<u>Electric Production</u>	<u>External Transmission</u>	<u>Local Generation</u>	<u>MWE Transmission</u>	<u>Primary Distribution</u>	<u>Secondary Distribution</u>	<u>Onsite</u>
MWE-REV-REQ	INT	0	0	11,878,451	9,408,972	27,786,205	2,841,507	7,330,939
MWE-REV-REQ%	59,246,075	0.00%	0.00%	20.05%	15.88%	46.90%	4.80%	12.37%
REVREQ	INT	74,772,222	1,177,280	11,878,451	9,408,972	27,786,205	2,841,507	7,330,939
REVREQ%	135,195,577	55.31%	0.87%	8.79%	6.96%	20.55%	2.10%	5.42%
MWE-LABOR	INT	0	0	39,122	550,559	2,162,938	0	0
MWE-LABOR%	2,752,618	0.00%	0.00%	1.42%	20.00%	78.58%	0.00%	0.00%
LABOR	INT	495,275	0	39,122	550,559	2,162,938	176,570	2,003,658
LABOR%	5,428,122	9.12%	0.00%	0.72%	10.14%	39.85%	3.25%	36.91%
PTLABOR	INT	370,384	0	106,146	502,651	1,820,873	154,167	1,515,671
PTLABOR%	4,469,893	8.29%	0.00%	2.37%	11.25%	40.74%	3.45%	33.91%
PRODPTxL	INT	0	0	77,934,711	0	0	0	0
PRODPTxL%	77,934,711	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
TRANSPTxL	INT	0	0	0	86,534,758	0	0	0
TRANSPTxL%	86,534,758	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
DISTPTxL	INT	0	0	0	0	191,798,907	22,524,683	17,581,058
DISTPTxL%	231,904,648	0.00%	0.00%	0.00%	0.00%	82.71%	9.71%	7.58%
GENPTxL	INT	0	0	264,639	3,724,234	14,631,113	0	0
GENPTxL%	18,619,987	0.00%	0.00%	1.42%	20.00%	78.58%	0.00%	0.00%
TRANSPT	INT	0	0	0	88,818,228	0	0	0
TRANSPT%	88,818,228	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%

**MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
FUNCTIONALIZATION**

<u>Functional Allocator</u>	<u>Total</u>	<u>Electric Production</u>	<u>External Transmission</u>	<u>Local Generation</u>	<u>MWE Transmission</u>	<u>Primary Distribution</u>	<u>Secondary Distribution</u>	<u>Onsite</u>
DISTPT	INT	0	0	0	0	192,276,184	22,524,683	17,581,058
DISTPT%	232,381,925	0.00%	0.00%	0.00%	0.00%	82.74%	9.69%	7.57%
GENPT	INT	0	0	267,384	3,762,864	14,782,874	0	0
GENPT%	18,813,122	0.00%	0.00%	1.42%	20.00%	78.58%	0.00%	0.00%
T-LABOR	INT	0	0	0	550,559	0	0	0
T-LABOR%	550,559	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
D-LABOR	INT	0	0	28,037	0	2,162,938	176,570	421,141
D-LABOR%	2,788,686	0.00%	0.00%	1.01%	0.00%	77.56%	6.33%	15.10%
MWE-TPIS	INT	0	0	78,543,271	92,879,760	207,727,034	22,597,348	17,637,775
MWE-TPIS%	419,385,188	0.00%	0.00%	18.73%	22.15%	49.53%	5.39%	4.21%
TPIS	INT	0	0	78,543,271	92,879,760	207,727,034	22,597,348	17,637,775
TPIS%	419,385,188	0.00%	0.00%	18.73%	22.15%	49.53%	5.39%	4.21%
UNCLASS	INT	0	0	0	10000	100578.1104	9995.8896	10000
UNCLASS%	130,574	0.00%	0.00%	0.00%	7.66%	77.03%	7.66%	7.66%
CWIP	INT	0	0	-158	155,612	1,138,695	376,265	33,326
CWIP%	1,703,741	0.00%	0.00%	-0.01%	9.13%	66.84%	22.08%	1.96%
T-SUBSTATIONS	INT	0	0	0	40,706,201	0	0	0
T-SUBSTATIONS%	40,706,201	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
TBD	EXT	1	0	1	1	1	1	1
TBD%	6	16.67%	0.00%	16.67%	16.67%	16.67%	16.67%	16.67%

Last row of range "FFACTOR".

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2011
CLASSIFICATION ALLOCATION FACTORS

Allocator Name	Description	Total	Demand	Energy	Customer
DEMAND DEMAND%	Classification to Demand	External 1	1 100.00%	0 0.00%	0 0.00%
ENERGY ENERGY%	Classification to Energy	External 1	0 0.00%	1 100.00%	0 0.00%
CUST CUST%	Classification to Customer	External 1	0.0 0.00%	0 0.00%	1.0 100.00%
PP-Classify PP-Classify%	Classification to Demand and Energy - Pur Power	External 1	0.8 0.8	0.2 0.2	0 0
REVENUE REVENUE%	Classification to Revenue	External 0	0 0.00%	0 0.00%	0.00 0.00%
TRANSFORM TRANSFORM%	Classification based on Minimum System - Transformers	External 1	0 46.36%	0 0.00%	0.54 53.64%
POLES-P POLES-P%	Classification based on Minimum System - Primary Poles	External 1	1 53.13%	0 0.00%	0.47 46.87%
POLES-S POLES-S%	Classification based on Minimum System - Secondary Poles	External 1	1 53.13%	0 0.00%	0 46.87%
P-LINES-UG P-LINES-UG%	Classification based on Minimum System - UG Lines	External 1	1 64.70%	0 0.00%	0.35 35.30%
P-LINES-OH P-LINES-OH%	Classification based on Minimum System - OH Lines	External 1	0 33.01%	0 0.00%	1 66.99%
S-LINES-OH S-LINES-OH%	Classification based on Minimum System - OH Lines	External 1	1 64.70%	0 0.00%	0 35.30%
S-LINES-UG S-LINES-UG%	Classification based on Minimum System - UG Lines	External 1	0 33.01%	0 0.00%	1 66.99%
PRODLABOR PRODLABOR%	Classification on basis of Production function labor	Internal 443,057	0 0.00%	495,275 100.00%	0 0.00%
EXTRANSLABOR EXTRANSLABOR%	Classification on basis of External Transmission function labor	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENLABOR GENLABOR%	Classification on basis of Generation General function labor	Internal 66,048	8,126 20.77%	30,996 79.23%	0 0.00%
TRANSLABOR TRANSLABOR%	Classification on basis of MWE Transmission function labor	Internal 356,478	550,559 100.00%	0 0.00%	0 0.00%
PRILABOR PRILABOR%	Classification on basis of Primary Distribution function labor	Internal 1,763,825	1,761,509 81.44%	0 0.00%	401,429 18.56%
SECLABOR SECLABOR%	Classification on basis of Secondary Distribution function labor	Internal 157,939	62,160 35.20%	0 0.00%	114,410 64.80%
ONSITELABOR ONSITELABOR%	Classification on basis of Onsite labor function	Internal 1,845,368	0 0.00%	0 0.00%	2,003,658 100.00%
PRODCWIP PRODCWIP%	Classification on basis of Production function CWIP	Internal 0	0 0.00%	0 0.00%	0 0.00%
EXTRANSCWIP EXTRANSCWIP%	Classification on basis of External Transmission function CWIP	Internal 0	0 0.00%	0 0.00%	0 0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2011
CLASSIFICATION ALLOCATION FACTORS

Allocator Name	Description	Total	Demand	Energy	Customer
GENCWIP	Classification on basis of	Internal	(374)	216	0
GENCWIP%	General function CWIP	312	236.20%	-136.20%	0.00%
TRANSCWIP	Classification on basis of MWE	Internal	155,612	0	0
TRANSCWIP%	Transmission function CWIP	154,527	100.00%	0.00%	0.00%
PRICWIP	Classification on basis of Primary	Internal	834,217	0	304,479
PRICWIP%	Distribution function CWIP	1,139,311	73.26%	0.00%	26.74%
SECCWIP	Classification on basis of Secondary	Internal	151,414	0	224,851
SECCWIP%	Distribution function CWIP	376,265	40.24%	0.00%	59.76%
ONSITECWIP	Classification on basis of	Internal	0	0	33,326
ONSITECWIP%	Onsite function CWIP	33,326	0.00%	0.00%	100.00%
PRODUNCLASS	Classification on basis of Production	Internal	0	0	0
PRODUNCLASS%	function unclassified plant	0	0.00%	0.00%	0.00%
EXTRANSUNCLASS	Classification on basis of External	Internal	0	0	0
EXTRANSUNCLASS%	Transmission function unclassified plant	0	0.00%	0.00%	0.00%
GENUNCLASS	Classification on basis of Generation	Internal	(374)	216	0
GENUNCLASS%	function unclassified plant	312	236.20%	-136.20%	0.00%
TRANSUNCLASS	Classification on basis of Transmission	Internal	155,612	0	0
TRANSUNCLASS%	function unclassified plant	154,527	100.00%	0.00%	0.00%
PRIUNCLASS	Classification on basis of Primary	Internal	834,217	0	304,479
PRIUNCLASS%	Distribution function unclassified plant	1,139,311	73.26%	0.00%	26.74%
SECUNCLASS	Classification on basis of Secondary	Internal	151,414	0	224,851
SECUNCLASS%	Distribution function unclassified plant	376,265	40.24%	0.00%	59.76%
ONSITEUNCLASS	Classification on basis of	Internal	0	0	33,326
ONSITEUNCLASS%	Onsite function unclassified plant	33,326	0.00%	0.00%	100.00%
PRODPtXL	Classification on basis of Production	Internal	0	0	0
PRODPtXL%	function plant less land and rights	0	0.00%	0.00%	0.00%
EXTRANSPTXL	Classification on basis of External	Internal	0	0	0
EXTRANSPTXL%	Transmission function plant less land and rights	0	0.00%	0.00%	0.00%
GENPTXL	Classification on basis of Generation	Internal	62,604,280	15,847,638	0
GENPTXL%	function plant less land and rights	76,418,713	79.80%	20.20%	0.00%
TRANSPTXL	Classification on basis of Transmission	Internal	90,557,661	0	0
TRANSPTXL%	function plant less land and rights	67,051,387	100.00%	0.00%	0.00%
PRIPTXL	Classification on basis of Primary Distribution	Internal	113,987,285	0	93,110,712
PRIPTXL%	function plant less land and rights	175,177,273	55.04%	0.00%	44.96%
SECPTXL	Classification on basis of Secondary	Internal	9,758,312	0	12,839,036
SECPTXL%	Distribution function plant less land and rights	19,822,599	43.18%	0.00%	56.82%
ONSITEPTXL	Classification on basis of Onsite	Internal	0	0	17,637,775
ONSITEPTXL%	function plant less land and rights	14,712,432	0.00%	0.00%	100.00%
PRODPt	Classification on basis of	Internal	0	0	0
PRODPt%	Production function plant	0	0.00%	0.00%	0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2011
CLASSIFICATION ALLOCATION FACTORS

Allocator Name	Description	Total	Demand	Energy	Customer
EXTRANSPT EXTRANSPT%	Classification on basis of Externalmalemalernal Transmission function plant	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENPT GENPT%	Classification on basis of General funciton plant	Internal 76,512,742	62,675,737 79.80%	15,867,534 20.20%	0 0.00%
TRANSPT TRANSPT%	Classification on basis of Transmission funciton plant	Internal 69,357,900	92,879,760 100.00%	0 0.00%	0 0.00%
PRIPT PRIPT%	Classification on basis of Primary Distribution funciton plant	Internal 175,772,112	114,588,157 55.16%	0 0.00%	93,138,878 44.84%
SECP SECP%	Classification on basis of Secondary Distribution funciton plant	Internal 19,822,599	9,758,312 43.18%	0 0.00%	12,839,036 56.82%
ONSITEPT ONSITEPT%	Classification on basis of Onsite funciton plant	Internal 14,712,432	0 0.00%	0 0.00%	17,637,775 100.00%
PRODO&M PRODO&M%	Classification on basis of Produciton function operation maInternalmalemalernalenance and expense	Internal 55,885,519	33,615,583 44.91%	41,239,668 55.09%	0 0.00%
EXTRANSO&M EXTRANSO&M%	Classification on basis of Externalmalemalernal T function operation maInternalmalemalernalenance and	Internal 1,269,583	1,178,588 100.00%	0 0.00%	0 0.00%
GENO&M GENO&M%	Classification on basis of Generation function operation maInternalmalemalernalenance and expense	Internal 5,138,147	1,654,151 38.74%	2,615,973 61.26%	0 0.00%
TRANSO&M TRANSO&M%	Classification on basis of Transmission function operation maInternalmalemalernalenance and expense	Internal 1,592,106	2,361,267 100.00%	0 0.00%	0 0.00%
PRIO&M PRIO&M%	Classification on basis of Primary Distribution function operation maInternalmalemalernalenance and	Internal 5,285,399	5,560,455 82.42%	0 0.00%	1,185,942 17.58%
SECO&M SECO&M%	Classification on basis of Secondary Distribution function operation maInternalmalemalernalenance and	Internal 468,964	175,213 32.51%	0 0.00%	363,670 67.49%
ONSITEO&M ONSITEO&M%	Classification on basis of Onsite function operation maInternalmalemalernalenance and expense	Internal 4,748,404	0 0.00%	0 0.00%	5,428,021 100.00%
PRODLABPT PRODLABPT%	Classification on basis of Production function operation maInternalmalemalernalenance and expense	Internal 326,815	0 0.00%	370,384 100.00%	0 0.00%
EXTRANSLABPT EXTRANSLABPT%	Classification on basis of Externalmalemalernal T function labor & plant related A&G expenses	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENLABPT GENLABPT%	Classification on basis of Generation function labor & plant related A&G expenses	Internal 95,880	67,433 63.53%	38,713 36.47%	0 0.00%
TRANSLABPT TRANSLABPT%	Classification on basis of MWE Transmission function labor & plant related A&G expenses	Internal 305,701	502,651 100.00%	0 0.00%	0 0.00%
PRILABPT PRILABPT%	Classification on basis of Primary Distribution function labor & plant related A&G expenses	Internal 1,409,401	1,429,493 78.51%	0 0.00%	391,380 21.49%
SECLABPT SECLABPT%	Classification on basis of Secondary Distribution function labor & plant related A&G expenses	Internal 128,720	56,038 36.35%	0 0.00%	98,129 63.65%
ONSITELABPT ONSITELABPT%	Classification on basis of Onsite function labor & plant related A&G expenses	Internal 1,370,276	0 0.00%	0 0.00%	1,515,671 100.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2011
CLASSIFICATION ALLOCATION FACTORS

Allocator Name	Description	Total	Demand	Energy	Customer
PRODREVREQ PRODREVREQ%	Classification on basis of Production function revenue requirement	Internal 55,836,856	33,578,297 44.91%	41,193,925 55.09%	0 0.00%
EXTRANSREVREQ EXTRANSREVREQ%	Classification on basis of Externalmalemalemal T function revenue requirement	Internal 1,268,478	1,177,280 100.00%	0 0.00%	0 0.00%
GENREVREQ GENREVREQ%	Classification on basis of Generation function revenue requirement	Internal 13,079,733	7,470,253 62.89%	4,408,198 37.11%	0 0.00%
TRANSREVREQ TRANSREVREQ%	Classification on basis of MWE Transmission function revenue requirement	Internal 6,121,164	9,408,972 100.00%	0 0.00%	0 0.00%
PRIREVREQ PRIREVREQ%	Classification on basis of Primary Distribution function revenue requirement	Internal 22,923,494	17,580,794 63.27%	0 0.00%	10,205,410 36.73%
SECREVREQ SECREVREQ%	Classification on basis of Secondary Distribution function revenue requirement	Internal 2,408,906	1,160,956 40.86%	0 0.00%	1,680,551 59.14%
ONSITEREVREQ ONSITEREVREQ%	Classification on basis of Onsite function revenue requirement	Internal 6,218,707	0 0.00%	0 0.00%	7,330,939 100.00%
PRODINC PRODINC%	Classification on basis of Prodction function income	Internal (6,650,911)	(1,791,335) 44.91%	(2,197,613) 55.09%	0 0.00%
EXTRANSINC EXTRANSINC%	Classification on basis of Externalmalemalemal Transmission function income	Internal (151,093)	(62,806) 100.00%	0 0.00%	0 0.00%
GENINC GENINC%	Classification on basis of Generation function income	Internal 3,671,189	3,132,829 76.38%	968,727 23.62%	0 0.00%
TRANSINC TRANSINC%	Classification on basis of MWE Transmission function income	Internal 3,820,844	5,657,376 100.00%	0 0.00%	0 0.00%
PRIINC PRIINC%	Classification on basis of Primary Distribution function income	Internal 6,015,821	4,981,663 55.78%	0 0.00%	3,950,013 44.22%
SECINC SECINC%	Classification on basis of Secondary Distribution function income	Internal 721,649	465,949 42.71%	0 0.00%	624,990 57.29%
ONSITEINC ONSITEINC%	Classification on basis of Onsite function income	Internal 828,800	0 0.00%	0 0.00%	1,324,209 100.00%
PRODGEN PRODGEN%	Classification on basis of Production function general plant additions	Internal 0	0 0.00%	0 0.00%	0 0.00%
EXTRANSGEN EXTRANSGEN%	Classification on basis of Externalmalemalemal Transmission function general plant additions	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENGEN GENGEN%	Classification on basis of Externalmalemalemal Transmission function general plant additions	Internal 315,808	85,721 43.23%	112,565 56.77%	0 0.00%
TRANSGEN TRANSGEN%	Classification on basis of Generation function general plant additions	Internal 1,704,492	2,790,455 100.00%	0 0.00%	0 0.00%
PRIGEN PRIGEN%	Classification on basis of Primary Distribution function general plant additions	Internal 8,433,689	7,831,918 71.44%	0 0.00%	3,130,729 28.56%
SECGEN SECGEN%	Classification on basis of Secondary Distribution function general plant additions	Internal 0	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN ONSITEGEN%	Classification on basis of Onsite function general plant additions	Internal 0	0 0	0 0	0 0
TBD TBD%			1 1	0 0	0 0

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD	
KW-MONTH	EXT	24,379,334	1,144,998	471,952	8,056,143	119,068	0	10,557,618	8,973,975	379,063	655,387	2,126,586	2,226,932	3,473,243	0	
KW-MONTH%	EXT	122,856,870	19.84%	0.93%	6.56%	0.38%	0.00%	8.59%	7.30%	0.31%	0.53%	1.73%	1.81%	2.83%	0.00%	
AVG-CUST-NoRSL	EXT	22,355	850	2,206	6,903	41	0	700	63	16	33	4	940	1,106	0	
AVG-CUST-NoRSL%	EXT	48,319	46.26%	1.76%	4.57%	14.29%	0.08%	0.00%	1.45%	0.13%	0.03%	0.07%	0.01%	1.95%	2.29%	0.00%
AVG-CUST	EXT	22,355	850	2,206	6,903	41	0	700	63	16	33	4	940	1,106	0	
AVG-CUST%	EXT	48,325	46.26%	1.76%	4.56%	14.28%	0.08%	0.00%	1.45%	0.13%	0.03%	0.07%	0.01%	1.95%	2.29%	0.00%
MWE-KWH	EXT	23,277,021	1,254,224	127,568	7,582,970	120,830	0	10,913,262	10,214,787	386,990	820,122	2,623,659	2,397,481	4,095,146	0	
MWE-KWH%	EXT	149,998,263	15.52%	0.84%	5.06%	0.09%	0.00%	7.28%	6.81%	0.26%	0.55%	1.75%	1.60%	2.73%	0.00%	
KWH-NoRSL	EXT	232,770,209	12,542,241	1,275,680	75,829,702	1,208,296	0	109,132,619	102,147,867	3,869,900	8,201,218	26,236,592	23,974,814	40,951,463	0	
KWH-NoRSL%	EXT	1,359,846,044	17.12%	0.92%	5.58%	0.09%	0.00%	8.03%	7.51%	0.28%	0.60%	1.93%	1.76%	3.01%	0.00%	
KWH	EXT	232,770,209	12,542,241	1,275,680	75,829,702	1,208,296	0	109,132,619	102,147,867	3,869,900	8,201,218	26,236,592	23,974,814	40,951,463	0	
KWH%	EXT	1,499,982,632	15.52%	0.84%	5.06%	0.09%	0.00%	7.28%	6.81%	0.26%	0.55%	1.75%	1.60%	2.73%	0.00%	
KWH Adjusted	EXT	230,463,038	12,206,180	1,285,249	75,412,930	1,199,564	0	109,446,076	105,004,352	1,925,555	8,224,774	27,161,696	38,508,590	26,632,224	0	
KWH Adjusted%	EXT	1,361,824,414	16.92%	0.90%	5.54%	0.09%	0.00%	8.04%	7.71%	0.14%	0.60%	1.99%	2.83%	1.96%	0.00%	
KW-BILLED	EXT	0	0	0	0	4,874	0	457,156	388,583	27,823	24,939	83,857	0	87,522	0	
KW-BILLED%	EXT	2,680,791	0.00%	0.00%	0.00%	0.00%	0.18%	0.00%	17.05%	14.50%	1.04%	0.93%	3.13%	0.00%	3.26%	0.00%
CUST-MONTH	EXT	268,255	10,202	26,471	82,838	492	0	8,402	758	191	396	48	11,281	13,266	0	
CUST-MONTH%	EXT	579,895	46.26%	1.76%	4.56%	14.28%	0.08%	0.00%	1.45%	0.13%	0.03%	0.07%	0.01%	1.85%	2.29%	0.00%
RESCUST	EXT	22,355	850	0	0	0	0	0	0	0	0	0	0	0	0	
RESCUST%	EXT	29,765	75.10%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
AVG-CUST-SEC	EXT	22,355	850	2,206	6,903	41	0	700	63	16	33	0	940	1,106	0	
AVG-CUST-SEC%	EXT	48,315	46.27%	1.76%	4.57%	14.29%	0.08%	0.00%	1.45%	0.13%	0.03%	0.07%	0.00%	1.95%	2.29%	0.00%
PEAK&AVG-PROD	EXT	0.1960	0.0084	0.0009	0.0545	0.0009	0.0000	0.0725	0.0689	0.0019	0.0054	0.0181	0.0197	0.0193	0.0000	
PEAK&AVG-PROD%	EXT	1.0000	19.60%	0.84%	0.09%	5.45%	0.09%	0.00%	7.25%	6.89%	0.19%	0.54%	1.81%	1.97%	1.93%	0.00%
1CP-PROD	EXT	70,602	2,470	298	17,023	270	-	20,467	19,259	726	1,538	5,134	3,550	6,063	-	
1CP-PROD%	EXT	352,824	20.01%	0.70%	4.82%	0.08%	0.00%	5.80%	5.46%	0.21%	0.44%	1.46%	1.01%	1.72%	0.00%	
1CP-NoRS-NoM	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1CP-NoRS-NoM%	EXT	88,550	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1CP-NoRS-NoW	EXT	70,602	2,470	298	17,023	270	0	20,467	19,259	726	1,538	5,134	3,550	6,063	0	
1CP-NoRS-NoW%	EXT	228,450	30.90%	1.08%	0.13%	7.45%	0.12%	8.96%	8.43%	0.32%	0.67%	2.25%	1.55%	2.65%	0.00%	
1CP-PROD-NoRS	EXT	70,602	2,470	298	17,023	270	0	20,467	19,259	726	1,538	5,134	3,550	6,063	0	
1CP-PROD-NoRS%	EXT	317,000	22.27%	0.78%	0.09%	5.37%	0.09%	6.46%	6.08%	0.23%	0.48%	1.62%	1.12%	1.91%	0.00%	
1CP-EXTRANS	EXT	70,602	2,470	298	17,023	270	0	20,467	19,259	726	1,538	5,134	3,550	6,063	0	
1CP-EXTRANS%	EXT	372,912	18.93%	0.66%	0.08%	4.56%	0.07%	5.49%	5.16%	0.19%	0.41%	1.38%	0.95%	1.63%	0.00%	
1CP-GEN	EXT	70,602	2,470	298	17,023	270	0	20,467	19,259	726	1,538	5,134	3,550	6,063	0	
1CP-GEN%	EXT	352,824	20.01%	0.70%	0.08%	4.82%	0.08%	5.80%	5.46%	0.21%	0.44%	1.46%	1.01%	1.72%	0.00%	
1CP-TRANS	EXT	70,602	2,470	298	17,023	270	0	20,467	19,259	726	1,538	5,134	3,550	6,063	0	
1CP-TRANS%	EXT	372,912	18.93%	0.66%	0.08%	4.56%	0.07%	5.49%	5.16%	0.19%	0.41%	1.38%	0.95%	1.63%	0.00%	
12CP-NoRS-NoW	EXT	42,366	2,033	226	12,882	204	0	16,601	15,621	589	1,248	4,164	3,550	6,063	0	

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total EXT	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD
12CP-NoRS-NoW%	152,578	27.77%	1.33%	0.15%	8.44%	0.13%	0.00%	10.88%	10.24%	0.39%	0.82%	2.73%	2.33%	3.97%	0.00%
12CP-NoRS-NoM	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12CP-NoRS-NoM%	62,853	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12CP-PROD-NoRSL	EXT	42,366	2,033	226	12,882	204	0	16,601	15,621	589	1,248	4,164	3,550	6,063	0
12CP-PROD-NoRSL%	215,432	19.67%	0.94%	0.10%	5.98%	0.09%	0.00%	7.71%	7.25%	0.27%	0.58%	1.93%	1.65%	2.81%	0.00%
12CP-PROD	EXT	42,366	2,033	226	12,882	204	0	16,601	15,621	589	1,248	4,164	3,550	6,063	0
12CP-PROD%	240,098	17.65%	0.85%	0.09%	5.37%	0.09%	0.00%	6.91%	6.51%	0.25%	0.52%	1.73%	1.48%	2.53%	0.00%
12CP-EXTRANS-NoRSL	EXT	42,366	2,033	226	12,882	204	0	16,601	15,621	589	1,248	4,164	3,550	6,063	0
12CP-EXTRANS-NoRSL%	225,966	18.75%	0.90%	0.10%	5.70%	0.09%	0.00%	7.35%	6.91%	0.26%	0.55%	1.84%	1.57%	2.68%	0.00%
12CP-EXTRANS	EXT	42,366	2,033	226	12,882	204	0	16,601	15,621	589	1,248	4,164	3,550	6,063	0
12CP-EXTRANS%	256,885	16.49%	0.79%	0.09%	5.01%	0.08%	0.00%	6.46%	6.08%	0.23%	0.49%	1.62%	1.38%	2.36%	0.00%
12CP-GEN-NoRSL	EXT	42,366	2,033	226	12,882	204	0	16,601	15,621	589	1,248	4,164	3,550	6,063	0
12CP-GEN-NoRSL%	225,986	18.75%	0.90%	0.10%	5.70%	0.09%	0.00%	7.35%	6.91%	0.26%	0.55%	1.84%	1.57%	2.68%	0.00%
12CP-GEN	EXT	42,366	2,033	226	12,882	204	0	16,601	15,621	589	1,248	4,164	3,550	6,063	0
12CP-GEN%	240,098	17.65%	0.85%	0.09%	5.37%	0.09%	0.00%	6.91%	6.51%	0.25%	0.52%	1.73%	1.48%	2.53%	0.00%
12CP-TRANS-RSL	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12CP-TRANS-RSL%	24,666,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12CP-TRANS-NoWS	EXT	39,166	2,149	278	12,954	206	0	19,010	16,158	1,046	1,015	3,785	3,185	5,440	0
12CP-TRANS-NoWS%	160,240	24.44%	1.34%	0.17%	8.08%	0.13%	0.00%	11.86%	10.08%	0.65%	0.63%	2.36%	1.99%	3.39%	0.00%
12CP-TRANS	EXT	39,166	2,149	278	12,954	206	0	19,010	16,158	1,046	1,015	3,785	3,185	5,440	0
12CP-TRANS%	261,511	14.98%	0.82%	0.11%	4.95%	0.08%	0.00%	7.27%	6.18%	0.40%	0.39%	1.45%	1.22%	2.08%	0.00%
NCP-PRI	EXT	74,821	4,639	331	19,734	314	0	27,174	23,098	719	1,523	0	3,915	6,687	0
NCP-PRI%	330,237	22.66%	1.40%	0.10%	5.98%	0.09%	0.00%	8.23%	6.99%	0.22%	0.46%	0.00%	1.19%	2.02%	0.00%
NCP-SECxL	EXT	74,821	4,639	331	19,734	314	0	27,174	23,098	719	1,523	0	3,915	6,687	0
NCP-SECxL%	328,578	22.77%	1.41%	0.10%	6.01%	0.10%	0.00%	8.27%	7.03%	0.22%	0.46%	0.00%	1.19%	2.04%	0.00%
NCP-SEC	EXT	74,821	4,639	331	19,734	314	0	27,174	23,098	719	1,523	0	3,915	6,687	0
NCP-SEC%	330,237	22.66%	1.40%	0.10%	5.98%	0.09%	0.00%	8.23%	6.99%	0.22%	0.46%	0.00%	1.19%	2.02%	0.00%
NCP-ONSITE	EXT	74,821	4,639	331	19,734	314	0	27,174	23,098	719	1,523	0	3,915	6,687	0
NCP-ONSITE%	330,237	22.66%	1.40%	0.10%	5.98%	0.09%	0.00%	8.23%	6.99%	0.22%	0.46%	0.00%	1.19%	2.02%	0.00%
KWH-PROD-NoRSL	EXT	232,770,209	12,542,241	1,275,680	75,829,702	1,208,296	0	109,132,619	102,147,867	3,869,900	8,201,218	26,236,592	23,974,814	40,951,463	0
KWH-PROD-NoRSL%	1,359,846,044	17.12%	0.92%	0.09%	5.56%	0.09%	0.00%	8.03%	7.51%	0.28%	0.60%	1.93%	1.76%	3.01%	0.00%
KWH-NoRSL-NoW	EXT	232,770,209	12,542,241	1,275,680	75,829,702	1,208,296	0	109,132,619	102,147,867	3,869,900	8,201,218	26,236,592	23,974,814	40,951,463	0
KWH-NoRSL-NoW%	973,280,429	23.92%	1.29%	0.13%	7.79%	0.12%	0.00%	11.21%	10.50%	0.40%	0.84%	2.70%	2.46%	4.21%	0.00%
KWH-NoRSL-NoM	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
KWH-NoRSL-NoM%	386,565,615	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
KWH-PROD	EXT	232,770,209	12,542,241	1,275,680	75,829,702	1,208,296	0	109,132,619	102,147,867	3,869,900	8,201,218	26,236,592	23,974,814	40,951,463	0
KWH-PROD%	1,499,982,632	15.52%	0.84%	0.09%	5.06%	0.08%	0.00%	7.28%	6.81%	0.26%	0.55%	1.75%	1.60%	2.73%	0.00%
KWH-EXTRANS	EXT	232,770,209	12,542,241	1,275,680	75,829,702	1,208,296	0	109,132,619	102,147,867	3,869,900	8,201,218	26,236,592	23,974,814	40,951,463	0
KWH-EXTRANS%	1,499,982,632	15.52%	0.84%	0.09%	5.06%	0.08%	0.00%	7.28%	6.81%	0.26%	0.55%	1.75%	1.60%	2.73%	0.00%

7,428,850

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	M System OFS Large	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
12CP-NoRS-NoW%	20.32%	3.00%	0.20%	1.67%	0.14%	0.31%	5.19%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12CP-NoRS-NoM	0	0	0	0	0	0	0	0	12,355	764	9,991	723	30,182	6,205	2,390	244	0
12CP-NoRS-NoM%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	19.66%	1.22%	15.90%	1.15%	48.02%	9.87%	3.80%	0.39%	0.00%
12CP-PROD-NoRSL	31,006	4,576	300	2,552	213	465	7,920	0	12,355	764	9,991	723	30,182	6,205	2,390	244	0
12CP-PROD-NoRSL%	14.39%	2.12%	0.14%	1.18%	0.10%	0.22%	3.68%	0.00%	5.74%	0.35%	4.64%	0.34%	14.01%	2.88%	1.11%	0.11%	0.00%
12CP-PROD	31,006	4,576	300	2,552	213	465	7,920	18,475	12,355	764	9,991	723	30,182	6,205	2,390	244	6,191
12CP-PROD%	12.91%	1.91%	0.12%	1.06%	0.09%	0.19%	3.30%	7.69%	5.15%	0.32%	4.16%	0.30%	12.57%	2.58%	1.00%	0.10%	2.58%
12CP-EXTRANS-NoRSL	31,006	4,576	300	2,552	213	465	0	18,475	12,355	764	9,991	723	30,182	6,205	2,390	244	0
12CP-EXTRANS-NoRSL%	13.72%	2.02%	0.13%	1.13%	0.09%	0.21%	0.00%	8.18%	5.47%	0.34%	4.42%	0.32%	13.36%	2.75%	1.06%	0.11%	0.00%
12CP-EXTRANS	31,006	4,576	300	2,552	213	465	30,899	18,475	12,355	764	9,991	723	30,182	6,205	2,390	244	0
12CP-EXTRANS%	12.07%	1.78%	0.12%	0.99%	0.08%	0.18%	12.03%	7.19%	4.81%	0.30%	3.89%	0.28%	11.75%	2.42%	0.93%	0.10%	0.00%
12CP-GEN-NoRSL	31,006	4,576	300	2,552	213	465	0	18,475	12,355	764	9,991	723	30,182	6,205	2,390	244	0
12CP-GEN-NoRSL%	13.72%	2.02%	0.13%	1.13%	0.09%	0.21%	0.00%	8.18%	5.47%	0.34%	4.42%	0.32%	13.36%	2.75%	1.06%	0.11%	0.00%
12CP-GEN	31,006	4,576	300	2,552	213	465	7,920	18,475	12,355	764	9,991	723	30,182	6,205	2,390	244	6,191
12CP-GEN%	12.91%	1.91%	0.12%	1.06%	0.09%	0.19%	3.30%	7.69%	5.15%	0.32%	4.16%	0.30%	12.57%	2.58%	1.00%	0.10%	2.58%
12CP-TRANS-RSL	0	0	0	0	0	0	0	18,475	0	0	0	0	0	0	0	0	6,191
12CP-TRANS-RSL%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	74.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.10%
12CP-TRANS-NoWS	25,854	4,931	389	6,299	231	561	17,583	0	0	0	0	0	0	0	0	0	0
12CP-TRANS-NoWS%	16.13%	3.08%	0.24%	3.93%	0.14%	0.35%	10.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12CP-TRANS	25,854	4,931	389	6,299	231	561	7,867	41,425	11,612	772	15,801	681	18,688	5,069	2,751	308	13,881
12CP-TRANS%	9.89%	1.89%	0.15%	2.41%	0.09%	0.21%	3.01%	15.84%	4.44%	0.30%	6.04%	0.26%	7.15%	1.94%	1.05%	0.12%	5.31%
NCP-PRI	34,195	14,712	1,073	23,121	810	1,660	0	0	21,909	1,394	15,049	1,054	36,326	6,762	8,349	870	0
NCP-PRI%	10.35%	4.45%	0.32%	7.00%	0.25%	0.50%	0.00%	0.00%	6.63%	0.42%	4.56%	0.32%	11.00%	2.05%	2.53%	0.26%	0.00%
NCP-SECxL	34,195	14,712	1,073	23,121	810	0	0	0	21,909	1,394	15,049	1,054	36,326	6,762	8,349	870	0
NCP-SECxL%	10.41%	4.48%	0.33%	7.04%	0.25%	0.00%	0.00%	0.00%	6.67%	0.42%	4.58%	0.32%	11.06%	2.06%	2.54%	0.26%	0.00%
NCP-SEC	34,195	14,712	1,073	23,121	810	1,660	0	0	21,909	1,394	15,049	1,054	36,326	6,762	8,349	870	0
NCP-SEC%	10.35%	4.45%	0.32%	7.00%	0.25%	0.50%	0.00%	0.00%	6.63%	0.42%	4.56%	0.32%	11.00%	2.05%	2.53%	0.26%	0.00%
NCP-ONSITE	34,195	14,712	1,073	23,121	810	1,660	0	0	21,909	1,394	15,049	1,054	36,326	6,762	8,349	870	0
NCP-ONSITE%	10.35%	4.45%	0.32%	7.00%	0.25%	0.50%	0.00%	0.00%	6.63%	0.42%	4.56%	0.32%	11.00%	2.05%	2.53%	0.26%	0.00%
KWH-PROD-NoRSL	209,097,659	20,144,434	1,705,777	33,547,815	1,114,601	7,139,537	62,390,006	0	68,159,661	4,335,716	57,858,142	4,048,848	195,577,460	41,412,254	11,431,738	3,741,796	0
KWH-PROD-NoRSL%	15.38%	1.48%	0.13%	2.47%	0.08%	0.53%	4.59%	0.00%	5.01%	0.32%	4.25%	0.30%	14.38%	3.05%	0.84%	0.28%	0.00%
KWH-NoRSL-NoW	209,097,659	20,144,434	1,705,777	33,547,815	1,114,601	7,139,537	62,390,006	0	0	0	0	0	0	0	0	0	0
KWH-NoRSL-NoW%	21.48%	2.07%	0.18%	3.45%	0.11%	0.73%	6.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
KWH-NoRSL-NoM	0	0	0	0	0	0	0	0	68,159,661	4,335,716	57,858,142	4,048,848	195,577,460	41,412,254	11,431,738	3,741,796	0
KWH-NoRSL-NoM%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	17.63%	1.12%	14.97%	1.05%	50.59%	10.71%	2.96%	0.97%	0.00%
KWH-PROD	209,097,659	20,144,434	1,705,777	33,547,815	1,114,601	7,139,537	62,390,006	86,248,161	68,159,661	4,335,716	57,858,142	4,048,848	195,577,460	41,412,254	11,431,738	3,741,796	53,888,427
KWH-PROD%	13.94%	1.34%	0.11%	2.24%	0.07%	0.48%	4.16%	5.75%	4.54%	0.29%	3.86%	0.27%	13.04%	2.76%	0.76%	0.25%	3.59%
KWH-EXTRANS	209,097,659	20,144,434	1,705,777	33,547,815	1,114,601	7,139,537	62,390,006	86,248,161	68,159,661	4,335,716	57,858,142	4,048,848	195,577,460	41,412,254	11,431,738	3,741,796	53,888,427
KWH-EXTRANS%	13.94%	1.34%	0.11%	2.24%	0.07%	0.48%	4.16%	5.75%	4.54%	0.29%	3.86%	0.27%	13.04%	2.76%	0.76%	0.25%	3.59%

7,428,850

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total EXT	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD
RESALE-REV RESALE-REV%	EXT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
RETAIL-REV RETAIL-REV%	EXT 127,964,967	25,733,176 20.11%	1,186,254 0.93%	493,171 0.39%	8,963,287 7.00%	133,512 0.10%	0 0.00%	12,195,235 9.53%	9,893,415 7.73%	170,760 0.13%	708,728 0.55%	2,330,953 1.82%	3,811,064 2.98%	2,438,711 1.91%	0 0.00%
CUSTACCT CUSTACCT%	EXT 48,325	22,355 46.26%	850 1.76%	2,206 4.56%	6,903 14.28%	41 0.08%	0 0.00%	700 1.45%	63 0.13%	16 0.03%	33 0.07%	4 0.01%	940 1.95%	1,106 2.29%	0 0.00%
CUSTSVC CUSTSVC%	EXT 48,325	22,355 46.26%	850 1.76%	2,206 4.56%	6,903 14.28%	41 0.08%	0 0.00%	700 1.45%	63 0.13%	16 0.03%	33 0.07%	4 0.01%	940 1.95%	1,106 2.29%	0 0.00%
REV-TOTAL REV-TOTAL%	INT 127,964,967	25,733,176 20.11%	1,186,254 0.93%	493,171 0.39%	8,963,287 7.00%	133,512 0.10%	0 0.00%	12,195,235 9.53%	9,893,415 7.73%	170,760 0.13%	708,728 0.55%	2,330,953 1.82%	3,811,064 2.98%	2,438,711 1.91%	0 0.00%
4CP-PROD-NoRSL 4CP-PROD-NoRSL%	EXT 269,750	55,672 20.64%	1,978 0.73%	257 0.10%	14,686 5.44%	233 0.09%	0 0.00%	26,771 9.92%	16,184 6.00%	610 0.23%	1,293 0.48%	4,314 1.60%	3,358 1.24%	5,735 2.13%	0 0.00%
4CP-PROD 4CP-PROD%	EXT 297,193	55,672 18.73%	1,978 0.67%	257 0.09%	14,686 4.94%	233 0.08%	0 0.00%	26,771 9.01%	16,184 5.45%	610 0.21%	1,293 0.43%	4,314 1.45%	3,358 1.13%	5,735 1.93%	0 0.00%
4CP-EXTRANS 4CP-EXTRANS%	EXT 324,117	55,672 17.18%	1,978 0.61%	257 0.08%	14,686 4.53%	233 0.07%	0 0.00%	26,771 8.26%	16,184 4.99%	610 0.19%	1,293 0.40%	4,314 1.33%	3,358 1.04%	5,735 1.77%	0 0.00%
4CP-GEN 4CP-GEN%	EXT 288,061	55,793 19.37%	1,955 0.68%	253 0.09%	17,196 5.97%	294 0.10%	43 0.01%	20,725 7.19%	17,616 6.12%	625 0.22%	425 0.15%	8,870 3.08%	3,336 1.16%	4,836 1.68%	16 0.01%
4CP-TRANS 4CP-TRANS%	EXT 288,041	55,793 19.37%	1,955 0.68%	253 0.09%	17,196 5.97%	294 0.10%	23 0.01%	20,725 7.20%	17,616 6.12%	625 0.22%	425 0.15%	8,870 3.08%	3,336 1.16%	4,836 1.68%	16 0.01%
MISCREV MISCREV%	EXT 127,964,967	25,733,176 20.11%	1,186,254 0.93%	493,171 0.39%	8,963,287 7.00%	133,512 0.10%	0 0.00%	12,195,235 9.53%	9,893,415 7.73%	170,760 0.13%	708,728 0.55%	2,330,953 1.82%	3,811,064 2.98%	2,438,711 1.91%	0 0.00%
METERCOST METERCOST%	EXT 6,340,185	26 9.17%	26 0.35%	26 0.90%	327 35.60%	357 0.23%	0 0.00%	457 5.05%	507 0.51%	507 0.13%	507 0.26%	2100 0.13%	327 4.85%	357 6.22%	327 0.00%
METERCOST-NoRSL METERCOST-NoRSL%	EXT 6,308,685	581,219 9.21%	22,104 0.35%	57,354 0.91%	2,257,336 35.78%	14,637 0.23%	0 0.00%	319,976 5.07%	32,026 0.51%	8,070 0.13%	16,731 0.27%	8,400 0.13%	307,407 4.87%	394,664 6.26%	0 0.00%
CUSTDEPOSIT CUSTDEPOSIT%	EXT 29,765	22,355 75.10%	850 2.86%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STREET-LIGHT STREET-LIGHT%	EXT 1,000	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DIR-367 DIR-367%	EXT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SERVICES-369 SERVICES-369%	EXT 15,717,007	438 62.30%	438 2.37%	406 5.70%	406 17.83%	406 0.11%	0 0.00%	150 105,025	150 9,475	150 2,388	150 14,190	430 1,720	430 404,236	430 475,365	430 0
METEROM METEROM%	EXT 41,243	12,213 29.61%	464 1.13%	634 1.54%	3,772 9.14%	22 0.05%	0 0.00%	383 0.93%	35 0.08%	9 0.02%	18 0.04%	2 0.01%	3,240 7.86%	3,811 9.24%	0 0.00%
METEREAD METEREAD%	EXT 41,243	12,213 29.61%	464 1.13%	634 1.54%	3,772 9.14%	22 0.05%	0 0.00%	383 0.93%	35 0.08%	9 0.02%	18 0.04%	2 0.01%	3,240 7.86%	3,811 9.24%	0 0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	M System OFS Large	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
RESALE-REV	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RESALE-REV%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RETAIL-REV	18,327,577	2,793,359	247,826	3,969,283	255,464	1,074,662	3,729,450	0	6,460,180	325,770	5,710,771	365,595	12,277,472	2,939,016	1,052,281	377,996	0
RETAIL-REV%	14.32%	2.18%	0.19%	3.10%	0.20%	0.84%	2.91%	0.00%	5.05%	0.25%	4.46%	0.29%	9.59%	2.30%	0.82%	0.30%	0.00%
CUSTACCT	1,171	676	74	791	750	0	6	0	6,368	192	2,382	40	35	286	337	0	0
CUSTACCT%	2.42%	1.40%	0.15%	1.64%	1.55%	0.00%	0.01%	0.00%	13.18%	0.40%	4.93%	0.08%	0.07%	0.59%	0.70%	0.00%	0.00%
CUSTSVC	1,171	676	74	791	750	0	6	0	6,368	192	2,382	40	35	286	337	0	0
CUSTSVC%	2.42%	1.40%	0.15%	1.64%	1.55%	0.00%	0.01%	0.00%	13.18%	0.40%	4.93%	0.08%	0.07%	0.59%	0.70%	0.00%	0.00%
REV-TOTAL	18,327,577	2,793,359	247,826	3,969,283	255,464	1,074,662	3,729,450	0	6,460,180	325,770	5,710,771	365,595	12,277,472	2,939,016	1,052,281	377,996	0
REV-TOTAL%	14.32%	2.18%	0.19%	3.10%	0.20%	0.84%	2.91%	0.00%	5.05%	0.25%	4.46%	0.29%	9.59%	2.30%	0.82%	0.30%	0.00%
4CP-PROD-NoRSL	29,330	11,698	786	15,450	505	82	8,064	0	16,235	1,004	11,391	824	31,270	5,870	6,110	43	0
4CP-PROD-NoRSL%	10.87%	4.34%	0.29%	5.73%	0.19%	0.03%	2.99%	0.00%	6.02%	0.37%	4.22%	0.31%	11.59%	2.18%	2.26%	0.02%	0.00%
4CP-PROD	29,330	11,698	786	15,450	505	82	8,064	21,575	16,235	1,004	11,391	824	31,270	5,870	6,110	43	5,868
4CP-PROD%	9.87%	3.94%	0.26%	5.20%	0.17%	0.03%	2.71%	7.26%	5.46%	0.34%	3.83%	0.28%	10.52%	1.98%	2.06%	0.01%	1.97%
4CP-EXTRANS	29,330	11,698	786	15,450	505	82	40,857	21,575	16,235	1,004	11,391	824	31,270	5,870	6,110	43	0
4CP-EXTRANS%	9.05%	3.61%	0.24%	4.77%	0.16%	0.03%	12.61%	6.66%	5.01%	0.31%	3.51%	0.25%	9.65%	1.81%	1.88%	0.01%	0.00%
4CP-GEN	27,437	11,543	994	13,768	150	582	7,932	23,021	16,574	845	18,834	1,149	12,921	5,254	5,904	342	8,828
4CP-GEN%	9.52%	4.01%	0.35%	4.78%	0.05%	0.20%	2.75%	7.99%	5.75%	0.29%	6.54%	0.40%	4.49%	1.82%	2.05%	0.12%	3.06%
4CP-TRANS	27,437	11,543	994	13,768	150	582	7,932	23,021	16,574	845	18,834	1,149	12,921	5,254	5,904	342	8,828
4CP-TRANS%	9.53%	4.01%	0.35%	4.78%	0.05%	0.20%	2.75%	7.99%	5.75%	0.29%	6.54%	0.40%	4.49%	1.82%	2.05%	0.12%	3.06%
MISCREV	18,327,577	2,793,359	247,826	3,969,283	255,464	1,074,662	3,729,450	0	6,460,180	325,770	5,710,771	365,595	12,277,472	2,939,016	1,052,281	377,996	0
MISCREV%	14.32%	2.18%	0.19%	3.10%	0.20%	0.84%	2.91%	0.00%	5.05%	0.25%	4.46%	0.29%	9.59%	2.30%	0.82%	0.30%	0.00%
METERCOST	327	357	357	357	26	0	2100	2100	26	357	327	357	2100	357	357	0	2100
METERCOST%	6.04%	3.81%	0.42%	4.45%	0.31%	0.00%	0.19%	0.33%	2.61%	1.08%	12.29%	0.23%	1.17%	1.61%	1.90%	0.00%	0.17%
METERCOST-NoRSL	382,863	241,273	26,507	282,447	19,491	0	12,075	0	165,566	68,485	779,050	14,280	74,375	102,162	120,190	0	10,500
METERCOST-NoRSL%	6.07%	3.82%	0.42%	4.48%	0.31%	0.00%	0.19%	0.00%	2.62%	1.09%	12.35%	0.23%	1.18%	1.62%	1.91%	0.00%	0.00%
CUSTDEPOSIT	0	0	0	0	0	0	0	0	6,368	192	0	0	0	0	0	0	0
CUSTDEPOSIT%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	21.39%	0.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STREET-LIGHT	0	0	0	0	1,000	0	0	0	0	0	0	0	0	0	0	0	0
STREET-LIGHT%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR-367	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR-367%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SERVICES-369	430	430	430	0	0	150	0	0	0	0	0	0	0	0	0	0	0
SERVICES-369%	3.20%	1.85%	0.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
METEROM	4,036	2,330	256	2,727	215	0	3	0	3,479	105	1,302	22	19	986	1,160	0	0
METEROM%	9.79%	5.65%	0.62%	6.61%	0.52%	0.00%	0.01%	0.00%	8.44%	0.25%	3.16%	0.05%	0.05%	2.39%	2.81%	0.00%	0.00%
METEREAD	4,036	2,330	256	2,727	215	0	3	0	3,479	105	1,302	22	19	986	1,160	0	0
METEREAD%	9.79%	5.65%	0.62%	6.61%	0.52%	0.00%	0.01%	0.00%	8.44%	0.25%	3.16%	0.05%	0.05%	2.39%	2.81%	0.00%	0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total EXT	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD
STEAM-FUEL	EXT	24,379,334	1,144,998	471,952	8,056,143	119,068	0	10,557,618	8,973,975	379,063	655,387	2,126,586	2,226,932	3,473,243	0
STEAM-FUEL%	122,856,870	19.84%	0.93%	0.38%	6.56%	0.10%	0.00%	8.59%	7.30%	0.31%	0.53%	1.73%	1.81%	2.83%	0.00%
OTHER-FUEL	EXT	24,379,334	1,144,998	471,952	8,056,143	119,068	0	10,557,618	8,973,975	379,063	655,387	2,126,586	2,226,932	3,473,243	0
OTHER-FUEL%	122,856,870	19.84%	0.93%	0.38%	6.56%	0.10%	0.00%	8.59%	7.30%	0.31%	0.53%	1.73%	1.81%	2.83%	0.00%
RADIAL-DIRECT	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RADIAL-DIRECT%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR-Resale-D	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR-Resale-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR-Resale-E	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR-Resale-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR-RESALE-T	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR-RESALE-T%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
KWH-FUEL	EXT	232,770,209	12,542,241	1,275,680	75,829,702	1,208,296	0	109,132,619	102,147,867	3,869,900	8,201,218	26,236,592	23,974,814	40,951,463	0
KWH-FUEL%	1,446,094,205	16.10%	0.87%	0.09%	5.24%	0.08%	0.00%	7.55%	7.06%	0.27%	0.57%	1.81%	1.66%	2.83%	0.00%
CONSRVKWH	EXT	70,602	2,470	298	17,023	270	0	20,467	19,259	726	1,538	5,134	3,550	6,063	0
CONSRVKWH%	352,824	20.01%	0.70%	0.08%	4.82%	0.08%	0.00%	5.80%	5.46%	0.21%	0.44%	1.46%	1.01%	1.72%	0.00%
PRODREV-D-NoRSL	INT	6,544,613	289,182	32,334	1,872,483	29,749	0	2,632,906	2,395,756	61,120	189,014	626,711	721,260	669,911	0
PRODREV-D-NoRSL%	23,338,672	28.04%	1.24%	0.14%	8.02%	0.13%	0.00%	11.28%	10.27%	0.26%	0.81%	2.69%	3.09%	2.87%	0.00%
PRODREV-D	INT	6,544,613	289,182	32,334	1,872,483	29,749	0	2,632,906	2,395,756	61,120	189,014	626,711	721,260	669,911	0
PRODREV-D%	34,153,837	19.16%	0.85%	0.09%	5.48%	0.09%	0.00%	7.71%	7.01%	0.18%	0.55%	1.83%	2.11%	1.96%	0.00%
EXTRANSREV-D-NoRSL	INT	239,089	11,470	1,271	72,424	1,149	0	93,336	87,820	3,310	7,014	23,410	19,956	34,085	0
EXTRANSREV-D-NoRSL%	1,212,312	19.72%	0.95%	0.10%	5.97%	0.09%	0.00%	7.70%	7.24%	0.27%	0.58%	1.93%	1.65%	2.81%	0.00%
EXTRANSREV-D	INT	239,089	11,470	1,271	72,424	1,149	0	93,336	87,820	3,310	7,014	23,410	19,956	34,085	0
EXTRANSREV-D%	1,212,312	19.72%	0.95%	0.10%	5.97%	0.09%	0.00%	7.70%	7.24%	0.27%	0.58%	1.93%	1.65%	2.81%	0.00%
GENREV-D-NoRSL	INT	1,548,339	55,087	7,141	406,867	6,454	0	740,918	448,402	16,900	35,811	119,529	93,009	158,861	0
GENREV-D-NoRSL%	7,024,491	22.04%	0.78%	0.10%	5.79%	0.09%	0.00%	10.55%	6.38%	0.24%	0.51%	1.70%	1.32%	2.26%	0.00%
GENREV-D	INT	1,548,339	55,087	7,141	406,867	6,454	0	740,918	448,402	16,900	35,811	119,529	93,009	158,861	0
GENREV-D%	7,469,654	20.73%	0.74%	0.10%	5.45%	0.09%	0.00%	9.92%	6.00%	0.23%	0.48%	1.60%	1.25%	2.13%	0.00%
TRANSREV-D	INT	1,418,340	77,658	10,022	466,184	7,428	0	683,716	581,315	37,586	36,554	136,219	114,563	195,676	0
TRANSREV-D%	9,408,219	15.08%	0.83%	0.11%	4.96%	0.08%	0.00%	7.27%	6.18%	0.40%	0.39%	1.45%	1.22%	2.08%	0.00%
PRIREV-D	INT	4,021,779	249,137	17,753	1,057,254	16,802	0	1,455,816	1,237,443	38,515	81,614	114	209,759	358,272	0
PRIREV-D%	12,792,731	31.44%	1.95%	0.14%	8.26%	0.13%	0.00%	11.38%	9.67%	0.30%	0.64%	0.00%	1.64%	2.80%	0.00%
SECREV-D-NoRSL	INT	266,335	16,499	1,176	70,016	1,113	0	96,410	81,949	2,551	5,405	8	13,891	23,726	0
SECREV-D-NoRSL%	841,304	31.66%	1.96%	0.14%	8.32%	0.13%	0.00%	11.46%	9.74%	0.30%	0.64%	0.00%	1.65%	2.82%	0.00%
SECREV-D	INT	266,335	16,499	1,176	70,016	1,113	0	96,410	81,949	2,551	5,405	8	13,891	23,726	0
SECREV-D%	1,160,863	22.94%	1.42%	0.10%	6.03%	0.10%	0.00%	8.31%	7.06%	0.22%	0.47%	0.00%	1.20%	2.04%	0.00%
ONSITEREV-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREV-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODREV-E-NoRSL	INT	7,222,835	382,529	40,125	2,352,770	37,425	0	3,413,593	3,272,638	61,816	256,511	846,350	1,188,057	843,568	0

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total EXT	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD
PRODREV-E-NoRSL%	28,475,746	25.36%	1.34%	0.14%	8.26%	0.13%	0.00%	11.99%	11.49%	0.22%	0.90%	2.97%	4.17%	2.96%	0.00%
PRODREV-E	INT	7,222,835	382,529	40,125	2,352,770	37,425	0	3,413,593	3,272,638	61,816	256,511	846,350	1,188,057	843,568	0
PRODREV-E%	42,399,578	17.04%	0.90%	0.09%	5.55%	0.09%	0.00%	8.05%	7.72%	0.15%	0.60%	2.00%	2.80%	1.99%	0.00%
EXTRANSREV-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSREV-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENREV-E-NoRSL	INT	760,313	40,713	4,173	246,781	3,930	0	355,987	335,716	10,698	26,750	86,417	92,434	119,335	0
GENREV-E-NoRSL%	4,413,158	17.23%	0.92%	0.09%	5.59%	0.09%	0.00%	8.07%	7.61%	0.24%	0.61%	1.96%	2.09%	2.70%	0.00%
GENREV-E	INT	760,313	40,713	4,173	246,781	3,930	0	355,987	335,716	10,698	26,750	86,417	92,434	119,335	0
GENREV-E%	4,413,653	17.23%	0.92%	0.09%	5.59%	0.09%	0.00%	8.07%	7.61%	0.24%	0.61%	1.96%	2.09%	2.70%	0.00%
TRANSREV-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSREV-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIREV-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIREV-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECREV-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECREV-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEREV-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREV-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODREV-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODREV-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSREV-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSREV-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENREV-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENREV-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSREV-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSREV-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIREV-C-NoRSL	INT	4,762,794	181,392	468,438	1,468,019	8,741	0	151,747	16,029	3,464	7,182	915	200,076	235,519	0
PRIREV-C-NoRSL%	8,247,762	57.75%	2.20%	5.68%	17.80%	0.11%	0.00%	1.84%	0.19%	0.04%	0.09%	0.01%	2.43%	2.86%	0.00%
PRIREV-C	INT	4,762,794	181,392	468,438	1,468,019	8,741	0	151,747	16,029	3,464	7,182	915	200,076	235,519	0
PRIREV-C%	8,247,861	57.75%	2.20%	5.68%	17.80%	0.11%	0.00%	1.84%	0.19%	0.04%	0.09%	0.01%	2.43%	2.86%	0.00%
SECREV-C-NoRSL	INT	729,592	27,791	71,736	224,846	1,339	0	23,291	2,500	532	1,103	-19	30,647	36,080	0
SECREV-C-NoRSL%	1,381,037	52.83%	2.01%	5.19%	16.28%	0.10%	0.00%	1.69%	0.18%	0.03%	0.08%	0.00%	2.22%	2.61%	0.00%
SECREV-C	INT	729,592	27,791	71,736	224,846	1,339	0	23,291	2,500	532	1,103	-19	30,647	36,080	0
SECREV-C%	1,680,416	43.42%	1.65%	4.27%	13.38%	0.08%	0.00%	1.39%	0.15%	0.03%	0.07%	0.00%	1.82%	2.15%	0.00%
ONSITEREV-C-NoRSL	INT	2,589,944	98,760	215,744	952,875	5,825	0	120,764	50,006	2,908	5,989	2,559	256,314	305,254	0
ONSITEREV-C-NoRSL%	7,326,118	35.35%	1.35%	2.94%	13.01%	0.08%	0.00%	1.65%	0.68%	0.04%	0.08%	0.03%	3.50%	4.17%	0.00%
ONSITEREV-C-Lite	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREV-C-Lite%	413,485	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEREV-C	INT	2,589,944	98,760	215,744	952,875	5,825	0	120,764	50,006	2,908	5,989	2,559	256,314	305,254	0
ONSITEREV-C%	7,330,360	35.33%	1.35%	2.94%	13.00%	0.08%	0.00%	1.65%	0.68%	0.04%	0.08%	0.03%	3.50%	4.16%	0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	M System QFS Large	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
PRODREV-E-NoRSL%	22.98%	2.24%	0.17%	3.75%	0.13%	0.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODREV-E	6,542,698	638,407	46,529	1,068,633	36,503	222,757	1,926,874	0	2,099,897	131,360	1,789,998	126,748	6,084,399	1,297,971	340,710	115,875	0
PRODREV-E%	15.43%	1.51%	0.11%	2.52%	0.09%	0.53%	4.54%	0.00%	4.95%	0.31%	4.22%	0.30%	14.37%	3.06%	0.80%	0.27%	0.00%
EXTRANSREV-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSREV-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENREV-E-NoRSL	681,987	66,186	5,420	110,308	3,699	23,256	186,819	0	220,881	13,969	187,153	13,145	633,896	134,447	36,649	12,096	0
GENREV-E-NoRSL%	15.45%	1.50%	0.12%	2.50%	0.08%	0.53%	4.23%	0.00%	5.01%	0.32%	4.24%	0.30%	14.36%	3.05%	0.83%	0.27%	0.00%
GENREV-E	681,987	66,186	5,420	110,308	3,699	23,256	186,819	321	220,881	13,969	187,153	13,145	633,896	134,447	36,649	12,096	174
GENREV-E%	15.45%	1.50%	0.12%	2.50%	0.08%	0.53%	4.23%	0.01%	5.00%	0.32%	4.24%	0.30%	14.36%	3.05%	0.83%	0.27%	0.00%
TRANSREV-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSREV-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIREV-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIREV-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECREV-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECREV-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEREV-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREV-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODREV-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODREV-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSREV-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSREV-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENREV-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENREV-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSREV-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSREV-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIREV-C-NoRSL	252,581	145,071	15,881	170,445	159,268	200	0	0	0	0	0	0	0	0	0	0	0
PRIREV-C-NoRSL%	3.06%	1.76%	0.19%	2.07%	1.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIREV-C	252,581	145,071	15,881	170,445	159,268	200	99	0	0	0	0	0	0	0	0	0	0
PRIREV-C%	3.06%	1.76%	0.19%	2.07%	1.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECREV-C-NoRSL	38,747	22,243	2,434	26,145	141,997	34	0	0	0	0	0	0	0	0	0	0	0
SECREV-C-NoRSL%	2.81%	1.61%	0.18%	1.89%	10.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECREV-C	38,747	22,243	2,434	26,145	141,997	34	-25	0	197,172	5,959	73,776	1,253	1,746	8,953	10,529	16	0
SECREV-C%	2.31%	1.32%	0.14%	1.56%	8.45%	0.00%	0.00%	0.00%	11.73%	0.35%	4.39%	0.07%	0.10%	0.53%	0.63%	0.00%	0.00%
ONSITEREV-C-NoRSL	329,264	186,890	20,488	219,401	271,585	310,404	0	0	727,748	27,995	325,529	5,747	20,564	79,078	91,402	103,081	0
ONSITEREV-C-NoRSL%	4.49%	2.55%	0.28%	2.99%	3.71%	4.24%	0.00%	0.00%	9.93%	0.38%	4.44%	0.08%	0.28%	1.08%	1.25%	1.41%	0.00%
ONSITEREV-C-Lite	0	0	0	0	0	310,404	0	0	0	0	0	0	0	0	0	103,081	0
ONSITEREV-C-Lite%	0.00%	0.00%	0.00%	0.00%	0.00%	75.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	24.93%	0.00%
ONSITEREV-C	329,264	186,890	20,488	219,401	271,585	310,404	4,242	0	727,748	27,995	325,529	5,747	20,564	79,078	91,402	103,081	0
ONSITEREV-C%	4.49%	2.55%	0.28%	2.99%	3.70%	4.23%	0.06%	0.00%	9.93%	0.38%	4.44%	0.08%	0.28%	1.08%	1.25%	1.41%	0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total EXT	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD
PRODPTxL-D PRODPTxL-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODPTxL-E PRODPTxL-E%	INT 0	0.00 0.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%
PRODPTxL-C PRODPTxL-C%	INT 418,010,480	0 0.00%	0 0.00%	78,451,918 18.77%	90,557,661 21.66%	207,097,997 49.54%	22,597,348 5.41%	17,637,775 4.22%	0 0.00%	0 0.00%	0 0.00%	1,667,953 0.40%	0 0.00%	-5 0.00%	-166 0.00%
EXTRANSPTxL-D EXTRANSPTxL-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSPTxL-E EXTRANSPTxL-E%	INT 0	0.00 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSPTxL-C EXTRANSPTxL-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENPTxL-D GENPTxL-D%	INT 62,604,280	12,919,237 20.64%	459,037 0.73%	59,739 0.10%	3,407,102 5.44%	54,044 0.09%	0 0.00%	6,204,716 9.91%	3,754,923 6.00%	141,509 0.23%	299,891 0.48%	1,000,987 1.60%	778,765 1.24%	1,330,212 2.12%	0 0.00%
GENPTxL-E GENPTxL-E%	INT 15,847,638	2,685,614.30 16.95%	142,090.51 0.90%	14,959.83 0.09%	877,863.15 5.54%	13,964.05 0.09%	0.00 0.00%	1,273,275.74 8.03%	1,221,141.33 7.71%	22,763.83 0.14%	95,685.52 0.60%	315,867.67 1.99%	445,185.21 2.81%	312,275.11 1.97%	0.00 0.00%
GENPTxL-C GENPTxL-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSPTxL-D-WS TRANSPTxL-D-WS%	INT 1.0000	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSPTxL-D-NoWS TRANSPTxL-D-NoWS%	INT 50,981,287	13,575,109 26.63%	743,832 1.46%	96,320 0.19%	4,484,488 8.80%	71,456 0.14%	0 0.00%	6,577,283 12.90%	5,592,246 10.97%	361,622 0.71%	351,628 0.69%	1,310,437 2.57%	1,101,965 2.16%	1,882,270 3.69%	0 0.00%
TRANSPTxL-D TRANSPTxL-D%	INT 90,557,661	13,575,109 14.99%	743,832 0.82%	96,320 0.11%	4,484,488 4.95%	71,456 0.08%	0 0.00%	6,577,283 7.26%	5,592,246 6.18%	361,622 0.40%	351,628 0.39%	1,310,437 1.45%	1,101,965 1.22%	1,882,270 2.08%	0 0.00%
TRANSPTxL-E TRANSPTxL-E%	INT 0	0.00 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSPTxL-C TRANSPTxL-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIPTxL-D-WS PRIPTxL-D-WS%	INT 1.0000	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIPTxL-D-NoWS PRIPTxL-D-NoWS%	INT 82,331,018	25,825,926 31.37%	1,601,276 1.94%	114,263 0.14%	6,811,591 8.27%	108,251 0.13%	0 0.00%	9,379,596 11.39%	7,972,656 9.68%	248,111 0.30%	525,804 0.64%	0 0.00%	1,351,199 1.64%	2,307,987 2.80%	0 0.00%
PRIPTxL-D PRIPTxL-D%	INT 113,987,285	25,825,926 22.66%	1,601,276 1.40%	114,263 0.10%	6,811,591 5.98%	108,251 0.09%	0 0.00%	9,379,596 8.23%	7,972,656 6.99%	248,111 0.22%	525,804 0.46%	0 0.00%	1,351,199 1.19%	2,307,987 2.02%	0 0.00%
PRIPTxL-E PRIPTxL-E%	INT 0	0.00 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIPTxL-C-NoWS PRIPTxL-C-NoWS%	INT 74,509,440	43,004,600 57.72%	1,637,183 2.20%	4,237,041 5.69%	13,276,809 17.82%	79,038 0.11%	0 0.00%	1,370,141 1.84%	142,897 0.19%	31,241 0.04%	64,804 0.09%	7,682 0.01%	1,809,202 2.43%	2,129,494 2.86%	0 0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total EXT	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	
GENCWIP-D	INT	-77	-3	0	-20	0	0	-37	-22	-1	-2	-6	-5	-8	0	
GENCWIP-D%		-374	20.64%	0.73%	0.10%	5.44%	0.09%	0.00%	9.93%	6.00%	0.23%	0.48%	1.60%	1.24%	2.13%	0.00%
GENCWIP-E-NoRSL	INT	39,84	2.16	0.22	12.95	0.21	0.00	18.57	17.17	0.81	1.40	4.40	2.92	8.12	0.00	
GENCWIP-E-NoRSL%		155	25.69%	1.39%	0.14%	8.35%	0.13%	0.00%	11.97%	11.07%	0.53%	0.90%	2.83%	1.88%	5.24%	0.00%
GENCWIP-E	INT	39,84	2.16	0.22	12.95	0.21	0.00	18.57	17.17	0.81	1.40	4.40	2.92	8.12	0.00	
GENCWIP-E%		216	18.48%	1.00%	0.10%	6.01%	0.10%	0.00%	8.61%	7.97%	0.38%	0.65%	2.04%	1.36%	3.77%	0.00%
GENCWIP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
GENCWIP-C%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSCWIP-D	INT	23,307	1,279	166	7,708	123	0	11,311	9,615	622	604	2,252	1,895	3,237	0	
TRANSCWIP-D%		155,612	14.98%	0.82%	0.11%	4.95%	0.08%	0.00%	7.27%	6.18%	0.40%	0.39%	1.45%	1.22%	2.08%	0.00%
TRANSCWIP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSCWIP-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSCWIP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSCWIP-C%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRICWIP-D	INT	189,007	11,719	836	49,851	792	0	68,645	58,348	1,816	3,848	0	9,889	16,891	0	
PRICWIP-D%		834,217	22.66%	1.40%	0.10%	5.98%	0.09%	0.00%	8.23%	6.99%	0.22%	0.46%	0.00%	1.19%	2.02%	0.00%
PRICWIP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PRICWIP-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRICWIP-C	INT	140,863	5,357	13,900	43,499	258	0	4,413	399	100	208	25	5,924	6,966	0	
PRICWIP-C%		304,479	46.26%	1.76%	4.57%	14.29%	0.08%	0.00%	1.45%	0.13%	0.03%	0.07%	0.01%	1.95%	2.29%	0.00%
SECCWIP-D	INT	34,479	2,138	153	9,094	145	0	12,522	10,644	331	702	0	1,804	3,081	0	
SECCWIP-D%		151,414	22.77%	1.41%	0.10%	6.01%	0.10%	0.00%	8.27%	7.03%	0.22%	0.46%	0.00%	1.19%	2.04%	0.00%
SECCWIP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SECCWIP-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECCWIP-C	INT	104,035	3,957	10,266	32,126	191	0	3,258	294	74	154	0	4,375	5,145	0	
SECCWIP-C%		224,851	46.27%	1.76%	4.57%	14.29%	0.08%	0.00%	1.45%	0.13%	0.03%	0.07%	0.00%	1.95%	2.29%	0.00%
ONSITECWIP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ONSITECWIP-D%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITECWIP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ONSITECWIP-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITECWIP-C	INT	15,420	586	1,522	4,762	28	0	483	44	11	23	0	648	763	0	
ONSITECWIP-C%		33,326	46.27%	1.76%	4.57%	14.29%	0.08%	0.00%	1.45%	0.13%	0.03%	0.07%	0.00%	1.95%	2.29%	0.00%
PRODPT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PRODPT-D%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSPT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
EXTRANSPT-D%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPT-D	INT	12,933,984	459,561	59,807	3,410,992	54,105	0	6,211,807	3,759,211	141,671	300,233	1,002,130	779,655	1,331,731	0	
GENPT-D%		62,675,737	20.64%	0.73%	0.10%	5.44%	0.09%	0.00%	9.91%	6.00%	0.23%	0.48%	1.60%	1.24%	2.12%	0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	M System QFS Large	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
GENCWIP-D	-41	-16	-1	-21	-1	0	-11	0	-23	-1	-16	-1	-43	-8	-8	0	0
GENCWIP-D%	10.87%	4.34%	0.29%	5.73%	0.19%	0.03%	2.99%	0.00%	6.02%	0.37%	4.22%	0.31%	11.59%	2.18%	2.26%	0.02%	0.00%
GENCWIP-E-NoRSL	35.56	3.41	0.30	5.66	0.19	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENCWIP-E-NoRSL%	22.93%	2.20%	0.20%	3.65%	0.12%	0.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENCWIP-E	35.56	3.41	0.30	5.66	0.19	1.22	-5.27	0.00	11.65	0.75	9.86	0.69	33.19	7.01	1.98	0.64	0.00
GENCWIP-E%	16.50%	1.58%	0.14%	2.62%	0.09%	0.56%	-2.44%	0.00%	5.41%	0.35%	4.57%	0.32%	15.40%	3.25%	0.92%	0.30%	0.00%
GENCWIP-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENCWIP-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSCWIP-D	15,384	2,935	231	3,749	137	334	4,683	24,648	6,910	459	9,402	405	11,121	3,016	1,637	183	8,259
TRANSCWIP-D%	9.89%	1.89%	0.15%	2.41%	0.09%	0.21%	3.01%	15.84%	4.44%	0.30%	6.04%	0.26%	7.15%	1.94%	1.05%	0.12%	5.31%
TRANSCWIP-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSCWIP-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSCWIP-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSCWIP-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRICWIP-D	86,390	37,164	2,710	58,407	2,045	4,192	0	0	55,345	3,521	38,016	2,662	91,764	17,081	21,090	2,197	0
PRICWIP-D%	10.35%	4.45%	0.32%	7.00%	0.25%	0.50%	0.00%	0.00%	6.63%	0.42%	4.56%	0.32%	11.00%	2.05%	2.53%	0.26%	0.00%
PRICWIP-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRICWIP-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRICWIP-C	7,379	4,259	468	4,986	4,724	0	0	0	40,126	1,209	15,013	252	225	1,803	2,122	0	0
PRICWIP-C%	2.42%	1.40%	0.15%	1.64%	1.55%	0.00%	0.00%	0.00%	13.18%	0.40%	4.93%	0.08%	0.07%	0.59%	0.70%	0.00%	0.00%
SECCWIP-D	15,757	6,780	494	10,655	373	0	0	0	10,096	642	6,935	486	16,740	3,116	3,847	401	0
SECCWIP-D%	10.41%	4.48%	0.33%	7.04%	0.25%	0.00%	0.00%	0.00%	6.67%	0.42%	4.58%	0.32%	11.06%	2.06%	2.54%	0.26%	0.00%
SECCWIP-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECCWIP-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECCWIP-C	5,449	3,145	346	3,682	3,489	0	0	0	29,636	893	11,087	186	165	1,332	1,567	0	0
SECCWIP-C%	2.42%	1.40%	0.15%	1.64%	1.55%	0.00%	0.00%	0.00%	13.18%	0.40%	4.93%	0.08%	0.07%	0.59%	0.70%	0.00%	0.00%
ONSITECWIP-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITECWIP-D%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITECWIP-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITECWIP-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITECWIP-C	808	466	51	546	517	0	0	0	4,392	132	1,643	28	24	197	232	0	0
ONSITECWIP-C%	2.42%	1.40%	0.15%	1.64%	1.55%	0.00%	0.00%	0.00%	13.18%	0.40%	4.93%	0.08%	0.07%	0.59%	0.70%	0.00%	0.00%
PRODPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODPT-D%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSPT-D%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPT-D	6,810,499	2,719,243	182,602	3,591,262	117,309	19,004	1,872,102	13,272	3,771,883	233,205	2,645,605	191,314	7,263,296	1,362,943	1,420,142	9,971	7,197
GENPT-D%	10.87%	4.34%	0.29%	5.73%	0.19%	0.03%	2.99%	0.02%	6.02%	0.37%	4.22%	0.31%	11.59%	2.17%	2.27%	0.02%	0.01%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev. Svc	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD
EXTRANSLP-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENLP-E-NoRSL	INT	6,790	363	37	2,215	35	0	3,198	3,023	91	240	779	869	1,033	0
GENLP-E-NoRSL%	26,679	25.45%	1.36%	0.14%	8.30%	0.13%	0.00%	11.99%	11.33%	0.34%	0.90%	2.92%	3.26%	3.87%	0.00%
GENLP-E	INT	6,790	363	37	2,215	35	0	3,198	3,023	91	240	779	869	1,033	0
GENLP-E%	38,713	17.54%	0.94%	0.10%	5.72%	0.09%	0.00%	8.26%	7.81%	0.23%	0.62%	2.01%	2.25%	2.67%	0.00%
TRANSLP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSLP-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRILP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRILP-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECLP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECLP-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITELP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITELP-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODPT-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODPT-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSP-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPT-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENPT-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSP-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPT-C	INT	43,017,609	1,637,678	4,238,323	13,280,825	79,062	0	1,370,555	142,940	31,251	64,823	7,685	1,809,749	2,130,138	0
PRIPT-C%	93,138,878	46.19%	1.76%	4.55%	14.26%	0.08%	0.00%	1.47%	0.15%	0.03%	0.07%	0.01%	1.94%	2.29%	0.00%
SECT-C	INT	5,930,690	225,774	584,350	1,830,995	10,899	0	188,859	19,619	4,306	8,932	0	249,501	293,663	0
SECT-C%	12,839,036	46.19%	1.76%	4.55%	14.26%	0.08%	0.00%	1.47%	0.15%	0.03%	0.07%	0.00%	1.94%	2.29%	0.00%
ONSITEPT-C	INT	6,778,086	258,085	667,640	2,092,516	12,462	0	216,561	23,083	4,940	10,249	0	285,173	335,709	0
ONSITEPT-C%	17,637,775	38.43%	1.46%	3.79%	11.86%	0.07%	0.00%	1.23%	0.13%	0.03%	0.06%	0.00%	1.62%	1.90%	0.00%
PRODLP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODLP-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSLP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSLP-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENLP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENLP-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSLP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSLP-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRILP-C	INT	215,380	8,199	21,220	66,494	396	0	6,862	716	156	325	38	9,061	10,665	0
PRILP-C%	391,380	55.03%	2.10%	5.42%	16.99%	0.10%	0.00%	1.75%	0.18%	0.04%	0.08%	0.01%	2.32%	2.73%	0.00%
SECLP-C-NoRSL	INT	37,549	1,429	3,700	11,593	69	0	1,196	124	27	57	0	1,580	1,859	0
SECLP-C-NoRSL%	91,536	41.02%	1.56%	4.04%	12.66%	0.08%	0.00%	1.31%	0.14%	0.03%	0.06%	0.00%	1.73%	2.03%	0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total EXT	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD
ONSITEO&M-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEO&M-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODO&M-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODO&M-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSO&M-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSO&M-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENO&M-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENO&M-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSO&M-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSO&M-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIO&M-C-NoRSL	INT	589,056	22,500	57,223	179,509	1,071	0	18,819	2,201	433	895	168	24,496	28,858	0
PRIO&M-C-NoRSL%	1,016,688	57.94%	2.21%	5.63%	17.66%	0.11%	0.00%	1.85%	0.22%	0.04%	0.09%	0.02%	2.41%	2.84%	0.00%
PRIO&M-C	INT	589,056	22,500	57,223	179,509	1,071	0	18,819	2,201	433	895	168	24,496	28,858	0
PRIO&M-C%	1,184,987	49.71%	1.90%	4.83%	15.15%	0.09%	0.00%	1.59%	0.19%	0.04%	0.08%	0.01%	2.07%	2.44%	0.00%
SECO&M-C-NoRSL	INT	120,248	4,590	11,714	36,737	219	0	3,838	438	88	182	10	5,012	5,903	0
SECO&M-C-NoRSL%	322,622	37.27%	1.42%	3.63%	11.39%	0.07%	0.00%	1.19%	0.14%	0.03%	0.06%	0.00%	1.55%	1.83%	0.00%
SECO&M-C	INT	120,248	4,590	11,714	36,737	219	0	3,838	438	88	182	10	5,012	5,903	0
SECO&M-C%	363,513	33.08%	1.26%	3.22%	10.11%	0.06%	0.00%	1.06%	0.12%	0.02%	0.05%	0.00%	1.38%	1.62%	0.00%
ONSITEO&M-C	INT	1,898,498	72,420	148,421	736,525	4,533	0	97,820	46,749	2,381	4,896	2,511	224,425	267,637	0
ONSITEO&M-C%	5,427,335	34.98%	1.33%	2.73%	13.57%	0.08%	0.00%	1.80%	0.86%	0.04%	0.09%	0.05%	4.14%	4.93%	0.00%
PRODGEN-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODGEN-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSGEN-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSGEN-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENGEN-D	INT	17,690	629	82	4,666	74	0	8,498	5,142	194	411	1,371	1,066	1,822	0
GENGEN-D%	85,721	20.64%	0.73%	0.10%	5.44%	0.09%	0.00%	9.91%	6.00%	0.23%	0.48%	1.60%	1.24%	2.13%	0.00%
TRANSGEN-D	INT	418,302	22,921	2,968	138,186	2,202	0	202,675	172,321	11,143	10,835	40,380	33,956	58,001	0
TRANSGEN-D%	2,642,844	15.83%	0.87%	0.11%	5.23%	0.08%	0.00%	7.67%	6.52%	0.42%	0.41%	1.53%	1.28%	2.19%	0.00%
PRIGEN-D	INT	1,774,466	110,022	7,851	468,016	7,438	0	644,460	547,791	17,047	36,127	0	92,839	158,579	0
PRIGEN-D%	7,831,918	22.66%	1.40%	0.10%	5.98%	0.09%	0.00%	8.23%	6.99%	0.22%	0.46%	0.00%	1.19%	2.02%	0.00%
SECGEN-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECGEN-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEGEN-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGEN-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODGEN-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODGEN-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSGEN-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSGEN-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENGEN-E	INT	20,638	1,108	113	6,728	107	0	9,698	9,123	309	729	2,347	2,387	3,383	0

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	M System OFS Large	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
ONSITEO&M-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEO&M-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODO&M-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODO&M-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSO&M-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSO&M-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENO&M-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENO&M-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSO&M-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSO&M-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIO&M-C-NoRSL	31,294	17,789	1,946	20,919	19,458	52	0	0	0	0	0	0	0	0	0	0	0
PRIO&M-C-NoRSL%	3.08%	1.75%	0.19%	2.06%	1.91%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIO&M-C	31,294	17,789	1,946	20,919	19,458	52	98	0	111,028	3,394	40,959	701	1,235	5,020	5,847	18	0
PRIO&M-C%	2.64%	1.50%	0.16%	1.77%	1.64%	0.00%	0.01%	0.00%	9.37%	0.29%	3.46%	0.06%	0.10%	0.42%	0.49%	0.00%	0.00%
SECO&M-C-NoRSL	6,384	3,638	398	4,277	118,936	9	0	0	0	0	0	0	0	0	0	0	0
SECO&M-C-NoRSL%	1.98%	1.13%	0.12%	1.33%	36.87%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECO&M-C	6,384	3,638	398	4,277	118,936	9	16	0	26,964	821	9,997	170	273	1,220	1,426	3	0
SECO&M-C%	1.76%	1.00%	0.11%	1.18%	32.72%	0.00%	0.00%	0.00%	7.42%	0.23%	2.75%	0.05%	0.08%	0.34%	0.39%	0.00%	0.00%
ONSITEO&M-C	288,724	163,658	17,948	192,065	244,931	25,093	4,213	0	530,960	21,936	250,748	4,469	18,374	69,231	79,839	8,329	0
ONSITEO&M-C%	5.32%	3.02%	0.33%	3.54%	4.51%	0.46%	0.08%	0.00%	9.78%	0.40%	4.62%	0.08%	0.34%	1.28%	1.47%	0.15%	0.00%
PRODGEN-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODGEN-D%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSGEN-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSGEN-D%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENGEN-D	9,316	3,719	250	4,911	160	26	2,561	14	5,159	319	3,619	262	9,935	1,864	1,942	14	8
GENGEN-D%	10.87%	4.34%	0.29%	5.73%	0.19%	0.03%	2.99%	0.02%	6.02%	0.37%	4.22%	0.31%	11.59%	2.17%	2.27%	0.02%	0.01%
TRANSGEN-D	275,729	52,877	4,166	67,565	2,471	5,966	84,688	441,113	124,005	8,240	168,364	7,265	199,678	54,064	29,483	3,280	0
TRANSGEN-D%	10.43%	2.00%	0.16%	2.56%	0.09%	0.23%	3.20%	16.69%	4.69%	0.31%	6.37%	0.27%	7.56%	2.05%	1.12%	0.12%	0.00%
PRIGEN-D	810,965	348,911	25,447	548,344	19,200	39,357	0	0	519,598	33,052	356,912	24,990	861,516	160,363	198,003	20,627	0
PRIGEN-D%	10.35%	4.45%	0.32%	7.00%	0.25%	0.50%	0.00%	0.00%	6.63%	0.42%	4.56%	0.32%	11.00%	2.05%	2.53%	0.26%	0.00%
SECGEN-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECGEN-D%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEGEN-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGEN-D%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODGEN-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODGEN-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSGEN-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSGEN-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENGEN-E	18,581	1,798	149	2,996	100	634	3,764	0	4,914	313	4,172	292	14,104	2,987	824	270	0

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD
GENGEN-E%	112,565	18.33%	0.98%	0.10%	5.98%	0.10%	0.00%	8.62%	8.10%	0.27%	0.65%	2.08%	2.12%	3.00%	0.00%
TRANSGEN-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSGEN-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIGEN-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIGEN-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECGEN-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECGEN-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEGEN-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGEN-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODGEN-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODGEN-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSGEN-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSGEN-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENGEN-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENGEN-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSGEN-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSGEN-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIGEN-C	INT	1,445,975	55,048	142,465	446,416	2,658	0	46,069	4,805	1,050	2,179	258	60,832	71,602	0
PRIGEN-C%	3,130,729	46.19%	1.76%	4.55%	14.26%	0.08%	0.00%	1.47%	0.15%	0.03%	0.07%	0.01%	1.94%	2.29%	0.00%
SECGEN-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECGEN-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEGEN-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGEN-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TBD	EXT	1	0	0	0	0	0	0	0	0	0	0	0	0	0
None%	1	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Last row of range "AFACTOR":

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	M System OFS Large	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
GENGEN-E%	16.51%	1.60%	0.13%	2.66%	0.09%	0.56%	3.34%	0.00%	4.37%	0.28%	3.71%	0.26%	12.53%	2.65%	0.73%	0.24%	0.00%
TRANSGEN-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSGEN-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIGEN-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIGEN-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECGEN-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECGEN-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEGEN-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGEN-E%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODGEN-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODGEN-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSGEN-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSGEN-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENGEN-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENGEN-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSGEN-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSGEN-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIGEN-C	76,685	44,106	4,829	51,819	48,438	52	0	0	411,918	12,432	154,325	2,616	3,428	18,693	22,004	27	0
PRIGEN-C%	2.45%	1.41%	0.15%	1.66%	1.55%	0.00%	0.00%	0.00%	13.16%	0.40%	4.93%	0.08%	0.11%	0.60%	0.70%	0.00%	0.00%
SECGEN-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECGEN-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEGEN-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGEN-C%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TBD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
None%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Last row of range "AFACOR".

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Production Supply			Customer Allocator
				Classification Allocator	Demand Allocator	Energy Allocator	
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	0	MWE-TPIS	PRODPT	PRODPT-D	PRODPT-E	
2 Franchises and Consents	302	0	TPIS	PRODPT	PRODPT-D	PRODPT-E	
3 Miscellaneous Intangible Plant	303	1,348,594	TPIS	PRODPT	1CP-PROD	1CP-PROD	
4 Subtotal - INTANGIBLE PLANT	301-303	1,348,594					
B. PRODUCTION PLANT							
5 Land and Land Rights	310	46,666	GENERATION	DEMAND	4CP-PROD	KWH-PROD	
6 Structures and Improvements	311	2,149,694	GENERATION	DEMAND	4CP-PROD	KWH-PROD	
7 Boiler Plant Equipment	312	3,527,862	GENERATION	DEMAND	4CP-PROD	KWH-PROD	
8 Engines and Generators	313	0	GENERATION	DEMAND	4CP-PROD	KWH-PROD	
9 Turbogenerator Units	314	3,415,016	GENERATION	DEMAND	4CP-PROD	KWH-PROD	
10 Accessory Electric Equipment	315	364,929	GENERATION	DEMAND	4CP-PROD	KWH-PROD	
11 Misc. Power Plant Equipment	316	66,794	GENERATION	DEMAND	4CP-PROD	KWH-PROD	
12 Subtotal - STEAM PLANT	310-316	9,572,960					
13 Land and Land Rights	340	41,942	GENERATION	DEMAND	4CP-PROD	KWH-PROD	
14 Structures and Improvements	341	9,988,126	GENERATION	DEMAND	4CP-PROD	KWH-PROD	
15 Boiler Plant Equipment	342	857,626	GENERATION	DEMAND	4CP-PROD	KWH-PROD	
16 Engines and Generators	343	21,958,459	GENERATION	DEMAND	4CP-PROD	KWH-PROD	
17 Turbogenerator Units	345	6,083,195	GENERATION	DEMAND	4CP-PROD	KWH-PROD	
18 Accessory Electric Equipment	346	8,910,364	GENERATION	DEMAND	4CP-PROD	KWH-PROD	
19 Misc. Power Plant Equipment	346	20,609,647	GENERATION	DEMAND	4CP-PROD	KWH-PROD	
20 Subtotal - OTHER PLANT	340-346	68,450,359					
21 Subtotal - PRODUCTION PLANT	304-346	78,023,319					
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,283,470	T-LINES	DEMAND	1CP-PROD	1CP-PROD	
23 Structures and Improvements	352	1,862,257	T-STATIONS	DEMAND	1CP-PROD	1CP-PROD	
24 Station Equipment	353	36,560,474	T-STATIONS	DEMAND	1CP-PROD	1CP-PROD	
25 Towers and Fixtures	354	0	MWETRANS	DEMAND	1CP-PROD	1CP-PROD	
26 Poles and Fixtures	355	28,046,045	T-POLES	DEMAND	1CP-PROD	1CP-PROD	
27 Overhead Conductors and Devices	358	18,949,040	T-LINES	DEMAND	1CP-PROD	1CP-PROD	
28 Underground Conduit	357	9,836	MWETRANS	DEMAND	1CP-PROD	1CP-PROD	
29 Underground Conductors and Devices	358	1,107,106	MWETRANS	DEMAND	1CP-PROD	1CP-PROD	
30 Roads and Trails	359	0	MWETRANS	DEMAND	1CP-PROD	1CP-PROD	
31 Subtotal - TRANSMISSION PLANT	350-359	66,818,228					
D. DISTRIBUTION PLANT							
33 Land and Land Rights	360	477,277	D-STATIONS	DEMAND	1CP-GEN	1CP-PROD	
34 Structures and Improvements	361	0	D-STATIONS	DEMAND	1CP-PROD	1CP-PROD	
35 Station Equipment	362	21,546,284	D-STATIONS	DEMAND	1CP-PROD	1CP-PROD	
36 Compressor Station Equipment	363	0	D-STATIONS	DEMAND	1CP-PROD	1CP-PROD	
37 Poles, Towers and Fixtures	364	89,949,066	POLES	DEMAND	1CP-PROD	1CP-PROD	
38 Overhead Conductors and Devices	365	50,220,194	OHCOND	DEMAND	1CP-PROD	1CP-PROD	
39 Underground Conduit	366	2,577,180	UGCOND	DEMAND	1CP-PROD	1CP-PROD	
40 Underground Conductors and Devices	367	16,048,837	UGCOND&DEV	DEMAND	1CP-PROD	1CP-PROD	
41 Line Transformers	368	50,167,100	PRIMARY	DEMAND	1CP-PROD	1CP-PROD	
42 Services	369	3,814,929	SEC	DEMAND	1CP-PROD	1CP-PROD	
43 Meters	370	12,115,508	ONSITE	DEMAND	1CP-PROD	1CP-PROD	
44 Installations on Customer Premises	371	2,503,554	ONSITE	DEMAND	1CP-PROD	1CP-PROD	
45 Other Property on Customers Premise	372	2,604	ONSITE	DEMAND	1CP-PROD	1CP-PROD	
46 Street Lighting and Signals	373	2,959,392	ONSITE	DEMAND	1CP-PROD	1CP-PROD	
47 Subtotal - DISTRIBUTION PLANT	360-373	232,381,925					
E. GENERAL PLANT							
49 Land and Land Rights	389	193,135	MWE-LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
50 Structures and Improvements	390	3,327,227	MWE-LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
51 Office Furniture and Equipment	391	460,458	MWE-LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
52 Transportation Equipment	392	9,366,208	MWE-LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
53 Stores Equipment	393	249,625	MWE-LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
54 Tools, Shop and Garage Equipment	394	1,966,930	MWE-LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
55 Laboratory Equipment	395	688,298	MWE-LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
56 Power Operated Equipment	396	341,884	MWE-LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
57 Communication Equipment	397	2,204,116	MWE-LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
58 Miscellaneous Equipment	398	15,241	MWE-LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
59 Other Tangible Property	399	0	MWE-LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
60 Subtotal - GENERAL PLANT	389-399	18,813,122					
61 TOTAL PLANT IN SERVICE	101	419,385,188					
ADDITIONS TO UTILITY PLANT							
62 Completed Const-Not Classified	106	-248,040	UNCLASS	PRODUNCLASS	PRODCWIP-D	PRODCWIP-E	
63 Property Held for Future Use	105	0	PROPHELD	PRODPT	PRODPT-D	PRODPT-E	
64 Construction Work in Progress	107	16,757,990	CWIP	PRODCWIP	PRODCWIP-D	PRODCWIP-E	
65 Common Plant - Not Classified	106	-118,933	CWIP	PRODCWIP	PRODCWIP-D	PRODCWIP-E	
66 Common Plant - Land	118.89	612,034	GENPT	PRODPT	PRODPT-D	PRODPT-E	
67 Common Plant - Struct&Impv	118.9	4,696,493	GENPT	PRODPT	PRODPT-D	PRODPT-E	
68 Common Plant - Furniture & Equipment	118.91	1,259,774	GENPT	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
69 Common Plant - Computers	118.____	2,290,099	GENPT	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
70 Common Plant - Vehicles	118.____	5,092,988	GENPT	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
71 Common Plant - Communication Equip	118.97	3,743,753	GENPT	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
72 Total Additions to Utility Plant		34,086,158					
73 TOTAL UTILITY PLANT		453,471,346					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	External Transmission			
				Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	0	MWE-TPIS	EXTRANSPT	EXTRANSPT-D		
2 Franchises and Consents	302	0	TPIS	EXTRANSPT	EXTRANSPT-D		
3 Miscellaneous Intangible Plant	303	1,348,594	TPIS	EXTRANSPT	1CP-EXTRANS		
4 Subtotal - INTANGIBLE PLANT	301-303	1,348,594					
B. PRODUCTION PLANT							
5 Land and Land Rights	310	46,666	GENERATION	DEMAND	4CP-EXTRANS		
6 Structures and Improvements	311	2,149,694	GENERATION	DEMAND	4CP-EXTRANS		
7 Boiler Plant Equipment	312	3,527,862	GENERATION	DEMAND	4CP-EXTRANS		
8 Engine and Generators	313	0	GENERATION	DEMAND	4CP-EXTRANS		
9 Turbogenerator Units	314	3,415,016	GENERATION	DEMAND	4CP-EXTRANS		
10 Accessory Electric Equipment	315	364,929	GENERATION	DEMAND	4CP-EXTRANS		
11 Misc. Power Plant Equipment	316	68,794	GENERATION	DEMAND	4CP-EXTRANS		
12 Subtotal - STEAM PLANT	310-316	9,572,960					
13 Land and Land Rights	340	41,942	GENERATION	DEMAND	4CP-EXTRANS		
14 Structures and Improvements	341	9,968,126	GENERATION	DEMAND	4CP-EXTRANS		
15 Boiler Plant Equipment	342	857,626	GENERATION	DEMAND	4CP-EXTRANS		
16 Engines and Generators	343	21,959,459	GENERATION	DEMAND	4CP-EXTRANS		
17 Turbogenerator Units	345	6,083,195	GENERATION	DEMAND	4CP-EXTRANS		
18 Accessory Electric Equipment	345	8,910,384	GENERATION	DEMAND	4CP-EXTRANS		
19 Misc. Power Plant Equipment	346	20,609,647	GENERATION	DEMAND	4CP-EXTRANS		
20 Subtotal - OTHER PLANT	340-346	68,450,359					
21 Subtotal - PRODUCTION PLANT	304-346	78,023,319					
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,283,470	T-LINES	DEMAND	1CP-EXTRANS		
23 Structures and Improvements	352	1,862,257	T-STATIONS	DEMAND	1CP-EXTRANS		
24 Station Equipment	353	36,560,474	T-STATIONS	DEMAND	1CP-EXTRANS		
25 Towers and Fixtures	354	0	MWETRANS	DEMAND	1CP-EXTRANS		
26 Poles and Fixtures	355	28,046,045	T-POLES	DEMAND	1CP-EXTRANS		
27 Overhead Conductors and Devices	356	18,949,040	T-LINES	DEMAND	1CP-EXTRANS		
28 Underground Conduit	357	9,836	MWETRANS	DEMAND	1CP-EXTRANS		
29 Underground Conductors and Devices	358	1,107,106	MWETRANS	DEMAND	1CP-EXTRANS		
30 Roads and Trails	359	0	MWETRANS	DEMAND	1CP-EXTRANS		
31 Subtotal - TRANSMISSION PLANT	350-359	88,818,228					
D. DISTRIBUTION PLANT							
33 Land and Land Rights	360	477,277	D-STATIONS	DEMAND	1CP-EXTRANS		
34 Structures and Improvements	361	0	D-STATIONS	DEMAND	1CP-EXTRANS		
35 Station Equipment	362	21,546,284	D-STATIONS	DEMAND	1CP-EXTRANS		
36 Compressor Station Equipment	363	0	D-STATIONS	DEMAND	1CP-EXTRANS		
37 Poles, Towers and Fixtures	364	69,949,086	POLES	DEMAND	1CP-EXTRANS		
38 Overhead Conductors and Devices	365	50,220,194	OHCOND	DEMAND	1CP-EXTRANS		
39 Underground Conduit	366	2,577,180	UGCOND	DEMAND	1CP-EXTRANS		
40 Underground Conductors and Devices	367	16,046,837	UGCOND&DEV	DEMAND	1CP-EXTRANS		
41 Line Transformers	368	50,167,100	PRIMARY	DEMAND	1CP-EXTRANS		
42 Services	369	3,614,929	SEC	DEMAND	1CP-EXTRANS		
43 Meters	370	12,115,508	ONSITE	DEMAND	1CP-EXTRANS		
44 Installations on Customer Premises	371	2,503,554	ONSITE	DEMAND	1CP-EXTRANS		
45 Other Property on Customers Premise	372	2,604	ONSITE	DEMAND	1CP-EXTRANS		
46 Street Lighting and Signals	373	2,959,392	ONSITE	DEMAND	1CP-EXTRANS		
47 Subtotal - DISTRIBUTION PLANT	360-373	232,381,925					
E. GENERAL PLANT							
49 Land and Land Rights	389	193,135	MWE-LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
50 Structures and Improvements	390	3,327,227	MWE-LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
51 Office Furniture and Equipment	391	460,456	MWE-LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
52 Transportation Equipment	392	9,366,208	MWE-LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
53 Stores Equipment	393	249,625	MWE-LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
54 Tools, Shop and Garage Equipment	394	1,966,930	MWE-LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
55 Laboratory Equipment	395	688,298	MWE-LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
56 Power Operated Equipment	396	341,884	MWE-LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
57 Communication Equipment	397	2,204,116	MWE-LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
58 Miscellaneous Equipment	398	15,241	MWE-LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
59 Other Tangible Property	399	0	MWE-LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
60 Subtotal - GENERAL PLANT	389-399	18,813,122					
61 TOTAL PLANT IN SERVICE	101	419,385,188					
ADDITIONS TO UTILITY PLANT							
62 Completed Const-Not Classified	106	-248,040	UNCLASS	EXTRANS UNCLASS	EXTRANS CWIP-D		
63 Property Held for Future Use	105	0	PROPHELD	EXTRANSPT	EXTRANSPT-D		
64 Construction Work in Progress	107	16,757,990	CWIP	EXTRANS CWIP	EXTRANS CWIP-D		
65 Common Plant - Not Classified	106	-118,933	CWIP	EXTRANS CWIP	EXTRANS CWIP-D		
66 Common Plant - Land	118.89	612,034	GENPT	EXTRANSPT	EXTRANSPT-D		
67 Common Plant - Struct&Impv	118.9	4,696,493	GENPT	EXTRANSPT	EXTRANSPT-D		
68 Common Plant - Furniture & Equipment	118.91	1,259,774	GENPT	EXTRANS LABOR	EXTRANSPT-D		
69 Common Plant - Computers	118.____	2,290,099	GENPT	EXTRANS LABOR	EXTRANSPT-D		
70 Common Plant - Vehicles	118.____	5,092,988	GENPT	EXTRANS LABOR	EXTRANSPT-D		
71 Common Plant - Communication Equip	118.97	3,743,753	GENPT	EXTRANS LABOR	EXTRANSPT-D		
72 Total Additions to Utility Plant		34,086,158					
73 TOTAL UTILITY PLANT		453,471,346					

MIDWEST ENERGY, INC
 ELECTRIC DEPARTMENT
 TEST YEAR ENDED AUGUST 31, 2010
 ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Local Generation			
				Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	0	MWE-TPIS	GENPT	GENPT-D	GENPT-E-NoRSL	
2 Franchises and Consents	302	0	TPIS	GENPT	GENPT-D	GENPT-E	
3 Miscellaneous Intangible Plant	303	1,348,594	TPIS	GENPT	1CP-GEN	1CP-GEN	
4 Subtotal - INTANGIBLE PLANT	301-303	1,348,594					
B. PRODUCTION PLANT							
5 Land and Land Rights	310	46,666	GENERATION	PP-Classify	4CP-PROD-NoRSL	KWH Adjusted	
6 Structures and Improvements	311	2,149,694	GENERATION	PP-Classify	4CP-PROD-NoRSL	KWH Adjusted	
7 Boiler Plant Equipment	312	3,527,862	GENERATION	PP-Classify	4CP-PROD-NoRSL	KWH Adjusted	
8 Engines and Generators	313	0	GENERATION	PP-Classify	4CP-PROD-NoRSL	KWH Adjusted	
9 Turbogenerator Units	314	3,415,016	GENERATION	PP-Classify	4CP-PROD-NoRSL	KWH Adjusted	
10 Accessory Electric Equipment	315	364,929	GENERATION	PP-Classify	4CP-PROD-NoRSL	KWH Adjusted	
11 Misc. Power Plant Equipment	316	68,794	GENERATION	PP-Classify	4CP-PROD-NoRSL	KWH Adjusted	
12 Subtotal - STEAM PLANT	310-316	9,572,960					
13 Land and Land Rights	340	41,942	GENERATION	PP-Classify	4CP-PROD-NoRSL	KWH Adjusted	
14 Structures and Improvements	341	9,988,126	GENERATION	PP-Classify	4CP-PROD-NoRSL	KWH Adjusted	
15 Boiler Plant Equipment	342	857,626	GENERATION	PP-Classify	4CP-PROD-NoRSL	KWH Adjusted	
16 Engines and Generators	343	21,959,459	GENERATION	PP-Classify	4CP-PROD-NoRSL	KWH Adjusted	
17 Turbogenerator Units	345	6,083,195	GENERATION	PP-Classify	4CP-PROD-NoRSL	KWH Adjusted	
18 Accessory Electric Equipment	345	8,910,364	GENERATION	PP-Classify	4CP-PROD-NoRSL	KWH Adjusted	
19 Misc. Power Plant Equipment	346	20,609,647	GENERATION	PP-Classify	4CP-PROD-NoRSL	KWH Adjusted	
20 Subtotal - OTHER PLANT	340-346	68,450,359					
21 Subtotal - PRODUCTION PLANT	304-346	78,023,319					
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,283,470	T-LINES	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
23 Structures and Improvements	352	1,862,257	T-STATIONS	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
24 Station Equipment	353	36,560,474	T-STATIONS	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
25 Towers and Fixtures	354	0	MWETRANS	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
26 Poles and Fixtures	355	28,046,045	T-POLES	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
27 Overhead Conductors and Devices	356	18,949,040	T-LINES	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
28 Underground Conduit	357	9,836	MWETRANS	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
29 Underground Conductors and Devices	358	1,107,106	MWETRANS	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
30 Roads and Trails	359	0	MWETRANS	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
31 Subtotal - TRANSMISSION PLANT	350-359	88,818,228					
D. DISTRIBUTION PLANT							
33 Land and Land Rights	360	477,277	D-STATIONS	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
34 Structures and Improvements	361	0	D-STATIONS	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
35 Station Equipment	362	21,546,284	D-STATIONS	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
36 Compressor Station Equipment	363	0	D-STATIONS	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
37 Poles, Towers and Fixtures	364	69,949,066	POLES	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
38 Overhead Conductors and Devices	365	50,220,194	OHCOND	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
39 Underground Conduit	366	2,577,180	UGCOND	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
40 Underground Conductors and Devices	367	18,048,837	UGCOND&DEV	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
41 Line Transformers	368	50,167,100	PRIMARY	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
42 Services	368	3,814,929	SEC	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
43 Meters	370	12,115,608	ONSITE	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
44 Installations on Customer Premises	371	2,503,554	ONSITE	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
45 Other Property on Customers Premise	372	2,604	ONSITE	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
46 Street Lighting and Signals	373	2,959,392	ONSITE	DEMAND	4CP-PROD-NoRSL	1CP-GEN	
47 Subtotal - DISTRIBUTION PLANT	360-373	232,381,925					
E. GENERAL PLANT							
49 Land and Land Rights	389	193,135	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
50 Structures and Improvements	390	3,327,227	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
51 Office Furniture and Equipment	391	460,458	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
52 Transportation Equipment	392	9,366,208	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
53 Stores Equipment	393	249,625	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
54 Tools, Shop and Garage Equipment	394	1,966,930	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
55 Laboratory Equipment	395	688,296	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
56 Power Operated Equipment	396	341,884	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
57 Communication Equipment	397	2,204,116	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
58 Miscellaneous Equipment	398	15,241	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
59 Other Tangible Property	399	0	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
60 Subtotal - GENERAL PLANT	389-399	18,813,122					
61 TOTAL PLANT IN SERVICE	101	419,385,188					
ADDITIONS TO UTILITY PLANT							
62 Completed Const-Not Classified	106	-248,040	UNCLASS	GENUNCLASS	GENCWIP-D	GENCWIP-E	
63 Property Held for Future Use	105	0	PROPHELD	GENPT	GENPT-D	GENPT-E	
64 Construction Work in Progress	107	16,757,990	CWIP	GENCWIP	GENCWIP-D	GENCWIP-E-NoRSL	
65 Common Plant - Not Classified	106	-118,933	CWIP	GENCWIP	GENCWIP-D	GENCWIP-E-NoRSL	
66 Common Plant - Land	118.89	612,034	GENPT	GENPT	GENPT-D	GENPT-E-NoRSL	
67 Common Plant - Struct&Impv	118.9	4,696,493	GENPT	GENPT	GENPT-D	GENPT-E-NoRSL	
68 Common Plant - Furniture & Equipment	118.91	1,259,774	GENPT	GENLABOR	GENLABOR-D	GENLABOR-E	
69 Common Plant - Computers	118.____	2,290,099	GENPT	GENLABOR	GENLABOR-D	GENLABOR-E	
70 Common Plant - Vehicles	118.____	5,092,988	GENPT	GENLABOR	GENLABOR-D	GENLABOR-E	
71 Common Plant - Communication Equip	118.97	3,743,753	GENPT	GENLABOR	GENLABOR-D	GENLABOR-E	
72 Total Additions to Utility Plant		34,086,158					
73 TOTAL UTILITY PLANT		453,471,346					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	MWE Transmission			
				Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	0	MWE-TPIS	TRANSPT	TRANSPT-D		
2 Franchises and Consents	302	0	TPIS	TRANSPT	TRANSPT-D		
3 Miscellaneous Intangible Plant	303	1,348,594	TPIS	TRANSPT	1CP-TRANS		
4 Subtotal - INTANGIBLE PLANT	301-303	1,348,594					
B. PRODUCTION PLANT							
5 Land and Land Rights	310	46,666	GENERATION	DEMAND	TRANSPT-D		
6 Structures and Improvements	311	2,149,894	GENERATION	DEMAND	TRANSPT-D		
7 Boiler Plant Equipment	312	3,527,862	GENERATION	DEMAND	TRANSPT-D		
8 Engines and Generators	313	0	GENERATION	DEMAND	TRANSPT-D		
9 Turbogenerator Units	314	3,415,016	GENERATION	DEMAND	TRANSPT-D		
10 Accessory Electric Equipment	315	364,929	GENERATION	DEMAND	TRANSPT-D		
11 Misc. Power Plant Equipment	316	68,794	GENERATION	DEMAND	TRANSPT-D		
12 Subtotal - STEAM PLANT	310-316	9,572,960					
13 Land and Land Rights	340	41,942	GENERATION	DEMAND	TRANSPT-D		
14 Structures and Improvements	341	9,988,128	GENERATION	DEMAND	TRANSPT-D		
15 Boiler Plant Equipment	342	857,626	GENERATION	DEMAND	TRANSPT-D		
16 Engines and Generators	343	21,959,459	GENERATION	DEMAND	TRANSPT-D		
17 Turbogenerator Units	345	6,083,195	GENERATION	DEMAND	TRANSPT-D		
18 Accessory Electric Equipment	345	8,910,364	GENERATION	DEMAND	TRANSPT-D		
19 Misc. Power Plant Equipment	346	20,609,647	GENERATION	DEMAND	TRANSPT-D		
20 Subtotal - OTHER PLANT	340-346	68,450,359					
21 Subtotal - PRODUCTION PLANT	304-346	78,023,319					
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,263,470	T-LINES	DEMAND	12CP-TRANS		
23 Structures and Improvements	352	1,862,257	T-STATIONS	DEMAND	12CP-TRANS		
24 Station Equipment	353	36,560,474	T-STATIONS	DEMAND	12CP-TRANS		
25 Towers and Fixtures	354	0	MWETRANS	DEMAND	12CP-TRANS		
26 Poles and Fixtures	355	28,046,045	T-POLES	DEMAND	12CP-TRANS		
27 Overhead Conductors and Devices	356	18,949,040	T-LINES	DEMAND	12CP-TRANS		
28 Underground Conduit	357	8,836	MWETRANS	DEMAND	12CP-TRANS		
29 Underground Conductors and Devices	358	1,107,106	MWETRANS	DEMAND	12CP-TRANS		
30 Roads and Trails	359	0	MWETRANS	DEMAND	12CP-TRANS		
31 Subtotal - TRANSMISSION PLANT	350-359	88,818,228					
D. DISTRIBUTION PLANT							
33 Land and Land Rights	360	477,277	D-STATIONS	DEMAND	12CP-TRANS		
34 Structures and Improvements	361	0	D-STATIONS	DEMAND	12CP-TRANS		
35 Station Equipment	362	21,546,284	D-STATIONS	DEMAND	12CP-TRANS		
36 Compressor Station Equipment	363	0	D-STATIONS	DEMAND	12CP-TRANS		
37 Poles, Towers and Fixtures	364	69,949,066	POLES	DEMAND	12CP-TRANS		
38 Overhead Conductors and Devices	365	50,220,194	OHCOND	DEMAND	12CP-TRANS		
39 Underground Conduit	366	2,577,180	UGCOND	DEMAND	12CP-TRANS		
40 Underground Conductors and Devices	367	16,048,837	UGCOND&DEV	DEMAND	12CP-TRANS		
41 Line Transformers	368	50,167,100	PRIMARY	DEMAND	12CP-TRANS		
42 Services	369	3,814,929	SEC	DEMAND	12CP-TRANS		
43 Meters	370	12,115,508	ONSITE	DEMAND	12CP-TRANS		
44 Installations on Customer Premises	371	2,503,554	ONSITE	DEMAND	12CP-TRANS		
45 Other Property on Customers Premise	372	2,604	ONSITE	DEMAND	12CP-TRANS		
46 Street Lighting and Signals	373	2,959,392	ONSITE	DEMAND	12CP-TRANS		
47 Subtotal - DISTRIBUTION PLANT	360-373	232,381,925					
E. GENERAL PLANT							
49 Land and Land Rights	389	193,135	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
50 Structures and Improvements	390	3,327,227	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
51 Office Furniture and Equipment	391	460,458	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
52 Transportation Equipment	392	9,366,208	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
53 Stores Equipment	393	249,625	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
54 Tools, Shop and Garage Equipment	394	1,966,930	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
55 Laboratory Equipment	395	688,298	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
56 Power Operated Equipment	396	341,884	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
57 Communication Equipment	397	2,204,116	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
58 Miscellaneous Equipment	398	15,241	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
59 Other Tangible Property	399	0	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
60 Subtotal - GENERAL PLANT	389-399	18,813,122					
61 TOTAL PLANT IN SERVICE	101	419,385,188					
ADDITIONS TO UTILITY PLANT							
62 Completed Const-Not Classified	106	-248,040	UNCLASS	TRANSUNCLASS	TRANSCWIP-D		
63 Property Held for Future Use	105	0	PROPHOLD	TRANSPT	TRANSPT-D		
64 Construction Work in Progress	107	16,757,990	CWIP	TRANSCWIP	TRANSCWIP-D		
65 Common Plant - Not Classified	106	-118,933	CWIP	TRANSCWIP	TRANSCWIP-D		
66 Common Plant - Land	118.89	612,034	GENPT	TRANSPT	TRANSPT-D		
67 Common Plant - Struct&Impv	118.9	4,696,493	GENPT	TRANSPT	TRANSPT-D		
68 Common Plant - Furniture & Equipment	118.91	1,259,774	GENPT	TRANSLABOR	TRANSLABOR-D		
69 Common Plant - Computers	118.____	2,290,099	GENPT	TRANSLABOR	TRANSLABOR-D		
70 Common Plant - Vehicles	118.____	5,092,988	GENPT	TRANSLABOR	TRANSLABOR-D		
71 Common Plant - Communication Equip	118.97	3,743,753	GENPT	TRANSLABOR	TRANSLABOR-D		
72 Total Additions to Utility Plant		34,086,158					
73 TOTAL UTILITY PLANT		453,471,346					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Primary Distribution			Customer Allocator
				Classification Allocator	Demand Allocator	Energy Allocator	
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	0	MWE-TPIS	PRIPT	PRIPT-D		PRIPT-C
2 Franchises and Consents	302	0	TPIS	PRIPT	PRIPT-D		PRIPT-C
3 Miscellaneous Intangible Plant	303	1,348,594	TPIS	PRIPT	NCP-PRI		NCP-PRI
4 Subtotal - INTANGIBLE PLANT	301-303	1,348,594					
B. PRODUCTION PLANT							
5 Land and Land Rights	310	46,866	GENERATION	DEMAND	NCP-PRI		PRIPT-C
6 Structures and Improvements	311	2,149,894	GENERATION	DEMAND	NCP-PRI		PRIPT-C
7 Boiler Plant Equipment	312	3,527,862	GENERATION	DEMAND	NCP-PRI		PRIPT-C
8 Engines and Generators	313	0	GENERATION	DEMAND	NCP-PRI		PRIPT-C
9 Turbogenerator Units	314	3,415,016	GENERATION	DEMAND	NCP-PRI		PRIPT-C
10 Accessory Electric Equipment	315	364,929	GENERATION	DEMAND	NCP-PRI		PRIPT-C
11 Misc. Power Plant Equipment	316	68,794	GENERATION	DEMAND	NCP-PRI		PRIPT-C
12 Subtotal - STEAM PLANT	310-316	9,572,960					
13 Land and Land Rights	340	41,942	GENERATION	DEMAND	NCP-PRI		PRIPT-C
14 Structures and Improvements	341	9,988,128	GENERATION	DEMAND	NCP-PRI		PRIPT-C
15 Boiler Plant Equipment	342	857,628	GENERATION	DEMAND	NCP-PRI		PRIPT-C
16 Engines and Generators	343	21,959,459	GENERATION	DEMAND	NCP-PRI		PRIPT-C
17 Turbogenerator Units	345	6,083,195	GENERATION	DEMAND	NCP-PRI		PRIPT-C
18 Accessory Electric Equipment	345	8,910,364	GENERATION	DEMAND	NCP-PRI		PRIPT-C
19 Misc. Power Plant Equipment	346	20,609,647	GENERATION	DEMAND	NCP-PRI		PRIPT-C
20 Subtotal - OTHER PLANT	340-346	68,450,359					
21 Subtotal - PRODUCTION PLANT	304-346	78,023,319					
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,283,470	T-LINES	DEMAND	NCP-PRI		NCP-PRI
23 Structures and Improvements	352	1,862,257	T-STATIONS	DEMAND	NCP-PRI		NCP-PRI
24 Station Equipment	353	36,560,474	T-STATIONS	DEMAND	NCP-PRI		NCP-PRI
25 Towers and Fixtures	354	0	MWETRANS	DEMAND	NCP-PRI		NCP-PRI
26 Poles and Fixtures	355	28,048,045	T-POLES	DEMAND	NCP-PRI		NCP-PRI
27 Overhead Conductors and Devices	356	18,949,040	T-LINES	DEMAND	NCP-PRI		NCP-PRI
28 Underground Conduit	357	9,836	MWETRANS	DEMAND	NCP-PRI		NCP-PRI
29 Underground Conductors and Devices	358	1,107,106	MWETRANS	DEMAND	NCP-PRI		NCP-PRI
30 Roads and Trails	359	0	MWETRANS	DEMAND	NCP-PRI		NCP-PRI
31 Subtotal - TRANSMISSION PLANT	350-359	88,818,228					
D. DISTRIBUTION PLANT							
33 Land and Land Rights	360	477,277	D-STATIONS	DEMAND	NCP-PRI		NCP-PRI
34 Structures and Improvements	361	0	D-STATIONS	DEMAND	NCP-PRI		NCP-PRI
35 Station Equipment	362	21,546,284	D-STATIONS	DEMAND	NCP-PRI		NCP-PRI
36 Compressor Station Equipment	363	0	D-STATIONS	DEMAND	NCP-PRI		NCP-PRI
37 Poles, Towers and Fixtures	364	69,949,066	POLES	POLES-P	NCP-PRI		AVG-CUST-NoRSL
38 Overhead Conductors and Devices	365	50,220,194	OHCOND	P-LINES-OH	NCP-PRI		AVG-CUST-NoRSL
39 Underground Conduit	366	2,577,180	UGCOND	DEMAND	NCP-PRI		AVG-CUST-NoRSL
40 Underground Conductors and Devices	367	16,048,837	UGCOND&DEV	P-LINES-UG	NCP-PRI		AVG-CUST-NoRSL
41 Line Transformers	368	50,187,100	PRIMARY	TRANSFORM	NCP-PRI		AVG-CUST-NoRSL
42 Services	369	3,814,929	SEC	CUST	NCP-PRI		SERVICES-369
43 Meters	370	12,115,508	ONSITE	CUST	NCP-PRI		METERCOST
44 Installations on Customer Premises	371	2,503,554	ONSITE	PRIPT	NCP-PRI		NCP-PRI
45 Other Property on Customers Premise	372	2,604	ONSITE	CUST	NCP-PRI		NCP-PRI
46 Street Lighting and Signals	373	2,959,392	ONSITE	CUST	NCP-PRI		STREET-LIGHT
47 Subtotal - DISTRIBUTION PLANT	360-373	232,361,925					
E. GENERAL PLANT							
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52 Transportation Equipment	392	9,366,206	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
53 Stores Equipment	393	249,625	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
54 Tools, Shop and Garage Equipment	394	1,966,930	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
55 Laboratory Equipment	395	688,298	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
56 Power Operated Equipment	396	341,884	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
57 Communication Equipment	397	2,204,116	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
58 Miscellaneous Equipment	398	15,241	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
59 Other Tangible Property	399	0	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
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ADDITIONS TO UTILITY PLANT							
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63 Property Held for Future Use	105	0	PROPHELD	PRIPT	PRIPT-D		PRIPT-C
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66 Common Plant - Land	118.89	612,034	GENPT	PRIPT	PRIPT-D		PRIPT-C
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68 Common Plant - Furniture & Equipment	118.91	1,259,774	GENPT	PRILABOR	PRILABOR-D		PRILABOR-C
69 Common Plant - Computers	118.____	2,290,099	GENPT	PRILABOR	PRILABOR-D		PRILABOR-C
70 Common Plant - Vehicles	118.____	5,092,988	GENPT	PRILABOR	PRILABOR-D		PRILABOR-C
71 Common Plant - Communication Equip	118.97	3,743,753	GENPT	PRILABOR	PRILABOR-D		PRILABOR-C
72 Total Additions to Utility Plant		34,086,158					
73 TOTAL UTILITY PLANT		453,471,346					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Secondary Distribution			Customer Allocator
				Classification Allocator	Demand Allocator	Energy Allocator	
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	0	MWE-TPIS	SECPD	SECPD-D		SECPD-C
2 Franchises and Consents	302	0	TPIS	SECPD	SECPD-D		SECPD-C
3 Miscellaneous Intangible Plant	303	1,348,594	TPIS	SECPD	NCP-SEC		NCP-SEC
4 Subtotal - INTANGIBLE PLANT	301-303	1,348,594					
B. PRODUCTION PLANT							
5 Land and Land Rights	310	46,666	GENERATION	DEMAND	NCP-SEC		SECPD-C
6 Structures and Improvements	311	2,149,694	GENERATION	DEMAND	NCP-SEC		SECPD-C
7 Boiler Plant Equipment	312	3,527,862	GENERATION	DEMAND	NCP-SEC		SECPD-C
8 Engines and Generators	313	0	GENERATION	DEMAND	NCP-SEC		SECPD-C
9 Turbogenerator Units	314	3,415,016	GENERATION	DEMAND	NCP-SEC		SECPD-C
10 Accessory Electric Equipment	315	364,929	GENERATION	DEMAND	NCP-SEC		SECPD-C
11 Misc. Power Plant Equipment	316	88,794	GENERATION	DEMAND	NCP-SEC		SECPD-C
12 Subtotal - STEAM PLANT	310-316	9,572,960					
13 Land and Land Rights	340	41,942	GENERATION	DEMAND	NCP-SEC		SECPD-C
14 Structures and Improvements	341	9,988,128	GENERATION	DEMAND	NCP-SEC		SECPD-C
15 Boiler Plant Equipment	342	857,626	GENERATION	DEMAND	NCP-SEC		SECPD-C
16 Engines and Generators	343	21,959,459	GENERATION	DEMAND	NCP-SEC		SECPD-C
17 Turbogenerator Units	345	6,083,195	GENERATION	DEMAND	NCP-SEC		SECPD-C
18 Accessory Electric Equipment	345	8,910,364	GENERATION	DEMAND	NCP-SEC		SECPD-C
19 Misc. Power Plant Equipment	346	20,609,647	GENERATION	DEMAND	NCP-SEC		SECPD-C
20 Subtotal - OTHER PLANT	340-346	68,450,359					
21 Subtotal - PRODUCTION PLANT	304-346	78,023,319					
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,283,470	T-LINES	DEMAND	NCP-SEC		NCP-SEC
23 Structures and Improvements	352	1,862,257	T-STATIONS	DEMAND	NCP-SEC		NCP-SEC
24 Station Equipment	353	36,560,474	T-STATIONS	DEMAND	NCP-SEC		NCP-SEC
25 Towers and Fixtures	354	0	MWETRANS	DEMAND	NCP-SEC		NCP-SEC
26 Poles and Fixtures	355	28,048,045	T-POLES	DEMAND	NCP-SEC		NCP-SEC
27 Overhead Conductors and Devices	356	18,949,040	T-LINES	DEMAND	NCP-SEC		NCP-SEC
28 Underground Conduit	357	9,836	MWETRANS	DEMAND	NCP-SEC		NCP-SEC
29 Underground Conductors and Devices	358	1,107,106	MWETRANS	DEMAND	NCP-SEC		NCP-SEC
30 Roads and Trails	359	0	MWETRANS	DEMAND	NCP-SEC		NCP-SEC
31 Subtotal - TRANSMISSION PLANT	350-359	88,818,228					
D. DISTRIBUTION PLANT							
33 Land and Land Rights	360	477,277	D-STATIONS	DEMAND	NCP-SECxL		NCP-SEC
34 Structures and Improvements	361	0	D-STATIONS	DEMAND	NCP-SECxL		NCP-SEC
35 Station Equipment	362	21,546,284	D-STATIONS	DEMAND	NCP-SECxL		NCP-SEC
36 Compressor Station Equipment	363	0	D-STATIONS	DEMAND	NCP-SECxL		NCP-SEC
37 Poles, Towers and Fixtures	364	69,949,066	POLES	POLES-S	NCP-SECxL		AVG-CUST-SEC
38 Overhead Conductors and Devices	365	50,220,194	OHCOND	S-LINES-OH	NCP-SECxL		AVG-CUST-SEC
39 Underground Conduit	366	2,577,180	UGCOND	DEMAND	NCP-SECxL		AVG-CUST-SEC
40 Underground Conductors and Devices	367	16,046,837	UGCOND&DEV	S-LINES-UG	NCP-SECxL		AVG-CUST-SEC
41 Line Transformers	368	50,167,100	PRIMARY	DEMAND	NCP-SECxL		AVG-CUST-SEC
42 Services	369	3,814,929	SEC	CUST	NCP-SEC		AVG-CUST-SEC
43 Meters	370	12,115,508	ONSITE	CUST	NCP-SEC		METERCOST
44 Installations on Customer Premises	371	2,503,554	ONSITE	CUST	NCP-SEC		NCP-SEC
45 Other Property on Customers Premise	372	2,604	ONSITE	CUST	NCP-SEC		NCP-SEC
46 Street Lighting and Signals	373	2,959,392	ONSITE	CUST	NCP-SEC		STREET-LIGHT
47 Subtotal - DISTRIBUTION PLANT	360-373	232,381,925					
E. GENERAL PLANT							
49 Land and Land Rights	389	193,135	MWE-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
50 Structures and Improvements	390	3,327,227	MWE-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
51 Office Furniture and Equipment	391	460,459	MWE-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
52 Transportation Equipment	392	9,366,208	MWE-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
53 Stores Equipment	393	249,625	MWE-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
54 Tools, Shop and Garage Equipment	394	1,968,830	MWE-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
55 Laboratory Equipment	395	668,298	MWE-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
56 Power Operated Equipment	396	341,864	MWE-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
57 Communication Equipment	397	2,204,116	MWE-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
58 Miscellaneous Equipment	398	15,241	MWE-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
59 Other Tangible Property	399	0	MWE-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
60 Subtotal - GENERAL PLANT	389-399	18,813,122					
81 TOTAL PLANT IN SERVICE	101	419,385,188					
ADDITIONS TO UTILITY PLANT							
62 Completed Const-Not Classified	106	-248,040	UNCLASS	SECUNCLASS	SECCWIP-D		SECCWIP-C
63 Property Held for Future Use	105	0	PROPHELD	SECPD	SECPD-D		SECPD-C
64 Construction Work in Progress	107	16,757,990	CWIP	SECCWIP	SECCWIP-D		SECCWIP-C
65 Common Plant - Not Classified	106	-118,933	CWIP	SECCWIP	SECCWIP-D		SECCWIP-C
66 Common Plant - Land	118.89	612,034	GENPT	SECPD	SECPD-D		SECPD-C
67 Common Plant - Struct&Impv	118.9	4,696,493	GENPT	SECPD	SECPD-D		SECPD-C
68 Common Plant - Furniture & Equipment	118.91	1,259,774	GENPT	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
69 Common Plant - Computers	118.____	2,290,099	GENPT	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
70 Common Plant - Vehicles	118.____	5,092,988	GENPT	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
71 Common Plant - Communication Equip	118.97	3,743,753	GENPT	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
72 Total Additions to Utility Plant		34,086,158					
73 TOTAL UTILITY PLANT		453,471,346					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Onsite			Customer Allocator
				Classification Allocator	Demand Allocator	Energy Allocator	
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	0	MWE-TPIS	ONSITEPT			ONSITEPT-C
2 Franchises and Consents	302	0	TPIS	ONSITEPT			ONSITEPT-C
3 Miscellaneous Intangible Plant	303	1,348,594	TPIS	ONSITEPT			NCP-ONSITE
4 Subtotal - INTANGIBLE PLANT	301-303	1,348,594					
B. PRODUCTION PLANT							
5 Land and Land Rights	310	46,666	GENERATION	CUST			ONSITEPT-C
6 Structures and Improvements	311	2,149,694	GENERATION	CUST			ONSITEPT-C
7 Boiler Plant Equipment	312	3,527,862	GENERATION	CUST			ONSITEPT-C
8 Engines and Generators	313	0	GENERATION	CUST			ONSITEPT-C
9 Turbogenerator Units	314	3,415,016	GENERATION	CUST			ONSITEPT-C
10 Accessory Electric Equipment	315	364,929	GENERATION	CUST			ONSITEPT-C
11 Misc. Power Plant Equipment	316	68,794	GENERATION	CUST			ONSITEPT-C
12 Subtotal - STEAM PLANT	310-316	9,572,960					
13 Land and Land Rights	340	41,942	GENERATION	CUST			ONSITEPT-C
14 Structures and Improvements	341	9,988,126	GENERATION	CUST			ONSITEPT-C
15 Boiler Plant Equipment	342	857,626	GENERATION	CUST			ONSITEPT-C
16 Engines and Generators	343	21,959,459	GENERATION	CUST			ONSITEPT-C
17 Turbogenerator Units	345	6,083,195	GENERATION	CUST			ONSITEPT-C
18 Accessory Electric Equipment	345	8,910,364	GENERATION	DEMAND			ONSITEPT-C
19 Misc. Power Plant Equipment	346	20,609,647	GENERATION	DEMAND			ONSITEPT-C
20 Subtotal - OTHER PLANT	340-346	68,450,359					
21 Subtotal - PRODUCTION PLANT	304-346	78,023,319					
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,283,470	T-LINES	CUST			NCP-ONSITE
23 Structures and Improvements	352	1,862,257	T-STATIONS	CUST			NCP-ONSITE
24 Station Equipment	353	36,560,474	T-STATIONS	CUST			NCP-ONSITE
25 Towers and Fixtures	354	0	MWETRANS	CUST			NCP-ONSITE
26 Poles and Fixtures	355	28,046,045	T-POLES	CUST			NCP-ONSITE
27 Overhead Conductors and Devices	356	18,949,040	T-LINES	CUST			NCP-ONSITE
28 Underground Conduit	357	9,836	MWETRANS	CUST			NCP-ONSITE
29 Underground Conductors and Devices	358	1,107,106	MWETRANS	CUST			NCP-ONSITE
30 Roads and Trails	359	0	MWETRANS	CUST			NCP-ONSITE
31 Subtotal - TRANSMISSION PLANT	350-359	88,818,228					
D. DISTRIBUTION PLANT							
33 Land and Land Rights	360	477,277	D-STATIONS	CUST			NCP-ONSITE
34 Structures and Improvements	361	0	D-STATIONS	CUST			NCP-ONSITE
35 Station Equipment	362	21,546,284	D-STATIONS	CUST			NCP-ONSITE
36 Compressor Station Equipment	363	0	D-STATIONS	CUST			NCP-ONSITE
37 Poles, Towers and Fixtures	364	69,949,066	POLES	CUST			AVG-CUST
38 Overhead Conductors and Devices	365	50,220,194	OHCOND	CUST			AVG-CUST
39 Underground Conduit	366	2,577,180	UGCOND	CUST			AVG-CUST
40 Underground Conductors and Devices	367	16,048,837	UGCOND&DEV	CUST			AVG-CUST
41 Line Transformers	368	50,167,100	PRIMARY	CUST			AVG-CUST
42 Services	369	3,814,929	SEC	CUST			SERVICES-369
43 Meters	370	12,115,508	ONSITE	CUST			AVG-CUST-SEC
44 Installations on Customer Premises	371	2,503,554	ONSITE	CUST			AVG-CUST-SEC
45 Other Property on Customers Premise	372	2,604	ONSITE	CUST			AVG-CUST-SEC
46 Street Lighting and Signals	373	2,959,392	ONSITE	CUST			ONSITEREV-C-Lite
47 Subtotal - DISTRIBUTION PLANT	360-373	232,381,925					
E. GENERAL PLANT							
49 Land and Land Rights	389	193,135	MWE-LABOR	CUST			ONSITELABOR-C
50 Structures and Improvements	390	3,327,227	MWE-LABOR	CUST			ONSITELABOR-C
51 Office Furniture and Equipment	391	460,458	MWE-LABOR	CUST			ONSITELABOR-C
52 Transportation Equipment	392	9,366,208	MWE-LABOR	CUST			ONSITELABOR-C
53 Stores Equipment	393	249,625	MWE-LABOR	CUST			ONSITELABOR-C
54 Tools, Shop and Garage Equipment	394	1,966,930	MWE-LABOR	CUST			ONSITELABOR-C
55 Laboratory Equipment	395	688,298	MWE-LABOR	CUST			ONSITELABOR-C
56 Power Operated Equipment	396	341,884	MWE-LABOR	CUST			ONSITELABOR-C
57 Communication Equipment	397	2,204,116	MWE-LABOR	CUST			ONSITELABOR-C
58 Miscellaneous Equipment	398	15,241	MWE-LABOR	CUST			ONSITELABOR-C
59 Other Tangible Property	399	0	MWE-LABOR	CUST			ONSITELABOR-C
60 Subtotal - GENERAL PLANT	389-399	18,813,122					
61 TOTAL PLANT IN SERVICE	101	419,385,188					
ADDITIONS TO UTILITY PLANT							
62 Completed Const-Not Classified	106	-248,040	UNCLASS	ONSITEUNCLASS			ONSITECWIP-C
63 Property Held for Future Use	105	0	PROPHELD	CUST			ONSITEPT-C
64 Construction Work in Progress	107	16,757,990	CWIP	ONSITECWIP			ONSITECWIP-C
65 Common Plant - Not Classified	106	-118,933	CWIP	ONSITECWIP			ONSITECWIP-C
66 Common Plant - Land	118.89	612,034	GENPT	ONSITEPT			ONSITEPT-C
67 Common Plant - Struct&Impv	118.9	4,696,493	GENPT	ONSITEPT			ONSITEPT-C
68 Common Plant - Furniture & Equipment	118.91	1,259,774	GENPT	ONSITEPT			ONSITELABOR-C
69 Common Plant - Computers	118.____	2,290,099	GENPT	ONSITEPT			ONSITELABOR-C
70 Common Plant - Vehicles	118.____	5,092,988	GENPT	ONSITEPT			ONSITELABOR-C
71 Common Plant - Communication Equip	118.97	3,743,753	GENPT	ONSITEPT			ONSITELABOR-C
72 Total Additions to Utility Plant		34,086,158					
73 TOTAL UTILITY PLANT		453,471,346					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Production Supply			
				Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,404,306	PRODPTxL	PRODPTxL	PRODPTxL-D	PRODPTxL-E	
75 Nuclear	108.2	0	PRODPTxL	PRODPTxL	PRODPTxL-D	PRODPTxL-E	
76 Other Production	108.3	7,333,252	PRODPTxL	PRODPTxL	PRODPTxL-D	PRODPTxL-E	
77 Transmission	108.5	35,790,183	TRANSPTxL	PRODPTxL	PRODPTxL-D	PRODPTxL-E	
78 Distribution	108.6	91,589,027	DISTPTxL	PRODPTxL	PRODPTxL-D	PRODPTxL-E	
79 General	108.7	5,285,387	GENPTxL	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
80 Accum Deprec-Transport Equip	108.9	3,483,601	MWE-LABOR	PRODLABOR	PRODPT-D	PRODPT-E	
81 Subtotal-DEPRECIATION RESERVE		152,885,756					
82 Common Plant	119.7	7,049,041	GENPT	PRODGEN	PRODGEN-D	PRODGEN-E	
83 TOTAL RESERVE FOR DEPRECIATION	108	159,934,797					
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		10,464,912	MWE-REV-REQ	PRODREVREQ	PRODREV-D	PRODREV-E	
85 Cash Working Capital	131	8,488,752	Subreport	Subreport	Subreport	Subreport	
86 Customer Advances for Construction	252-0	-320,475	DISTPT	PRODPT	PRODPT-D	PRODPT-E	
87 Other Deferred Credits	253	2,676,233	ONSITE	CUST	PRODPT-D	PRODPT-E	
88 Total - OTHER RATE BASE ITEMS	131-283	21,309,422					
89 TOTAL RATE BASE		314,845,971					
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION	PRODLABOR	1CP-PROD	1CP-PROD	
91 GENERATION EXP - ELEC	505	0	GENERATION	PRODPT	1CP-PROD	1CP-PROD	
92 Subtotal - Steam Production	500-505	0		TBD			
93 Supervision and Engineering	546	174,096	GENERATION	PRODPT	1CP-PROD	1CP-PROD	
94 Fuel	547	2,265,915	GENERATION	PRODPT	1CP-PROD	1CP-PROD	
95 Generation Expense	548	138,154	GENERATION	PRODPT	1CP-PROD	1CP-PROD	
96 Misc. Generation Expenses	549	451,755	GENERATION	PRODPT	1CP-PROD	1CP-PROD	
97 Gas Turbine Lease	550	0	GENERATION	PRODPT	1CP-PROD	1CP-PROD	
98 Supervision and Engineering	551	135,381	GENERATION	PRODPT	1CP-PROD	1CP-PROD	
99 Maintenance of Structures	552	4,975	GENERATION	PRODPT	1CP-PROD	1CP-PROD	
100 Maintenance of Generation Plant	553	760,779	GENERATION	PRODPT	1CP-PROD	1CP-PROD	
101 Maintenance of Misc. Plant	554	114,516	GENERATION	PRODPT	1CP-PROD	1CP-PROD	
102 Subtotal - Other Production	546-554	4,045,571					
103 Purchased Power Expenses	555	74,300,577	Subreport	Subreport	Subreport	Subreport	
104 Load Dispatch	556	647,195	PROD	ENERGY	4CP-PROD	KWH-PROD-NoRSL	
105 Unbilled Purchased Power	558	0	PROD	ENERGY	4CP-PROD	KWH	
106 Subtotal	556-558	847,195		TBD			
107 TOTAL PRODUCTION EXPENSE	500-558	79,193,343					
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	580	233,114	T-LABOR	PRODPT	1CP-PROD	1CP-PROD	
109 Load Dispatching	581	0	TRANSPT	PRODPT	1CP-PROD	1CP-PROD	
110 Station Expenses	582	64,257	T-STATIONS	PRODPT	1CP-PROD	1CP-PROD	
111 Overhead Line Expenses	583	214,751	T-LINES	PRODPT	1CP-PROD	1CP-PROD	
112 Underground Lines Expenses	584	201	T-LINES	PRODPT	1CP-PROD	1CP-PROD	
113 Transmission by Others	585	0	MWETRANS	PRODPT	1CP-PROD	1CP-PROD	
114 Miscellaneous Expenses	586	184,283	TRANSPT	PRODPT	1CP-PROD	1CP-PROD	
115 Rents	587	186,984	T-SUBSTATIONS	PRODPT	1CP-PROD	1CP-PROD	
116 Supervision and Engineering	588	391	T-LABOR	PRODPT	1CP-PROD	1CP-PROD	
117 Maintenance of Structures	589	32,137	T-STATIONS	PRODPT	1CP-PROD	1CP-PROD	
118 Maintenance of Station Equipment	570	465,207	T-STATIONS	PRODPT	1CP-PROD	1CP-PROD	
119 Maintenance of Overhead Poles & Lines	571	411,489	T-LINES	PRODPT	1CP-PROD	1CP-PROD	
120 Maintenance of Underground Lines	572	0	T-LINES	PRODPT	1CP-PROD	1CP-PROD	
121 Misc Maintenance - Credits	573	22,833	TRANSPT	PRODPT	1CP-PROD	1CP-PROD	
122 TOTAL TRANSMISSION EXPENSES	560-573	1,815,648					
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	231,136	D-LABOR	PRODPT	PRODPT-D	PRODPT-E	
124 Load Dispatching	581	38,259	GENERATION	ENERGY	PRODPT-D	KWH-PROD	
125 Station Expenses	582	160,867	D-STATIONS	PRODPT	PRODPT-D	PRODPT-E	
126 Overhead Line Expenses	583	178,520	OHCOND	PRODPT	PRODPT-D	PRODPT-E	
127 Underground Line Expenses	584	375,141	UGCOND	PRODPT	PRODPT-D	PRODPT-E	
128 Street Light and Signal Systems	585	139,252	ONSITE	PRODPT	PRODPT-D	PRODPT-E	
129 Meter Expenses	586	212,210	ONSITE	PRODPT	PRODPT-D	PRODPT-E	
130 Customer Installation Expenses	587	56,026	ONSITE	PRODPT	PRODPT-D	PRODPT-E	
131 Misc. Distribution Expenses	588	1,175,518	DISTPT	PRODPT	PRODPT-D	PRODPT-E	
132 Rents	589	24,471	DISTPT	PRODPT	PRODPT-D	PRODPT-E	
133 Maint Supervision & Engineering	590	137,138	D-LABOR	PRODPT	PRODPT-D	PRODPT-E	
134 Maint of Structures	591	481,290	D-STATIONS	PRODPT	PRODPT-D	PRODPT-E	
135 Maintenance of Station Equipment	592	2,362,739	D-STATIONS	PRODPT	PRODPT-D	PRODPT-E	
136 Maintenance of Overhead Lines	593	0	OHCOND	PRODPT	PRODPT-D	PRODPT-E	
137 Maintenance of Underground Lines	594	93,426	UGCOND	PRODPT	PRODPT-D	PRODPT-E	
138 Maintenance of Line Transformers	595	26,952	PRIMARY	PRODPT	PRODPT-D	PRODPT-E	
139 Maintenance of Street Lights	596	84,760	SEC	PRODPT	PRODPT-D	PRODPT-E	
140 Maintenance of Meters	597	172,027	ONSITE	PRODPT	PRODPT-D	PRODPT-E	
141 Maintenance of Misc. Plant	598	4,368	DISTPT	PRODPT	PRODPT-D	PRODPT-E	
142 Misc. Distribution - Credits	599	0	DISTPT	PRODPT	PRODPT-D	PRODPT-E	
143 Subtotal - DISTRIBUTION EXPENSES	580-599	5,952,098					
144 Total - OPER. AND MAINT. EXPENSE	500-599	86,961,089					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	External Transmission			
				Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,404,306	PRODPTxL	EXTRANSPTxL	EXTRANSPTxL-D		
75 Nuclear	108.2	0	PRODPTxL	EXTRANSPTxL	EXTRANSPTxL-D		
76 Other Production	108.3	7,333,252	PRODPTxL	EXTRANSPTxL	EXTRANSPTxL-D		
77 Transmission	108.5	35,790,183	TRANSPTxL	EXTRANSPTxL	EXTRANSPTxL-D		
78 Distribution	108.6	91,589,027	DISTPTxL	EXTRANSPTxL	EXTRANSPTxL-D		
79 General	108.7	5,285,387	GENPTxL	EXTRANSLABOR	EXTRANSPT-D		
80 Accum Deprec-Transport Equip	108.9	3,483,601	MWE-LABOR	EXTRANSLABOR	EXTRANSPT-D		
81 Subtotal-DEPRECIATION RESERVE		152,885,756					
82 Common Plant	119.7	7,049,041	GENPT	EXTRANSGEN	EXTRANSGEN-D		
83 TOTAL RESERVE FOR DEPRECIATION	108	159,934,797					
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		10,464,912	MWE-REV-REQ	EXTRANSREVREQ	EXTRANSREV-D		
85 Cash Working Capital	131	8,488,752	Subreport	Subreport	Subreport		
86 Customer Advances for Construction	252-0	-320,476	DISTPT	EXTRANSPT	EXTRANSPT-D		
87 Other Deferred Credits	253	2,676,233	ONSITE	CUST	EXTRANSPT-D		
88 Total - OTHER RATE BASE ITEMS	131-283	21,309,422					
89 TOTAL RATE BASE		314,845,971					
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION	EXTRANSLABOR	1CP-EXTRANS		
91 GENERATION EXP - ELEC	505	0	GENERATION	EXTRANSPT	1CP-EXTRANS		
92 Subtotal - Steam Production	500-505	0		TBD			
93 Supervision and Engineering	546	174,096	GENERATION	EXTRANSPT	1CP-EXTRANS		
94 Fuel	547	2,265,915	GENERATION	EXTRANSPT	1CP-EXTRANS		
95 Generation Expense	548	138,154	GENERATION	EXTRANSPT	1CP-EXTRANS		
96 Misc. Generation Expenses	549	451,755	GENERATION	EXTRANSPT	1CP-EXTRANS		
97 Gas Turbine Lease	550	0	GENERATION	EXTRANSPT	1CP-EXTRANS		
98 Supervision and Engineering	551	135,381	GENERATION	EXTRANSPT	1CP-EXTRANS		
99 Maintenance of Structures	552	4,975	GENERATION	EXTRANSPT	1CP-EXTRANS		
100 Maintenance of Generation Plant	553	760,779	GENERATION	EXTRANSPT	1CP-EXTRANS		
101 Maintenance of Misc. Plant	554	114,516	GENERATION	EXTRANSPT	1CP-EXTRANS		
102 Subtotal - Other Production	546-554	4,045,571					
103 Purchased Power Expenses	555	74,300,577	Subreport	Subreport	Subreport		
104 Load Dispatch	556	847,195	PROD	ENERGY	4CP-EXTRANS		
105 Unbilled Purchased Power	558	0	PROD	ENERGY	4CP-EXTRANS		
106 Subtotal	556-558	847,195		TBD			
107 TOTAL PRODUCTION EXPENSE	500-558	79,193,343					
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	233,114	T-LABOR	EXTRANSLABOR	EXTRANSLABOR-D		
109 Load Dispatching	561	0	TRANSPT	EXTRANSPT	1CP-EXTRANS		
110 Station Expenses	562	64,257	T-STATIONS	EXTRANSPT	1CP-EXTRANS		
111 Overhead Line Expenses	563	214,751	T-LINES	EXTRANSPT	1CP-EXTRANS		
112 Underground Lines Expenses	564	201	T-LINES	EXTRANSPT	1CP-EXTRANS		
113 Transmission by Others	565	0	MWETRANS	EXTRANSPT	1CP-EXTRANS		
114 Miscellaneous Expenses	566	184,283	TRANSPT	EXTRANSPT	1CP-EXTRANS		
115 Rents	567	186,984	T-SUBSTATIONS	EXTRANSPT	1CP-EXTRANS		
116 Supervision and Engineering	568	391	T-LABOR	EXTRANSPT	1CP-EXTRANS		
117 Maintenance of Structures	569	32,137	T-STATIONS	EXTRANSPT	1CP-EXTRANS		
118 Maintenance of Station Equipment	570	465,207	T-STATIONS	EXTRANSPT	1CP-EXTRANS		
119 Maintenance of Overhead Poles & Lines	571	411,499	T-LINES	EXTRANSPT	1CP-EXTRANS		
120 Maintenance of Underground Lines	572	0	T-LINES	EXTRANSPT	1CP-EXTRANS		
121 Misc Maintenance - Credits	573	22,833	TRANSPT	EXTRANSPT	1CP-EXTRANS		
122 TOTAL TRANSMISSION EXPENSES	560-573	1,815,648					
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	231,136	D-LABOR	EXTRANSPT	EXTRANSPT-D		
124 Load Dispatching	581	36,259	GENERATION	ENERGY	EXTRANSPT-D		
125 Station Expenses	582	160,867	D-STATIONS	EXTRANSPT	EXTRANSPT-D		
126 Overhead Line Expenses	583	178,520	OHCOND	EXTRANSPT	EXTRANSPT-D		
127 Underground Line Expenses	584	375,141	UGCOND	EXTRANSPT	EXTRANSPT-D		
128 Street Light and Signal Systems	585	139,252	ONSITE	EXTRANSPT	EXTRANSPT-D		
129 Meter Expenses	586	212,210	ONSITE	EXTRANSPT	EXTRANSPT-D		
130 Customer Installation Expenses	587	56,026	ONSITE	EXTRANSPT	EXTRANSPT-D		
131 Misc. Distribution Expenses	588	1,175,518	DISTPT	EXTRANSPT	EXTRANSPT-D		
132 Rents	589	24,471	DISTPT	EXTRANSPT	EXTRANSPT-D		
133 Maint Supervision & Engineering	590	137,138	D-LABOR	EXTRANSPT	EXTRANSPT-D		
134 Maint of Structures	591	481,290	D-STATIONS	EXTRANSPT	EXTRANSPT-D		
135 Maintenance of Station Equipment	592	2,362,739	D-STATIONS	EXTRANSPT	EXTRANSPT-D		
136 Maintenance of Overhead Lines	593	0	OHCOND	EXTRANSPT	EXTRANSPT-D		
137 Maintenance of Underground Lines	594	93,426	UGCOND	EXTRANSPT	EXTRANSPT-D		
138 Maintenance of Line Transformers	595	26,952	PRIMARY	EXTRANSPT	EXTRANSPT-D		
139 Maintenance of Street Lights	596	84,760	SEC	EXTRANSPT	EXTRANSPT-D		
140 Maintenance of Meters	597	172,027	ONSITE	EXTRANSPT	EXTRANSPT-D		
141 Maintenance of Misc. Plant	598	4,368	DISTPT	EXTRANSPT	EXTRANSPT-D		
142 Misc. Distribution - Credits	599	0	DISTPT	EXTRANSPT	EXTRANSPT-D		
143 Subtotal - DISTRIBUTION EXPENSES	580-599	5,952,098					
144 Total - OPER. AND MAINT. EXPENSE	500-599	86,961,089					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Local Generation			
				Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,404,306	PRODPtXL	GENPTXL	4CP-PROD-NoRSL	KWH Adjusted	
75 Nuclear	108.2	0	PRODPtXL	GENPTXL	GENPTXL-D	GENPTXL-E	
76 Other Production	108.3	7,333,252	PRODPtXL	GENPTXL	4CP-PROD-NoRSL	KWH Adjusted	
77 Transmission	108.5	35,790,183	TRANSPtXL	GENPTXL	GENPTXL-D	GENPTXL-E	
78 Distribution	108.6	91,589,027	DISTPTXL	GENPTXL	GENPTXL-D	GENPTXL-E	
79 General	108.7	5,285,387	GENPTXL	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
80 Accum Deprec-Transport Equip	108.9	3,483,601	MWE-LABOR	GENLABOR	GENPT-D	GENPT-E	
81 Subtotal-DEPRECIATION RESERVE		152,885,756					
82 Common Plant	119.7	7,049,041	GENPT	GENGEN	GENGEN-D	GENGEN-E	
83 TOTAL RESERVE FOR DEPRECIATION	108	159,934,797					
III. OTHER RATE BASE ITEMS							
84 Investment in NRUFC		10,484,912	MWE-REV-REQ	GENREVREQ	GENREV-D-NoRSL	GENREV-E-NoRSL	
85 Cash Working Capital	131	8,488,752	Subreport	Subreport	Subreport	Subreport	
88 Customer Advances for Construction	252-0	-320,475	DISTPT	GENPT	GENPT-D	GENPT-E	
87 Other Deferred Credits	253	2,676,233	ONSITE	CUST	GENPT-D	GENPT-E	
88 Total - OTHER RATE BASE ITEMS	131-283	21,309,422					
89 TOTAL RATE BASE		314,845,971					
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
91 GENERATION EXP - ELEC	505	0	GENERATION	GENPT	4CP-PROD-NoRSL	1CP-GEN	
92 Subtotal - Steam Production	500-505	0		TBD			
93 Supervision and Engineering	546	174,096	GENERATION	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
94 Fuel	547	2,285,915	GENERATION	ENERGY	4CP-PROD-NoRSL	KWH-NoRSL	
95 Generation Expense	548	138,154	GENERATION	DEMAND	4CP-PROD-NoRSL	KWH-NoRSL	
96 Misc. Generation Expenses	549	451,755	GENERATION	DEMAND	4CP-PROD-NoRSL	KWH-NoRSL	
97 Gas Turbine Lease	550	0	GENERATION	DEMAND	4CP-PROD-NoRSL	KWH-NoRSL	
98 Supervision and Engineering	551	135,381	GENERATION	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
99 Maintenance of Structures	552	4,975	GENERATION	DEMAND	4CP-PROD-NoRSL	KWH-NoRSL	
100 Maintenance of Generation Plant	553	760,779	GENERATION	DEMAND	4CP-PROD-NoRSL	KWH-NoRSL	
101 Maintenance of Misc. Plant	554	114,516	GENERATION	DEMAND	4CP-PROD-NoRSL	KWH-NoRSL	
102 Subtotal - Other Production	546-554	4,045,571					
103 Purchased Power Expenses	555	74,300,577	Subreport	Subreport	Subreport	Subreport	
104 Load Dispatch	556	847,195	PROD	ENERGY	4CP-PROD-NoRSL	KWH-GEN	
105 Unbilled Purchased Power	558	0	PROD	ENERGY	4CP-PROD-NoRSL	KWH-FUEL	
106 Subtotal	556-558	847,195		TBD			
107 TOTAL PRODUCTION EXPENSE	500-558	79,193,343					
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	233,114	T-LABOR	GENPT	4CP-PROD-NoRSL	1CP-GEN	
109 Load Dispatching	561	0	TRANSPt	GENPT	4CP-PROD-NoRSL	1CP-GEN	
110 Station Expenses	562	64,257	T-STATIONS	GENPT	4CP-PROD-NoRSL	1CP-GEN	
111 Overhead Line Expenses	563	214,751	T-LINES	GENPT	4CP-PROD-NoRSL	1CP-GEN	
112 Underground Lines Expenses	564	201	T-LINES	GENPT	4CP-PROD-NoRSL	1CP-GEN	
113 Transmission by Others	565	0	MWETRANS	GENPT	4CP-PROD-NoRSL	1CP-GEN	
114 Miscellaneous Expenses	566	184,283	TRANSPt	GENPT	4CP-PROD-NoRSL	1CP-GEN	
115 Rents	567	186,984	T-SUBSTATIONS	GENPT	4CP-PROD-NoRSL	1CP-GEN	
116 Supervision and Engineering	568	391	T-LABOR	GENPT	4CP-PROD-NoRSL	1CP-GEN	
117 Maintenance of Structures	569	32,137	T-STATIONS	GENPT	4CP-PROD-NoRSL	1CP-GEN	
118 Maintenance of Station Equipment	570	465,207	T-STATIONS	GENPT	4CP-PROD-NoRSL	1CP-GEN	
119 Maintenance of Overhead Poles & Lines	571	411,489	T-LINES	GENPT	4CP-PROD-NoRSL	1CP-GEN	
120 Maintenance of Underground Lines	572	0	T-LINES	GENPT	4CP-PROD-NoRSL	1CP-GEN	
121 Misc Maintenance - Credits	573	22,833	TRANSPt	GENPT	4CP-PROD-NoRSL	1CP-GEN	
122 TOTAL TRANSMISSION EXPENSES	560-573	1,815,648					
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	231,136	D-LABOR	GENPT	GENPT-D	GENPT-E	
124 Load Dispatching	581	36,259	GENERATION	ENERGY	GENPT-D	KWH-GEN-NoRSL	
125 Station Expenses	582	160,867	D-STATIONS	GENPT	GENPT-D	GENPT-E	
126 Overhead Line Expenses	583	178,520	OHCOND	GENPT	GENPT-D	GENPT-E	
127 Underground Line Expenses	584	375,141	UGCOND	GENPT	GENPT-D	GENPT-E	
128 Street Light and Signal Systems	585	139,252	ONSITE	GENPT	GENPT-D	GENPT-E	
129 Meter Expenses	586	212,210	ONSITE	GENPT	GENPT-D	GENPT-E	
130 Customer Installation Expenses	587	56,026	ONSITE	GENPT	GENPT-D	GENPT-E	
131 Misc. Distribution Expenses	588	1,175,518	DISTPT	GENPT	GENPT-D	GENPT-E	
132 Rents	589	24,471	DISTPT	GENPT	GENPT-D	GENPT-E	
133 Maint Supervision & Engineering	590	137,138	D-LABOR	GENPT	GENPT-D	GENPT-E	
134 Maint of Structures	591	481,290	D-STATIONS	GENPT	GENPT-D	GENPT-E	
135 Maintenance of Station Equipment	592	2,362,739	D-STATIONS	GENPT	GENPT-D	GENPT-E	
136 Maintenance of Overhead Lines	593	0	OHCOND	GENPT	GENPT-D	GENPT-E	
137 Maintenance of Underground Lines	594	93,426	UGCOND	GENPT	GENPT-D	GENPT-E	
138 Maintenance of Line Transformers	595	26,952	PRIMARY	GENPT	GENPT-D	GENPT-E	
139 Maintenance of Street Lights	596	84,760	SEC	GENPT	GENPT-D	GENPT-E	
140 Maintenance of Meters	597	172,027	ONSITE	GENPT	GENPT-D	GENPT-E	
141 Maintenance of Misc. Plant	598	4,368	DISTPT	GENPT	GENPT-D	GENPT-E	
142 Misc. Distribution - Credits	599	0	DISTPT	GENPT	GENPT-D	GENPT-E	
143 Subtotal - DISTRIBUTION EXPENSES	580-599	5,952,098					
144 Total - OPER. AND MAINT. EXPENSE	500-599	86,961,089					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	MWE Transmission		
				Classification Allocator	Demand Allocator	Energy Allocator
II. DEPRECIATION RESERVE						
74 Steam	108.1	9,404,306	PRODPTxL	TRANSPTxL	TRANSPTxL-D	
75 Nuclear	108.2	0	PRODPTxL	TRANSPTxL	TRANSPTxL-D	
76 Other Production	108.3	7,333,252	PRODPTxL	TRANSPTxL	TRANSPTxL-D	
77 Transmission	108.5	35,790,183	TRANSPTxL	TRANSPTxL	TRANSPTxL-D	
78 Distribution	108.6	91,589,027	DISTPTxL	TRANSPTxL	TRANSPTxL-D	
79 General	108.7	5,285,387	GENPTxL	TRANSLABOR	TRANSLABOR-D	
80 Accum Deprec-Transport Equip	108.9	3,483,601	MWE-LABOR	TRANSLABOR	TRANSP-T-D	
81 Subtotal-DEPRECIATION RESERVE		152,885,756				
82 Common Plant	119.7	7,049,041	GENPT	TRANSGEN	TRANSGEN-D	
83 TOTAL RESERVE FOR DEPRECIATION	108	159,934,797				
III. OTHER RATE BASE ITEMS						
84 Investment in NRUFC		10,464,912	MWE-REV-REQ	TRANSREVREQ	TRANSREV-D	
85 Cash Working Capital	131	8,488,752	Subreport	Subreport	Subreport	
86 Customer Advances for Construction	252-0	-320,475	DISTPT	TRANSP	TRANSP-T-D	
87 Other Deferred Credits	253	2,676,233	ONSITE	CUST	TRANSP-T-D	
88 Total - OTHER RATE BASE ITEMS	131-253	21,309,422				
89 TOTAL RATE BASE		314,845,971				
I. OPERATING AND MAINTENANCE EXPENSES						
A. PRODUCTION EXPENSES						
90 Oper. Supervision and Engineering	500	0	GENERATION	TRANSLABOR	12CP-TRANS	
91 GENERATION EXP - ELEC	505	0	GENERATION	TRANSP	12CP-TRANS	
92 Subtotal - Steam Production	500-505	0		TBD		
93 Supervision and Engineering	546	174,096	GENERATION	TRANSP	12CP-TRANS	
94 Fuel	547	2,265,915	GENERATION	TRANSP	12CP-TRANS	
95 Generation Expense	548	138,154	GENERATION	TRANSP	12CP-TRANS	
96 Misc. Generation Expenses	549	451,755	GENERATION	TRANSP	12CP-TRANS	
97 Gas Turbine Lease	550	0	GENERATION	TRANSP	12CP-TRANS	
98 Supervision and Engineering	551	135,381	GENERATION	TRANSP	12CP-TRANS	
99 Maintenance of Structures	552	4,975	GENERATION	TRANSP	12CP-TRANS	
100 Maintenance of Generation Plant	553	760,779	GENERATION	TRANSP	12CP-TRANS	
101 Maintenance of Misc. Plant	554	114,516	GENERATION	TRANSP	12CP-TRANS	
102 Subtotal - Other Production	546-554	4,045,571				
103 Purchased Power Expenses	555	74,300,577	Subreport	Subreport	Subreport	
104 Load Dispatch	556	847,195	PROD	TRANSP	TRANSP-T-D	
105 Unbilled Purchased Power	558	0	PROD	ENERGY	TRANSP-T-D	
106 Subtotal	556-558	847,195		TBD		
107 TOTAL PRODUCTION EXPENSE	500-558	79,193,343				
B. TRANSMISSION EXPENSE						
108 Supervision and Engineering	560	233,114	T-LABOR	TRANSLABOR	TRANSLABOR-D	
109 Load Dispatching	561	0	TRANSP	DEMAND	TRANSPxL-D	
110 Station Expenses	562	84,257	T-STATIONS	DEMAND	TRANSPxL-D	
111 Overhead Line Expenses	563	214,751	T-LINES	DEMAND	TRANSPxL-D	
112 Underground Lines Expenses	564	201	T-LINES	DEMAND	TRANSPxL-D	
113 Transmission by Others	565	0	MWETRANS	DEMAND	TRANSPxL-D	
114 Miscellaneous Expenses	566	184,283	TRANSP	TRANSP	TRANSPxL-D	
115 Rents	567	186,984	T-SUBSTATIONS	TRANSP	TRANSPxL-D	
116 Supervision and Engineering	568	391	T-LABOR	TRANSLABOR	TRANSLABOR-D	
117 Maintenance of Structures	569	32,137	T-STATIONS	DEMAND	TRANSPxL-D	
118 Maintenance of Station Equipment	570	465,207	T-STATIONS	DEMAND	TRANSPxL-D	
119 Maintenance of Overhead Poles & Lines	571	411,489	T-LINES	DEMAND	TRANSPxL-D	
120 Maintenance of Underground Lines	572	0	T-LINES	DEMAND	TRANSPxL-D	
121 Misc Maintenance - Credits	573	22,833	TRANSP	TRANSP	TRANSPxL-D	
122 TOTAL TRANSMISSION EXPENSES	560-573	1,815,648				
C. DISTRIBUTION EXPENSE						
123 Operation Supervision & Engineering	580	231,136	D-LABOR	TRANSLABOR	TRANSLABOR-D	
124 Load Dispatching	581	36,259	GENERATION	ENERGY	TRANSP-T-D	
125 Station Expenses	582	160,867	D-STATIONS	TRANSP	TRANSP-T-D	
126 Overhead Line Expenses	583	178,520	OHCOND	TRANSP	TRANSP-T-D	
127 Underground Line Expenses	584	375,141	UGCOND	TRANSP	TRANSP-T-D	
128 Street Light and Signal Systems	585	139,252	ONSITE	TRANSP	TRANSP-T-D	
129 Meter Expenses	586	212,210	ONSITE	TRANSP	TRANSP-T-D	
130 Customer Installation Expenses	587	56,026	ONSITE	TRANSP	TRANSP-T-D	
131 Misc. Distribution Expenses	588	1,175,518	DISTPT	TRANSP	TRANSP-T-D	
132 Rents	589	24,471	DISTPT	TRANSP	TRANSP-T-D	
133 Maint Supervision & Engineering	590	137,138	D-LABOR	TRANSP	TRANSP-T-D	
134 Maint of Structures	591	481,290	D-STATIONS	TRANSP	TRANSP-T-D	
135 Maintenance of Station Equipment	592	2,362,739	D-STATIONS	TRANSP	TRANSP-T-D	
136 Maintenance of Overhead Lines	593	0	OHCOND	TRANSP	TRANSP-T-D	
137 Maintenance of Underground Lines	594	93,426	UGCOND	TRANSP	TRANSP-T-D	
138 Maintenance of Line Transformers	595	26,952	PRIMARY	TRANSP	TRANSP-T-D	
139 Maintenance of Street Lights	596	84,760	SEC	TRANSP	TRANSP-T-D	
140 Maintenance of Meters	597	172,027	ONSITE	TRANSP	TRANSP-T-D	
141 Maintenance of Misc. Plant	598	4,368	DISTPT	TRANSP	TRANSP-T-D	
142 Misc. Distribution - Credits	599	0	DISTPT	TRANSP	TRANSP-T-D	
143 Subtotal - DISTRIBUTION EXPENSES	580-599	5,952,098				
144 Total - OPER. AND MAINT. EXPENSE	500-599	86,961,089				

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Primary Distribution			Customer Allocator
				Classification Allocator	Demand Allocator	Energy Allocator	
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,404,306	PRODPTxL	PRIPTxL	PRIPTxL-D		PRIPTxL-C
75 Nuclear	108.2	0	PRODPTxL	PRIPTxL	PRIPTxL-D		PRIPTxL-C
76 Other Production	108.3	7,333,252	PRODPTxL	PRIPTxL	PRIPTxL-D		PRIPTxL-C
77 Transmission	108.5	35,790,183	TRANSPTxL	PRIPTxL	PRIPTxL-D		PRIPTxL-C
78 Distribution	108.6	91,588,027	DISTPTxL	PRIPTxL	PRIPTxL-D		PRIPTxL-C
79 General	108.7	5,285,367	GENPTxL	PRILABOR	PRILABOR-D		PRIPTxL-C-NoWS
80 Accum Deprec-Transport Equip	108.9	3,489,601	MWE-LABOR	PRILABOR	PRIP-T-D		PRIPTxL-C-NoWS
81 Subtotal-DEPRECIATION RESERVE		152,885,756					
82 Common Plant	119.7	7,049,041	GENPT	PRIGEN	PRIGEN-D		PRIGEN-C
83 TOTAL RESERVE FOR DEPRECIATION	108	159,934,797					
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		10,484,912	MWE-REV-REQ	PRIREVREQ	PRIREV-D		PRIREV-C
85 Cash Working Capital	131	8,488,752	Subreport	Subreport	Subreport		Subreport
86 Customer Advances for Construction	252-0	-320,475	DISTPT	PRIPT	PRIPT-D		PRIPT-C
87 Other Deferred Credits	253	2,676,233	ONSITE	CUST	PRIPT-D		PRIPT-C
88 Total - OTHER RATE BASE ITEMS	131-283	21,309,422					
89 TOTAL RATE BASE		314,845,971					
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION	PRILABOR	NCP-PRI		NCP-PRI
91 GENERATION EXP - ELEC	505	0	GENERATION	PRIPT	NCP-PRI		NCP-PRI
92 Subtotal - Steam Production	500-505	0		TBD			
93 Supervision and Engineering	546	174,096	GENERATION	PRIPT	NCP-PRI		NCP-PRI
94 Fuel	547	2,265,915	GENERATION	PRIPT	NCP-PRI		NCP-PRI
95 Generation Expense	548	138,154	GENERATION	PRIPT	NCP-PRI		NCP-PRI
96 Misc. Generation Expenses	549	451,755	GENERATION	PRIPT	NCP-PRI		NCP-PRI
97 Gas Turbine Lease	550	0	GENERATION	PRIPT	NCP-PRI		NCP-PRI
98 Supervision and Engineering	551	135,381	GENERATION	PRIPT	NCP-PRI		NCP-PRI
99 Maintenance of Structures	552	4,975	GENERATION	PRIPT	NCP-PRI		NCP-PRI
100 Maintenance of Generation Plant	553	760,779	GENERATION	PRIPT	NCP-PRI		NCP-PRI
101 Maintenance of Misc. Plant	554	114,516	GENERATION	PRIPT	NCP-PRI		NCP-PRI
102 Subtotal - Other Production	546-554	4,045,571					
103 Purchased Power Expenses	555	74,300,577	Subreport	Subreport	Subreport		Subreport
104 Load Dispatch	556	847,195	PROD	PRIPT	NCP-PRI		NCP-PRI
105 Unbilled Purchased Power	558	0	PROD	ENERGY	NCP-PRI		NCP-PRI
106 Subtotal	556-558	847,195		TBD			
107 TOTAL PRODUCTION EXPENSE	500-558	79,193,343					
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	233,114	T-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
109 Load Dispatching	561	0	TRANSP	DEMAND	NCP-PRI		NCP-PRI
110 Station Expenses	562	64,257	T-STATIONS	DEMAND	NCP-PRI		NCP-PRI
111 Overhead Line Expenses	563	214,751	T-LINES	DEMAND	NCP-PRI		CUSTACCT
112 Underground Lines Expenses	564	201	T-LINES	DEMAND	NCP-PRI		CUSTACCT
113 Transmission by Others	565	0	MWETRANS	DEMAND	NCP-PRI		NCP-PRI
114 Miscellaneous Expenses	566	184,283	TRANSP	PRIPT	NCP-PRI		CUSTACCT
115 Rents	567	186,984	T-SUBSTATIONS	PRILABOR	NCP-PRI		NCP-PRI
116 Supervision and Engineering	568	391	T-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
117 Maintenance of Structures	569	32,137	T-STATIONS	DEMAND	NCP-PRI		NCP-PRI
118 Maintenance of Station Equipment	570	465,207	T-STATIONS	DEMAND	NCP-PRI		NCP-PRI
119 Maintenance of Overhead Poles & Lines	571	411,489	T-LINES	DEMAND	NCP-PRI		CUSTACCT
120 Maintenance of Underground Lines	572	0	T-LINES	DEMAND	NCP-PRI		CUSTACCT
121 Misc Maintenance - Credits	573	22,833	TRANSP	PRIPT	NCP-PRI		CUSTACCT
122 TOTAL TRANSMISSION EXPENSES	560-573	1,815,848					
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	231,136	D-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
124 Load Dispatching	581	36,259	GENERATION	ENERGY	NCP-PRI		AVG-CUST
125 Station Expenses	582	160,867	D-STATIONS	DEMAND	PRIPT-D		PRIPT-C
126 Overhead Line Expenses	583	178,520	OHCOND	P-LINES-OH	NCP-PRI		PRIPT-C
127 Underground Line Expenses	584	375,141	UGCOND	P-LINES-UG	NCP-PRI		PRIPT-C
128 Street Light and Signal Systems	585	139,252	ONSITE	PRIPT	PRIPT-D		PRIPT-C
129 Meter Expenses	586	212,210	ONSITE	PRIPT	PRIPT-D		PRIPT-C
130 Customer Installation Expenses	587	56,026	ONSITE	PRIPT	PRIPT-D		PRIPT-C
131 Misc. Distribution Expenses	588	1,175,518	DISTPT	PRIPT	PRIPT-D		PRIPT-C
132 Rents	589	24,471	DISTPT	PRIPT	PRIPT-D		PRIPT-C
133 Maint Supervision & Engineering	590	137,138	D-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
134 Maint of Structures	591	481,290	D-STATIONS	DEMAND	PRIPT-D		AVG-CUST
135 Maintenance of Station Equipment	592	2,362,739	D-STATIONS	DEMAND	PRIPT-D		CUSTACCT
136 Maintenance of Overhead Lines	593	0	OHCOND	P-LINES-OH	PRIPT-D		PRIPT-C
137 Maintenance of Underground Lines	594	93,426	UGCOND	P-LINES-UG	PRIPT-D		PRIPT-C
138 Maintenance of Line Transformers	595	28,952	PRIMARY	TRANSFORM	PRIPT-D		PRIPT-C
139 Maintenance of Street Lights	596	84,760	SEC	PRIPT	PRIPT-D		PRIPT-C
140 Maintenance of Meters	597	172,027	ONSITE	PRIPT	PRIPT-D		PRIPT-C
141 Maintenance of Misc. Plant	598	4,368	DISTPT	PRIPT	PRIPT-D		PRIPT-C
142 Misc. Distribution - Credits	599	0	DISTPT	PRIPT	PRIPT-D		PRIPT-C
143 Subtotal - DISTRIBUTION EXPENSES	580-599	5,952,098					
144 Total - OPER. AND MAINT. EXPENSE	500-599	86,961,089					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Secondary Distribution			Customer Allocator
				Classification Allocator	Demand Allocator	Energy Allocator	
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,404,306	PRODPTXL	SECP TxL	SECP TxL-D		SECP TxL-C
75 Nuclear	108.2	0	PRODPTXL	SECP TxL	SECP TxL-D		SECP TxL-C
76 Other Production	108.3	7,333,252	PRODPTXL	SECP TxL	SECP TxL-D		SECP TxL-C
77 Transmission	108.5	35,790,183	TRANSP TxL	SECP TxL	SECP TxL-D		SECP TxL-C
78 Distribution	108.6	91,589,027	DISTP TxL	SECP TxL	SECP TxL-D		AVG-CUST
79 General	108.7	5,285,387	GENP TxL	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
80 Accum Deprec-Transport Equip	108.9	3,483,601	MWE-LABOR	SECLABOR	SECP-T		SECP-T
81 Subtotal-DEPRECIATION RESERVE		152,885,756					
82 Common Plant	119.7	7,049,041	GENPT	SECGEN	SECGEN-D		SECGEN-C
83 TOTAL RESERVE FOR DEPRECIATION	108	159,934,797					
III. OTHER RATE BASE ITEMS							
84 Investment in NRUFC		10,464,912	MWE-REV-REQ	SECREVREQ	SECREV-D-NoRSL		SECREV-C-NoRSL
85 Cash Working Capital	131	8,488,752	Subreport	Subreport	Subreport		Subreport
86 Customer Advances for Construction	252-0	-320,475	DISTPT	SECP	SECP-T		SECP-T
87 Other Deferred Credits	253	2,676,233	ONSITE	CUST	SECP-T		SECP-T
88 Total - OTHER RATE BASE ITEMS	131-283	21,309,422					
89 TOTAL RATE BASE		314,845,971					
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION	SECLABOR	NCP-SEC		NCP-SEC
91 GENERATION EXP - ELEC	505	0	GENERATION	SECP	NCP-SEC		NCP-SEC
92 Subtotal - Steam Production	500-505	0		TBD			
93 Supervision and Engineering	546	174,098	GENERATION	SECP	NCP-SEC		NCP-SEC
94 Fuel	547	2,285,915	GENERATION	SECP	NCP-SEC		NCP-SEC
95 Generation Expense	548	138,154	GENERATION	SECP	NCP-SEC		NCP-SEC
96 Misc. Generation Expenses	549	451,755	GENERATION	SECP	NCP-SEC		NCP-SEC
97 Gas Turbine Lease	550	0	GENERATION	SECP	NCP-SEC		NCP-SEC
98 Supervision and Engineering	551	135,381	GENERATION	SECP	NCP-SEC		NCP-SEC
99 Maintenance of Structures	552	4,975	GENERATION	SECP	NCP-SEC		NCP-SEC
100 Maintenance of Generation Plant	553	760,779	GENERATION	SECP	NCP-SEC		NCP-SEC
101 Maintenance of Misc. Plant	554	114,516	GENERATION	SECP	NCP-SEC		NCP-SEC
102 Subtotal - Other Production	546-554	4,045,571					
103 Purchased Power Expenses	555	74,300,577	Subreport	Subreport	Subreport		Subreport
104 Load Dispatch	558	847,195	PROD	SECP	NCP-SEC		NCP-SEC
105 Unbilled Purchased Power	558	0	PROD	ENERGY	NCP-SEC		NCP-SEC
106 Subtotal	556-558	847,195		TBD			
107 TOTAL PRODUCTION EXPENSE	500-558	79,193,343					
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	233,114	T-LABOR	SECP	NCP-SEC		NCP-SEC
109 Load Dispatching	561	0	TRANSP	SECP	NCP-SEC		NCP-SEC
110 Station Expenses	562	64,257	T-STATIONS	SECP	NCP-SEC		NCP-SEC
111 Overhead Line Expenses	563	214,761	T-LINES	SECP	NCP-SEC		NCP-SEC
112 Underground Lines Expenses	564	201	T-LINES	SECP	NCP-SEC		NCP-SEC
113 Transmission by Others	565	0	MWETRANS	SECP	NCP-SEC		NCP-SEC
114 Miscellaneous Expenses	566	184,283	TRANSP	SECP	NCP-SEC		NCP-SEC
115 Rents	567	186,984	T-SUBSTATIONS	SECP	NCP-SEC		NCP-SEC
116 Supervision and Engineering	568	391	T-LABOR	SECP	NCP-SEC		NCP-SEC
117 Maintenance of Structures	569	32,137	T-STATIONS	SECP	NCP-SEC		NCP-SEC
118 Maintenance of Station Equipment	570	465,207	T-STATIONS	SECP	NCP-SEC		NCP-SEC
119 Maintenance of Overhead Poles & Lines	571	411,489	T-LINES	SECP	NCP-SEC		NCP-SEC
120 Maintenance of Underground Lines	572	0	T-LINES	SECP	NCP-SEC		NCP-SEC
121 Misc Maintenance - Credits	573	22,833	TRANSP	SECP	NCP-SEC		NCP-SEC
122 TOTAL TRANSMISSION EXPENSES	560-573	1,815,648					
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	231,136	D-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
124 Load Dispatching	581	36,259	GENERATION	ENERGY	SECP-T		SECP-T
125 Station Expenses	582	160,867	D-STATIONS	DEMAND	SECP-T		SECP-T
126 Overhead Line Expenses	583	178,520	OHCOND	S-LINES-OH	SECP-T		SECP-T
127 Underground Line Expenses	584	375,141	UGCOND	S-LINES-UG	SECP-T		SECP-T
128 Street Light and Signal Systems	585	139,252	ONSITE	CUST	SECP-T		SECP-T
129 Meter Expenses	586	212,210	ONSITE	CUST	SECP-T		SECP-T
130 Customer Installation Expenses	587	56,026	ONSITE	CUST	SECP-T		SECP-T
131 Misc. Distribution Expenses	588	1,175,518	DISTPT	SECP	SECP-T		SECP-T
132 Rents	589	24,471	DISTPT	SECP	SECP-T		SECP-T
133 Maint Supervision & Engineering	590	137,138	D-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
134 Maint of Structures	591	481,290	D-STATIONS	DEMAND	SECP-T		SECLABOR-C
135 Maintenance of Station Equipment	592	2,362,739	D-STATIONS	DEMAND	SECP-T		CUSTACCT
136 Maintenance of Overhead Lines	593	0	OHCOND	S-LINES-OH	SECP-T		SECP-T
137 Maintenance of Underground Lines	594	93,426	UGCOND	S-LINES-UG	SECP-T		SECP-T
138 Maintenance of Line Transformers	595	26,952	PRIMARY	DEMAND	SECP-T		SECP-T
139 Maintenance of Street Lights	596	84,760	SEC	CUST	SECP-T		STREET-LIGHT
140 Maintenance of Meters	597	172,027	ONSITE	CUST	SECP-T		SECP-T
141 Maintenance of Misc. Plant	598	4,388	DISTPT	SECP	SECP-T		SECP-T
142 Misc. Distribution - Credits	599	0	DISTPT	SECP	SECP-T		SECP-T
143 Subtotal - DISTRIBUTION EXPENSES	580-599	5,952,098					
144 Total - OPER. AND MAINT. EXPENSE	500-599	86,961,089					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Onsite			Customer Allocator
				Classification Allocator	Demand Allocator	Energy Allocator	
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,404,306	PRODPTxL	ONSITEPTxL			ONSITEPTxL-C
75 Nuclear	108.2	0	PRODPTxL	ONSITEPTxL			ONSITEPTxL-C
76 Other Production	108.3	7,333,252	PRODPTxL	ONSITEPTxL			ONSITEPTxL-C
77 Transmission	108.5	35,790,183	TRANSPTxL	ONSITEPTxL			ONSITEPTxL-C
78 Distribution	108.6	91,589,027	DISTPTxL	ONSITEPTxL			AVG-CUST-SEC
79 General	108.7	5,285,387	GENPTxL	ONSITEPT			ONSITELABOR-C
80 Accum Deprec-Transport Equip	108.9	3,483,601	MWE-LABOR	ONSITEPT			ONSITEPT-C
81 Subtotal-DEPRECIATION RESERVE		152,885,756					
82 Common Plant	119.7	7,049,041	GENPT	ONSITEGEN			ONSITEGEN-C
83 TOTAL RESERVE FOR DEPRECIATION	108	159,934,797					
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		10,464,912	MWE-REV-REQ	ONSITEREVREQ			ONSITEREV-C-NoRS
85 Cash Working Capital	131	8,488,752	Subreport	Subreport			Subreport
86 Customer Advances for Construction	252-0	-320,475	DISTPT	ONSITEPT			ONSITEPT-C
87 Other Deferred Credits	253	2,676,233	ONSITE	CUST			ONSITEPT-C
88 Total - OTHER RATE BASE ITEMS	131-283	21,309,422					
89 TOTAL RATE BASE		314,845,971					
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION	ONSITELABOR			NCP-ONSITE
91 GENERATION EXP - ELEC	505	0	GENERATION	ONSITEPT			NCP-ONSITE
92 Subtotal - Steam Production	500-505	0		ONSITEPT			
93 Supervision and Engineering	546	174,096	GENERATION	ONSITEPT			NCP-ONSITE
94 Fuel	547	2,265,915	GENERATION	ONSITEPT			NCP-ONSITE
95 Generation Expense	548	138,154	GENERATION	ONSITEPT			NCP-ONSITE
96 Misc. Generation Expenses	549	451,755	GENERATION	ONSITEPT			NCP-ONSITE
97 Gas Turbine Lease	550	0	GENERATION	ONSITEPT			NCP-ONSITE
98 Supervision and Engineering	551	135,381	GENERATION	ONSITEPT			NCP-ONSITE
99 Maintenance of Structures	552	4,975	GENERATION	ONSITEPT			NCP-ONSITE
100 Maintenance of Generation Plant	553	760,779	GENERATION	ONSITEPT			NCP-ONSITE
101 Maintenance of Misc. Plant	554	114,516	GENERATION	ONSITEPT			NCP-ONSITE
102 Subtotal - Other Production	546-554	4,045,571					
103 Purchased Power Expenses	555	74,300,577	Subreport	Subreport			Subreport
104 Load Dispatch	556	847,195	PROD	ONSITEPT			NCP-ONSITE
105 Unbilled Purchased Power	558	0	PROD	CUST			NCP-ONSITE
106 Subtotal	556-558	847,195					
107 TOTAL PRODUCTION EXPENSE	500-558	79,193,343					
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	233,114	T-LABOR	ONSITEPT			NCP-ONSITE
109 Load Dispatching	561	0	TRANSPt	ONSITEPT			NCP-ONSITE
110 Station Expenses	562	64,257	T-STATIONS	ONSITEPT			NCP-ONSITE
111 Overhead Line Expenses	563	214,751	T-LINES	ONSITEPT			NCP-ONSITE
112 Underground Lines Expenses	564	201	T-LINES	ONSITEPT			NCP-ONSITE
113 Transmission by Others	565	0	MWETRANS	ONSITEPT			NCP-ONSITE
114 Miscellaneous Expenses	566	184,283	TRANSPt	ONSITEPT			NCP-ONSITE
115 Rents	567	186,984	T-SUBSTATIONS	ONSITEPT			NCP-ONSITE
116 Supervision and Engineering	568	391	T-LABOR	ONSITEPT			NCP-ONSITE
117 Maintenance of Structures	569	32,137	T-STATIONS	ONSITEPT			NCP-ONSITE
118 Maintenance of Station Equipment	570	465,207	T-STATIONS	ONSITEPT			NCP-ONSITE
119 Maintenance of Overhead Poles & Lines	571	411,489	T-LINES	ONSITEPT			NCP-ONSITE
120 Maintenance of Underground Lines	572	0	T-LINES	ONSITEPT			NCP-ONSITE
121 Misc Maintenance - Credits	573	22,833	TRANSPt	ONSITEPT			NCP-ONSITE
122 TOTAL TRANSMISSION EXPENSES	560-573	1,815,648					
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	231,136	D-LABOR	CUST			ONSITELABOR-C-NoR
124 Load Dispatching	581	36,259	GENERATION	CUST			AVG-CUST
125 Station Expenses	582	160,867	D-STATIONS	CUST			ONSITEPT-C
126 Overhead Line Expenses	583	178,520	OHCOND	CUST			AVG-CUST
127 Underground Line Expenses	584	375,141	UGCOND	CUST			AVG-CUST
128 Street Light and Signal Systems	585	139,252	ONSITE	CUST			STREET-LIGHT
129 Meter Expenses	586	212,210	ONSITE	CUST			METERCOST-NoRSI
130 Customer Installation Expenses	587	56,026	ONSITE	CUST			RESCUST
131 Misc. Distribution Expenses	588	1,175,518	DISTPT	CUST			ONSITEPT-C
132 Rents	589	24,471	DISTPT	CUST			ONSITEPT-C
133 Maint Supervision & Engineering	590	137,138	D-LABOR	CUST			ONSITELABOR-C-NoR
134 Maint of Structures	591	481,290	D-STATIONS	CUST			AVG-CUST
135 Maintenance of Station Equipment	592	2,362,739	D-STATIONS	CUST			ONSITEPT-C
136 Maintenance of Overhead Lines	593	0	OHCOND	CUST			AVG-CUST
137 Maintenance of Underground Lines	594	93,426	UGCOND	CUST			AVG-CUST
138 Maintenance of Line Transformers	595	26,952	PRIMARY	CUST			ONSITEPT-C
139 Maintenance of Street Lights	596	84,760	SEC	CUST			STREET-LIGHT
140 Maintenance of Meters	597	172,027	ONSITE	CUST			METERCOST-NoRSI
141 Maintenance of Misc. Plant	598	4,368	DISTPT	ONSITEPT			ONSITEPT-C
142 Misc. Distribution - Credits	599	0	DISTPT	ONSITEPT			ONSITEPT-C
143 Subtotal - DISTRIBUTION EXPENSES	580-599	5,952,098					
144 Total - OPER. AND MAINT. EXPENSE	500-599	86,961,089					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Production Supply			Customer Allocator
				Classification Allocator	Demand Allocator	Energy Allocator	
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	116,389	ONSITE	PRODO&M	PRODPT-D	PRODPT-E	
146 Meter Reading Expenses	902	1,178,628	ONSITE	PRODO&M	PRODPT-D	PRODPT-E	
147 Customer Records & Collection Expense	903	1,140,849	ONSITE	PRODO&M	PRODPT-D	PRODPT-E	
148 Uncollectible Accounts	904	180,989	REVREQ	PRODREVREQ	UNCOLLECT-NoRSL	UNCOLLECT-NoRSL	
149 Misc Customer Accounts Expenses	905	1,408	ONSITE	PRODO&M	PRODPT-D	PRODPT-E	
150 Subtotal - Customer Accounts Expense	901-905	2,618,262					
151 Supervision	907	42,649	ONSITE	PRODLABOR	PRODPT-D	PRODPT-E	
152 Customer Assistance Exp Electric	908	510,646	ONSITE	TBD	PRODPT-D	PRODPT-E	
153 Financing Programs	908.1/ 11	0	ONSITE	TBD	PRODPT-D	PRODPT-E	
154 Public Safety Programs	909	53,960	ONSITE	PRODLABOR	PRODPT-D	PRODPT-E	
155 Customer Assistance Expenses	910	50,584	ONSITE	PRODO&M	PRODPT-D	PRODPT-E	
156 Information, Instructional Advertising	911	0	ONSITE	PRODO&M	PRODPT-D	PRODPT-E	
157 Misc Customer Serv & Inform Expan	912	108,987	ONSITE	PRODO&M	PRODPT-D	PRODPT-E	
158 Rents	913	0	ONSITE	PRODO&M	PRODPT-D	PRODPT-E	
159 Subtotal - Customer Service & Info.	907-913	766,827		TBD			
160 Supervision	915	0	ONSITE	PRODO&M	PRODPT-D	PRODPT-E	
161 Demonstrating & Selling Expenses	916	0	ONSITE	PRODO&M	PRODPT-D	PRODPT-E	
162 Advertising Expenses	917	0	ONSITE	PRODO&M	PRODPT-D	PRODPT-E	
163 Miscellaneous Sales Expenses	916	0	ONSITE	PRODO&M	PRODPT-D	PRODPT-E	
164 Subtotal - Sales Expense	915-919	0					
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	3,385,089					
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,911,821	LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
167 Office Supplies & Expenses	921	576,310	LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
169 Outside Services Employed	923	184,402	LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
170 Employee Pensions and Benefits	926	63,937	LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
171 Subtotal - O & M Accounts 920-923,926	920-926	2,716,470					
PLANT RELATED EXPENSES							
172 Property Insurance	924	306,844	TPIS	PRODPT	PRODPT-D	PRODPT-E	
173 Injuries and Damages	925	103,712	TPIS	PRODPT	PRODPT-D	PRODPT-E	
174 Maintenance of General Plant	935	1,342,867	LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
175 Subtotal - O & M Accounts 924-925	924,925,935	1,753,423					
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR	PRODLABPT	PRODLP-D	PRODLP-E	
177 Regulatory Commission Expenses	928	373,630	REVREQ	PRODREVREQ	PRODREV-D-NoRSL	PRODREV-E-NoRSL	
178 Duplicate Charges-Credit	929	-290,560	PTLABOR	PRODLABPT	PRODLP-D	PRODLP-E	
179 General Advertising Expenses	930.1	66,954	PTLABOR	PRODLABPT	PRODLP-D	PRODLP-E	
180 DONATIONS	426-10	0	PTLABOR	PRODLABPT	PRODLP-D	PRODLP-E	
181 Miscellaneous General Expenses	930.2	393,528	REVREQ	PRODREVREQ	PRODREV-D-NoRSL	PRODREV-E-NoRSL	
182 Board of Directors	930.3/ 4/ 6	0	PTLABOR	PRODLABPT	PRODLP-D	PRODLP-E	
183 General Plant Rent	931	18,907	PTLABOR	PRODLABPT	PRODLP-D	PRODLP-E	
184 Subtotal	927-935	562,459		PRODLABPT			
185 TOTAL A&G EXPENSES	920-932	5,032,352					
186 TOTAL OPERATING EXPENSES		95,378,530					
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS	PRODPTxL	PRODPTxL-D	PRODPTxL-E	
188 Steam Production Plant	403.2	67,430	PRODPTxL	PRODPTxL	PRODPTxL-D	PRODPTxL-E	
189 Other Production Plant	403.3	1,908,337	PRODPTxL	PRODPTxL	PRODPTxL-D	PRODPTxL-E	
190 Transmission Plant	403.5	1,411,295	TRANSPTxL	PRODPTxL	PRODPTxL-D	PRODPTxL-E	
191 Distribution Plant	403.6	8,326,436	DISTPTxL	PRODPTxL	PRODPTxL-D	PRODPTxL-E	
192 General Plant	403.6	221,132	GENPTxL	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
193 Common Plant	403.7	1,599,463	GENPTxL	PRODGEN	PRODGEN-D	PRODGEN-E	
194 TOTAL DEPRECIATION EXPENSES	403	13,579,161					
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	853,897	LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
196 Federal Unemployment Tax	408.16	10,298	LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
197 State Unemployment Tax	408.4	33,045	LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
198 Payroll Taxes Allocated	408.5	-897,240	LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
199 Real Estate Taxes	408.1	4,678,438	TPIS	PRODPT	PRODPT-D	PRODPT-E	
200 Subtotal - General Taxes		4,678,438					
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	66,206	REVREQ	PRODREVREQ	PRODREV-D	PRODREV-E	
202 CTC Interest Income	408.x	-216,331	REVREQ	PRODREVREQ	PRODREV-D	PRODREV-E	
203 Blank	408.x	0	REVREQ	PRODREVREQ	PRODREV-D	PRODREV-E	
204 Blank	408.x	0	REVREQ	PRODREVREQ	PRODREV-D	PRODREV-E	
205 Subtotal - Donations and Other		-150,126					
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current		0					
207 Provision for Deferred FIT		0					
208 ITC Adjustment - Net		0					
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411	4,528,313					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	External Transmission			
				Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	116,389	ONSITE	EXTRANSO&M	EXTRANSPT-D		
146 Meter Reading Expenses	902	1,178,628	ONSITE	EXTRANSO&M	EXTRANSPT-D		
147 Customer Records & Collection Expense	903	1,140,849	ONSITE	EXTRANSO&M	EXTRANSPT-D		
148 Uncollectible Accounts	904	180,989	REVREQ	EXTRANSREVREQ	UNCOLLECT-NoRsl		
149 Misc Customer Accounts Expenses	905	1,408	ONSITE	EXTRANSO&M	EXTRANSPT-D		
150 Subtotal - Customer Accounts Expense	901-905	2,616,262					
151 Supervision	907	42,649	ONSITE	EXTRANS LABOR	EXTRANSPT-D		
152 Customer Assistance Exp Electric	908	510,646	ONSITE	TBD	EXTRANSPT-D		
153 Financing Programs	908.1/11	0	ONSITE	TBD	EXTRANSPT-D		
154 Public Safety Programs	909	53,960	ONSITE	EXTRANS LABOR	EXTRANSPT-D		
155 Customer Assistance Expenses	910	50,584	ONSITE	EXTRANSO&M	EXTRANSPT-D		
156 Information, Instructional Advertising	911	0	ONSITE	EXTRANSO&M	EXTRANSPT-D		
157 Misc Customer Serv & Inform Expen	912	108,987	ONSITE	EXTRANSO&M	EXTRANSPT-D		
158 Rents	913	0	ONSITE	EXTRANSO&M	EXTRANSPT-D		
159 Subtotal - Customer Service & Info.	907-913	766,827		TBD			
160 Supervision	915	0	ONSITE	EXTRANSO&M	EXTRANSPT-D		
161 Demonstrating & Selling Expenses	916	0	ONSITE	EXTRANSO&M	EXTRANSPT-D		
162 Advertising Expenses	917	0	ONSITE	EXTRANSO&M	EXTRANSPT-D		
163 Miscellaneous Sales Expenses	918	0	ONSITE	EXTRANSO&M	EXTRANSPT-D		
164 Subtotal - Sales Expense	915-919	0					
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	3,385,089					
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,911,821	LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
167 Office Supplies & Expenses	921	576,310	LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
169 Outside Services Employed	923	164,402	LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
170 Employee Pensions and Benefits	926	83,937	LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
171 Subtotal - O & M Accounts 920-923,926	920-926	2,716,470					
PLANT RELATED EXPENSES							
172 Property Insurance	924	308,844	TPIS	EXTRANSPT	EXTRANSPT-D		
173 Injuries and Damages	925	103,712	TPIS	EXTRANSPT	EXTRANSPT-D		
174 Maintenance of General Plant	935	1,342,867	LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
175 Subtotal - O & M Accounts 924-925	924,925,935	1,753,423					
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR	EXTRANS LABPT	EXTRANS LP-D		
177 Regulatory Commission Expenses	928	373,630	REVREQ	EXTRANSREVREQ	XTRANSREV-D-NoRSL		
178 Duplicate Charges-Credit	929	-290,560	PTLABOR	EXTRANS LABPT	EXTRANS LP-D		
179 General Advertising Expenses	930.1	66,954	PTLABOR	EXTRANS LABPT	EXTRANS LP-D		
180 DONATIONS	426-10	0	PTLABOR	EXTRANS LABPT	EXTRANS LP-D		
181 Miscellaneous General Expenses	930.2	393,528	REVREQ	EXTRANSREVREQ	XTRANSREV-D-NoRSL		
182 Board of Directors	930.3/4/6	0	PTLABOR	EXTRANS LABPT	EXTRANS LP-D		
183 General Plant Rent	931	18,907	PTLABOR	EXTRANS LABPT	EXTRANS LP-D		
184 Subtotal	927-935	562,459		EXTRANS LABPT			
185 TOTAL A&G EXPENSES	920-932	5,032,352					
186 TOTAL OPERATING EXPENSES		95,378,530					
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,069	TPIS	EXTRANSPTxL	EXTRANSPTxL-D		
188 Steam Production Plant	403.2	67,430	PRODPTxL	EXTRANSPTxL	EXTRANSPTxL-D		
189 Other Production Plant	403.3	1,908,337	PRODPTxL	EXTRANSPTxL	EXTRANSPTxL-D		
190 Transmission Plant	403.5	1,411,295	TRANSPTxL	EXTRANSPTxL	EXTRANSPTxL-D		
191 Distribution Plant	403.6	8,326,436	DISTPTxL	EXTRANSPTxL	EXTRANSPTxL-D		
192 General Plant	403.6	221,132	GENPTxL	EXTRANSPT	EXTRANSPT-D		
193 Common Plant	403.7	1,598,463	GENPTxL	EXTRANSPT	EXTRANSPT-D		
194 TOTAL DEPRECIATION EXPENSES	403	13,579,161					
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	853,897	LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
196 Federal Unemployment Tax	408.16	10,298	LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
197 State Unemployment Tax	408.4	33,045	LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
198 Payroll Taxes Allocated	408.5	-997,240	LABOR	EXTRANS LABOR	EXTRANS LABOR-D		
199 Real Estate Taxes	408.1	4,678,438	TPIS	EXTRANSPT	EXTRANSPT-D		
200 Subtotal - General Taxes		4,678,438					
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	66,206	REVREQ	EXTRANSREVREQ	EXTRANSREV-D		
202 CTC Interest Income	408.x	-216,331	REVREQ	EXTRANSREVREQ	EXTRANSREV-D		
203 Blank	408.x	0	REVREQ	EXTRANSREVREQ	EXTRANSREV-D		
204 Blank	408.x	0	REVREQ	EXTRANSREVREQ	EXTRANSREV-D		
205 Subtotal - Donations and Other		-150,126					
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current		0					
207 Provision for Deferred FIT		0					
208 ITC Adjustment - Net		0					
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411	4,528,313					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Local Generation			
				Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	116,389	ONSITE	GENO&M	GENPT-D	GENPT-E	
146 Meter Reading Expenses	902	1,178,628	ONSITE	GENO&M	GENPT-D	GENPT-E	
147 Customer Records & Collection Expense	903	1,140,849	ONSITE	GENO&M	GENPT-D	GENPT-E	
148 Uncollectible Accounts	904	180,989	REVREQ	GENREVREQ	UNCOLLECT-NoRSL	UNCOLLECT-NoRSL	
149 Misc Customer Accounts Expenses	905	1,408	ONSITE	GENO&M	GENPT-D	GENPT-E	
150 Subtotal - Customer Accounts Expense	901-905	2,618,262					
151 Supervision	907	42,849	ONSITE	GENLABOR	GENPT-D	GENPT-E	
152 Customer Assistance Exp Electric	908	510,646	ONSITE	TBD	GENPT-D	GENPT-E	
153 Financing Programs	908.1/1.11	0	ONSITE	TBD	GENPT-D	GENPT-E	
154 Public Safety Programs	909	53,960	ONSITE	GENLABOR	GENPT-D	GENPT-E	
155 Customer Assistance Expenses	910	50,584	ONSITE	GENO&M	GENPT-D	GENPT-E	
156 Information, Instructional Advertising	911	0	ONSITE	GENO&M	GENPT-D	GENPT-E	
157 Misc Customer Serv & Inform Expen	912	108,987	ONSITE	GENO&M	GENPT-D	GENPT-E	
158 Rents	913	0	ONSITE	GENO&M	GENPT-D	GENPT-E	
159 Subtotal - Customer Service & Info.	907-913	786,827		TBD			
160 Supervision	915	0	ONSITE	GENO&M	GENPT-D	GENPT-E	
161 Demonstrating & Selling Expenses	916	0	ONSITE	GENO&M	GENPT-D	GENPT-E	
162 Advertising Expenses	917	0	ONSITE	GENO&M	GENPT-D	GENPT-E	
163 Miscellaneous Sales Expenses	916	0	ONSITE	GENO&M	GENPT-D	GENPT-E	
164 Subtotal - Sales Expense	915-919	0					
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	3,385,089					
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
168 Administrative & General Salaries	920	1,911,821	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
167 Office Supplies & Expenses	921	576,310	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
169 Outside Services Employed	923	164,402	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
170 Employee Pensions and Benefits	926	63,937	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
171 Subtotal - O & M Accounts 920-923,926	920-926	2,716,470					
PLANT RELATED EXPENSES							
172 Property Insurance	924	306,844	TPIS	GENPT	GENPT-D	GENPT-E	
173 Injuries and Damages	925	103,712	TPIS	GENPT	GENPT-D	GENPT-E	
174 Maintenance of General Plant	935	1,342,867	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
175 Subtotal - O & M Accounts 924-925	924,925,935	1,753,423					
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR	GENLABPT	GENLP-D	GENLP-E	
177 Regulatory Commission Expenses	928	373,630	REVREQ	GENREVREQ	GENREV-D-NoRSL	GENREV-E-NoRSL	
178 Duplicate Charges-Credit	929	-290,560	PTLABOR	GENLABPT	GENLP-D	GENLP-E-NoRSL	
179 General Advertising Expenses	930.1	66,954	PTLABOR	GENLABPT	GENLP-D	GENLP-E-NoRSL	
180 DONATIONS	426-10	0	PTLABOR	GENLABPT	GENLP-D	GENLP-E-NoRSL	
181 Miscellaneous General Expenses	930.2	393,528	REVREQ	GENREVREQ	GENREV-D	GENREV-E-NoRSL	
182 Board of Directors	930.3/4/6	0	PTLABOR	GENLABPT	GENLP-D	GENLP-E-NoRSL	
183 General Plant Rent	931	18,907	PTLABOR	GENLABPT	GENLP-D	GENLP-E-NoRSL	
184 Subtotal	927-935	562,459		GENLABPT			
185 TOTAL A&G EXPENSES	920-932	5,032,352					
186 TOTAL OPERATING EXPENSES		96,378,530					
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS	GENPTxL	GENPTxL-D	GENPTxL-E	
188 Steam Production Plant	403.2	67,430	PRODPTxL	GENPTxL	GENPTxL-D	GENPTxL-E	
189 Other Production Plant	403.3	1,908,337	PRODPTxL	GENPTxL	GENPTxL-D	GENPTxL-E	
190 Transmission Plant	403.5	1,411,295	TRANSPTxL	GENPTxL	GENPTxL-D	GENPTxL-E	
191 Distribution Plant	403.6	8,326,436	DISTPTxL	GENPTxL	GENPTxL-D	GENPTxL-E	
192 General Plant	403.6	221,132	GENPTxL	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
193 Common Plant	403.7	1,599,463	GENPTxL	GENGEN	GENGEN-D	GENGEN-E	
194 TOTAL DEPRECIATION EXPENSES	403	13,579,161					
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	853,897	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
196 Federal Unemployment Tax	408.16	10,298	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
197 State Unemployment Tax	408.4	33,045	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
198 Payroll Taxes Allocated	408.5	-897,240	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
199 Real Estate Taxes	408.1	4,678,438	TPIS	GENPT	GENPT-D	GENREV-E-NoRSL	
200 Subtotal - General Taxes		4,678,438					
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	66,206	REVREQ	GENREVREQ	GENREV-D	GENREV-E-NoRSL	
202 CTC Interest Income	408.x	-216,331	REVREQ	GENREVREQ	GENREV-D	GENREV-E-NoRSL	
203 Blank	408.x	0	REVREQ	GENREVREQ	GENREV-D	GENREV-E-NoRSL	
204 Blank	408.x	0	REVREQ	GENREVREQ	GENREV-D	GENREV-E-NoRSL	
205 Subtotal - Donations and Other		-150,126					
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current		0					
207 Provision for Deferred FIT		0					
208 ITC Adjustment - Net		0					
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411	4,528,313					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	MWE Transmission			
				Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	116,389	ONSITE	TRANSPT	TRANSPT-D		
146 Meter Reading Expenses	902	1,178,628	ONSITE	TRANSPT	TRANSPT-D		
147 Customer Records & Collection Expense	903	1,140,849	ONSITE	TRANSPT	TRANSPT-D		
148 Uncollectible Accounts	904	180,989	REVREQ	TRANSREVREQ	UNCOLLECT		
149 Misc Customer Accounts Expenses	905	1,408	ONSITE	TRANSPT	TRANSPT-D		
150 Subtotal - Customer Accounts Expense	901-905	2,618,262					
151 Supervision	907	42,649	ONSITE	TRANSLABOR	TRANSPT-D		
152 Customer Assistance Exp Electric	908	510,646	ONSITE	TBD	TRANSPT-D		
153 Financing Programs	908.1/1.11	0	ONSITE	TBD	TRANSPT-D		
154 Public Safety Programs	909	53,960	ONSITE	TRANSLABOR	TRANSPT-D		
155 Customer Assistance Expenses	910	50,584	ONSITE	TRANSPT	TRANSPT-D		
156 Information, Instructional Advertising	911	0	ONSITE	TRANSPT	TRANSPT-D		
157 Misc Customer Serv & Inform Expen	912	108,987	ONSITE	TRANSPT	TRANSPT-D		
158 Rents	913	0	ONSITE	TRANSPT	TRANSPT-D		
159 Subtotal - Customer Service & Info.	907-913	766,827		TBD			
160 Supervision	915	0	ONSITE	TRANSPT	TRANSPT-D		
161 Demonstrating & Selling Expenses	916	0	ONSITE	TRANSPT	TRANSPT-D		
162 Advertising Expenses	917	0	ONSITE	TRANSPT	TRANSPT-D		
163 Miscellaneous Sales Expenses	918	0	ONSITE	TRANSPT	TRANSPT-D		
164 Subtotal - Sales Expense	915-919	0					
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	3,385,089					
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,911,821	LABOR	TRANSLABOR	TRANSLABOR-D		
167 Office Supplies & Expenses	921	578,310	LABOR	TRANSLABOR	TRANSLABOR-D		
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR	TRANSLABOR	TRANSLABOR-D		
169 Outside Services Employed	923	164,402	LABOR	TRANSLABOR	TRANSLABOR-D		
170 Employee Pensions and Benefits	926	63,837	LABOR	TRANSLABOR	TRANSLABOR-D		
171 Subtotal - O & M Accounts 920-923,926	920-926	2,716,470					
PLANT RELATED EXPENSES							
172 Property Insurance	924	306,844	TPIS	TRANSPT	TRANSPT-D		
173 Injuries and Damages	925	103,712	TPIS	TRANSPT	TRANSPT-D		
174 Maintenance of General Plant	935	1,342,867	LABOR	TRANSLABOR	TRANSLABOR-D		
175 Subtotal - O & M Accounts 924-925	924,925,935	1,753,423					
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR	TRANSLABPT	TRANSPT-D		
177 Regulatory Commission Expenses	928	373,630	REVREQ	TRANSREVREQ	TRANSREV-D		
178 Duplicate Charges-Credit	929	-290,560	PTLABOR	TRANSLABPT	TRANSPT-D		
179 General Advertising Expenses	930.1	66,954	PTLABOR	TRANSLABPT	TRANSPT-D		
180 DONATIONS	426-10	0	PTLABOR	TRANSLABPT	TRANSPT-D		
181 Miscellaneous General Expenses	930.2	393,528	REVREQ	TRANSREVREQ	TRANSREV-D		
182 Board of Directors	930.3/4/6	0	PTLABOR	TRANSLABPT	TRANSPT-D		
183 General Plant Rent	931	18,907	PTLABOR	TRANSLABPT	TRANSPT-D		
184 Subtotal	927-935	562,459		TRANSLABPT			
185 TOTAL A&G EXPENSES	920-932	5,032,352					
186 TOTAL OPERATING EXPENSES		65,378,530					
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS	TRANSPTxL	TRANSPTxL-D		
188 Steam Production Plant	403.2	67,430	PRODPxL	TRANSPTxL	TRANSPTxL-D		
189 Other Production Plant	403.3	1,908,337	PRODPxL	TRANSPTxL	TRANSPTxL-D		
190 Transmission Plant	403.5	1,411,295	TRANSPTxL	TRANSPTxL	TRANSPTxL-D		
191 Distribution Plant	403.6	8,326,436	DISTPTxL	TRANSPTxL	TRANSPTxL-D		
192 General Plant	403.6	221,132	GENPTxL	TRANSLABOR	TRANSLABOR-D		
193 Common Plant	403.7	1,599,463	GENPTxL	TRANSGEN	TRANSGEN-D		
194 TOTAL DEPRECIATION EXPENSES	403	13,579,161					
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	853,897	LABOR	TRANSLABOR	TRANSLABOR-D		
196 Federal Unemployment Tax	408.16	10,298	LABOR	TRANSLABOR	TRANSLABOR-D		
197 State Unemployment Tax	408.4	33,045	LABOR	TRANSLABOR	TRANSLABOR-D		
198 Payroll Taxes Allocated	408.5	-897,240	LABOR	TRANSLABOR	TRANSLABOR-D		
199 Real Estate Taxes	408.1	4,878,438	TPIS	TRANSPT	TRANSPT-D		
200 Subtotal - General Taxes		4,678,438					
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	66,208	REVREQ	TRANSREVREQ	TRANSREV-D		
202 CTC Interest Income	408.x	-216,331	REVREQ	TRANSREVREQ	TRANSREV-D		
203 Blank	408.x	0	REVREQ	TRANSREVREQ	TRANSREV-D		
204 Blank	408.x	0	REVREQ	TRANSREVREQ	TRANSREV-D		
205 Subtotal - Donations and Other		-150,126					
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current		0					
207 Provision for Deferred FIT		0					
208 ITC Adjustment - Net		0					
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411	4,528,313					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Primary Distribution			Customer Allocator
				Classification Allocator	Demand Allocator	Energy Allocator	
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	116,389	ONSITE	PRIPT	PRIPT-D		PRIPT-C
146 Meter Reading Expenses	902	1,178,628	ONSITE	PRIPT	PRIPT-D		PRIPT-C
147 Customer Records & Collection Expense	903	1,140,849	ONSITE	PRIPT	PRIPT-D		PRIPT-C
148 Uncollectible Accounts	904	180,989	REVREQ	PRIREVREQ	UNCOLLECT		UNCOLLECT
149 Misc Customer Accounts Expenses	905	1,408	ONSITE	PRIPT	PRIPT-D		PRIPT-C
150 Subtotal - Customer Accounts Expense	901-905	2,618,262					
151 Supervision	907	42,649	ONSITE	PRILABOR	PRIPT-D		CUSTSVC
152 Customer Assistance Exp Electric	908	510,646	ONSITE	TBD	PRIPT-D		CUSTSVC
153 Financing Programs	908.1/.11	0	ONSITE	TBD	PRIPT-D		CUSTSVC
154 Public Safety Programs	909	53,960	ONSITE	PRILABOR	PRIPT-D		CUSTSVC
155 Customer Assistance Expenses	910	50,584	ONSITE	CUST	PRIPT-D		CUSTSVC
156 Information, Instructional Advertising	911	0	ONSITE	CUST	PRIPT-D		CUSTSVC
157 Misc Customer Serv & Inform Expen	912	108,987	ONSITE	CUST	PRIPT-D		CUSTSVC
158 Rents	913	0	ONSITE	CUST	PRIPT-D		CUSTSVC
159 Subtotal - Customer Service & Info.	907-913	786,827		TBD			
160 Supervision	915	0	ONSITE	PRIPT	PRIPT-D		PRIPT-C
161 Demonstrating & Selling Expenses	916	0	ONSITE	PRIPT	PRIPT-D		PRIPT-C
162 Advertising Expenses	917	0	ONSITE	PRIPT	PRIPT-D		PRIPT-C
163 Miscellaneous Sales Expenses	918	0	ONSITE	PRIPT	PRIPT-D		PRIPT-C
164 Subtotal - Sales Expense	915-919	0					
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	3,385,089					
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,911,821	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
167 Office Supplies & Expenses	921	576,310	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
169 Outside Services Employed	923	164,402	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
170 Employee Pensions and Benefits	926	63,937	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
171 Subtotal - O & M Accounts 920-923,926	920-926	2,716,470					
PLANT RELATED EXPENSES							
172 Property Insurance	924	306,844	TPIS	PRIPT	PRIPT-D		PRIPT-C
173 Injuries and Damages	925	103,712	TPIS	PRIPT	PRIPT-D		PRIPT-C
174 Maintenance of General Plant	935	1,342,867	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
175 Subtotal - O & M Accounts 924-925	924,925,935	1,753,423					
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR	PRILABPT	PRILP-D		PRILP-C
177 Regulatory Commission Expenses	928	373,630	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C-NoRSL
178 Duplicate Charges-Credit	929	-290,560	PTLABOR	PRILABPT	PRILP-D		PRILP-C
179 General Advertising Expenses	930.1	66,954	PTLABOR	PRILABPT	PRILP-D		PRILP-C
180 DONATIONS	426-10	0	PTLABOR	PRILABPT	PRILP-D		PRILP-C
181 Miscellaneous General Expenses	930.2	393,528	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C-NoRSL
182 Board of Directors	930.3/.4/.6	0	PTLABOR	PRILABPT	PRILP-D		PRILP-C
183 General Plant Rent	931	18,907	PTLABOR	PRILABPT	PRILP-D		PRILP-C
184 Subtotal	927-935	562,459		PRILABPT			
185 TOTAL A&G EXPENSES	920-932	5,032,352					
186 TOTAL OPERATING EXPENSES		95,378,530					
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS	PRIPTxL	PRIPTxL-D		PRIPTxL-C
188 Steam Production Plant	403.2	67,430	PRODPXTxL	PRIPTxL	PRIPTxL-D		PRIPTxL-C
189 Other Production Plant	403.3	1,908,337	PRODPXTxL	PRIPTxL	PRIPTxL-D		PRIPTxL-C
190 Transmission Plant	403.5	1,411,296	TRANSPXTxL	PRIPTxL	PRIPTxL-D		PRIPTxL-C
191 Distribution Plant	403.6	8,326,436	DISTPTxL	PRIPTxL	PRIPTxL-D		PRIPTxL-C
192 General Plant	403.6	221,132	GENPTxL	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
193 Common Plant	403.7	1,599,463	GENPTxL	PRIGEN	PRIGEN-D		PRIGEN-C
194 TOTAL DEPRECIATION EXPENSES	403	13,579,161					
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	853,897	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
196 Federal Unemployment Tax	408.16	10,298	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
197 State Unemployment Tax	408.4	33,045	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
198 Payroll Taxes Allocated	408.5	-897,240	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
199 Real Estate Taxes	408.1	4,678,438	TPIS	PRIPT	PRIPT-D		PRIPT-C
200 Subtotal - General Taxes		4,678,438					
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	66,206	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C
202 CTC Interest Income	408.x	-216,331	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C
203 Blank	408.x	0	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C
204 Blank	408.x	0	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C
205 Subtotal - Donations and Other		-150,128					
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current		0					
207 Provision for Deferred FIT		0					
208 ITC Adjustment - Nat		0					
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411	4,528,313					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Secondary Distribution			Customer Allocator
				Classification Allocator	Demand Allocator	Energy Allocator	
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	116,389	ONSITE	SECTP	SECTP-D		SECTP-C
146 Meter Reading Expenses	902	1,178,628	ONSITE	SECTP	SECTP-D		SECTP-C
147 Customer Records & Collection Expense	903	1,140,849	ONSITE	SECTP	UNCOLLECT		UNCOLLECT-NoRSL
148 Uncollectible Accounts	904	180,989	REVREQ	SECTP	UNCOLLECT-NoRSL		UNCOLLECT-NoRSL
149 Misc Customer Accounts Expenses	905	1,408	ONSITE	SECTP	SECTP-D		SECTP-C
150 Subtotal - Customer Accounts Expense	901-905	2,618,262					
151 Supervision	907	42,649	ONSITE	SECLABOR	SECTP-D		SECTP-C
152 Customer Assistance Exp Electric	908	510,846	ONSITE	TBD	SECTP-D		SECTP-C
153 Financing Programs	908.1/.11	0	ONSITE	TBD	SECTP-D		SECTP-C
154 Public Safety Programs	909	53,960	ONSITE	SECLABOR	SECTP-D		SECTP-C
155 Customer Assistance Expenses	910	50,584	ONSITE	SECTP	SECTP-D		SECTP-C
156 Information, Instructional Advertising	911	0	ONSITE	SECTP	SECTP-D		SECTP-C
157 Misc Customer Serv & Inform Exper	912	108,987	ONSITE	SECTP	SECTP-D		SECTP-C
158 Rents	913	0	ONSITE	SECTP	SECTP-D		SECTP-C
159 Subtotal - Customer Service & Info.	907-913	766,827		TBD			
160 Supervision	915	0	ONSITE	SECTP	SECTP-D		SECTP-C
161 Demonstrating & Selling Expenses	916	0	ONSITE	SECTP	SECTP-D		SECTP-C
162 Advertising Expenses	917	0	ONSITE	SECTP	SECTP-D		SECTP-C
163 Miscellaneous Sales Expenses	918	0	ONSITE	SECTP	SECTP-D		SECTP-C
164 Subtotal - Sales Expense	915-919	0					
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	3,385,089					
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,911,821	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
167 Office Supplies & Expenses	921	576,310	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
169 Outside Services Employed	923	164,402	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
170 Employee Pensions and Benefits	926	83,937	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
171 Subtotal - O & M Accounts 920-923,926	920-926	2,716,470					
PLANT RELATED EXPENSES							
172 Property Insurance	924	306,844	TPIS	SECTP	SECTP-D		SECTP-C
173 Injuries and Damages	925	103,712	TPIS	SECTP	SECTP-D		SECTP-C
174 Maintenance of General Plant	935	1,342,867	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
175 Subtotal - O & M Accounts 924-925	924,925,935	1,753,423					
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR	SECLABPT	SECLP-D		SECLP-C-NoRSL
177 Regulatory Commission Expenses	928	373,630	REVREQ	SECTP	SECTP-D		SECTP-C-NoRSL
178 Duplicate Charges-Credit	929	-290,560	PTLABOR	SECLABPT	SECLP-D		SECLP-C-NoRSL
179 General Advertising Expenses	930.1	66,954	PTLABOR	SECLABPT	SECLP-D		SECLP-C-NoRSL
180 DONATIONS	426-10	0	PTLABOR	SECLABPT	SECLP-D		SECLP-C-NoRSL
181 Miscellaneous General Expenses	930.2	393,528	REVREQ	SECTP	SECTP-D		SECTP-C-NoRSL
182 Board of Directors	930.3/.4/.6	0	PTLABOR	SECLABPT	SECLP-D		SECLP-C-NoRSL
183 General Plant Rent	931	18,907	PTLABOR	SECLABPT	SECLP-D		SECLP-C-NoRSL
184 Subtotal	927-935	562,459		SECLABPT			
185 TOTAL A&G EXPENSES	920-932	5,032,352					
186 TOTAL OPERATING EXPENSES		95,378,530					
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS	SECTPXL	SECTPXL-D		SECTPXL-C
188 Steam Production Plant	403.2	67,430	PRODPTXL	SECTPXL	SECTPXL-D		SECTPXL-C
189 Other Production Plant	403.3	1,908,337	PRODPTXL	SECTPXL	SECTPXL-D		SECTPXL-C
190 Transmission Plant	403.5	1,411,295	TRANSPPTXL	SECTPXL	SECTPXL-D		SECTPXL-C
191 Distribution Plant	403.6	8,326,436	DISTPTXL	SECTPXL	SECTPXL-D		SECTPXL-C
192 General Plant	403.6	221,132	GENPTXL	SECLABOR	SECLABOR-D		SECLABOR-C
193 Common Plant	403.7	1,599,463	GENPTXL	SECGEN	SECGEN-D		SECGEN-C
194 TOTAL DEPRECIATION EXPENSES	403	13,579,161					
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	853,897	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
196 Federal Unemployment Tax	408.16	10,298	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
197 State Unemployment Tax	408.4	33,045	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
198 Payroll Taxes Allocated	408.5	-897,240	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
199 Real Estate Taxes	408.1	4,678,438	TPIS	SECTP	SECTP-D		SECTP-C
200 Subtotal - General Taxes		4,678,438					
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	66,206	REVREQ	SECTP	SECTP-D		SECTP-C
202 CTC Interest Income	408.x	-216,331	REVREQ	SECTP	SECTP-D		SECTP-C
203 Blank	408.x	0	REVREQ	SECTP	SECTP-D		SECTP-C
204 Blank	408.x	0	REVREQ	SECTP	SECTP-D		SECTP-C
205 Subtotal - Donations and Other		-150,126					
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current		0					
207 Provision for Deferred FIT		0					
208 ITC Adjustment - Net		0					
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411	4,528,313					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Onsite			
				Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	116,369	ONSITE	CUST			ACCT903
146 Meter Reading Expenses	902	1,178,628	ONSITE	CUST			METEREAD
147 Customer Records & Collection Expense	903	1,140,849	ONSITE	CUST			ACCT903
148 Uncollectible Accounts	904	180,989	REVREQ	ONSITEREVREQ			UNCOLLECT
149 Misc Customer Accounts Expenses	905	1,408	ONSITE	CUST			ACCT903
150 Subtotal - Customer Accounts Expense	901-905	2,618,262					
151 Supervision	907	42,849	ONSITE	CUST			AVG-CUST
152 Customer Assistance Exp Electric	908	510,846	ONSITE	CUST			ACCT908
153 Financing Programs	908.1/.11	0	ONSITE	CUST			ACCT908
154 Public Safety Programs	909	53,960	ONSITE	CUST			RESCUST
155 Customer Assistance Expenses	910	50,584	ONSITE	CUST			RESCUST
158 Information, Instructional Advertising	911	0	ONSITE	CUST			AVG-CUST
157 Misc Customer Serv & Inform Expen	912	108,987	ONSITE	CUST			ACCT912
158 Rents	913	0	ONSITE	CUST			AVG-CUST
159 Subtotal - Customer Service & Info.	907-913	766,827					
160 Supervision	915	0	ONSITE	CUST			ONSITEPT-C
161 Demonstrating & Selling Expenses	916	0	ONSITE	CUST			ONSITEPT-C
162 Advertising Expenses	917	0	ONSITE	CUST			ONSITEPT-C
163 Miscellaneous Sales Expenses	918	0	ONSITE	CUST			ONSITEPT-C
164 Subtotal - Sales Expense	915-919	0					
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	3,385,089					
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,911,821	LABOR	CUST			ONSITELABOR-C
167 Office Supplies & Expenses	921	576,310	LABOR	CUST			ONSITELABOR-C
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR	CUST			ONSITELABOR-C
169 Outside Services Employed	923	164,402	LABOR	CUST			ONSITELABOR-C
170 Employee Pensions and Benefits	926	63,937	LABOR	CUST			ONSITELABOR-C
171 Subtotal - O & M Accounts 920-923,926	920-926	2,716,470					
PLANT RELATED EXPENSES							
172 Property Insurance	924	306,844	TPIS	ONSITEPT			ONSITEPT-C
173 Injuries and Damages	925	103,712	TPIS	ONSITEPT			ONSITEPT-C
174 Maintenance of General Plant	935	1,342,867	LABOR	ONSITELABOR			ONSITELABOR-C
175 Subtotal - O & M Accounts 924-925	924,925,935	1,753,423					
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR	CUST			ONSITELP-C
177 Regulatory Commission Expenses	928	373,630	REVREQ	ONSITEREVREQ			ONSITEREV-C
178 Duplicate Charges-Credit	929	-290,560	PTLABOR	CUST			ONSITELP-C
179 General Advertising Expenses	930.1	66,954	PTLABOR	CUST			ONSITELP-C
180 DONATIONS	426-10	0	PTLABOR	CUST			ONSITELP-C
181 Miscellaneous General Expenses	930.2	393,528	REVREQ	ONSITEREVREQ			ONSITEREV-C
182 Board of Directors	930.3/.4/.6	0	PTLABOR	CUST			ONSITELP-C
183 General Plant Rent	931	18,907	PTLABOR	CUST			ONSITELP-C
184 Subtotal	927-935	562,459					
185 TOTAL A&G EXPENSES	920-932	5,032,352					
186 TOTAL OPERATING EXPENSES		95,378,530					
II. DEPRECIATION EXPENSE							
187 Weater Acq Cost & Other Amort	405 & 406	45,068	TPIS	ONSITEPTxL			ONSITEPTxL-C
188 Steam Production Plant	403.2	67,430	PRODPxL	ONSITEPTxL			ONSITEPTxL-C
189 Other Production Plant	403.3	1,908,337	PRODPxL	ONSITEPTxL			ONSITEPTxL-C
190 Transmission Plant	403.5	1,411,285	TRANSPTxL	ONSITEPTxL			ONSITEPTxL-C
191 Distribution Plant	403.6	8,326,436	DISTPTxL	ONSITEPTxL			ONSITEPTxL-C
192 General Plant	403.6	221,132	GENPTxL	ONSITELABOR			ONSITELABOR-C
193 Common Plant	403.7	1,599,463	GENPTxL	ONSITEGEN			ONSITEGEN-C
194 TOTAL DEPRECIATION EXPENSES	403	13,579,161					
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	653,897	LABOR	ONSITEPT			ONSITELABOR-C
196 Federal Unemployment Tax	408.16	10,298	LABOR	ONSITEPT			ONSITELABOR-C
197 State Unemployment Tax	408.4	33,045	LABOR	ONSITEPT			ONSITELABOR-C
198 Payroll Taxes Allocated	408.5	-897,240	LABOR	ONSITEPT			ONSITELABOR-C
199 Real Estate Taxes	408.1	4,678,438	TPIS	ONSITEPT			ONSITEPT-C
200 Subtotal - General Taxes		4,678,438					
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	66,206	REVREQ	CUST			ONSITEREV-C
202 CTC Interest Income	408.x	-216,331	REVREQ	CUST			ONSITEREV-C
203 Blank	408.x	0	REVREQ	CUST			ONSITEREV-C
204 Blank	408.x	0	REVREQ	CUST			ONSITEREV-C
205 Subtotal - Donations and Other		-150,126					
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current		0					
207 Provision for Deferred FIT		0					
208 ITC Adjustment - Net		0					
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411	4,528,313					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Production Supply			
				Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
211 TOTAL EXPENSES		113,486,003					
212 Residential Sales	0	33,697,833	REVREQ	PRODREVREQ	RES-REV	RES-REV	
213 Small Commercial & Industrial	0	36,226,983	REVREQ	PRODREVREQ	COMM-REV	COMM-REV	
214 Large Commercial & Industrial	0	16,770,260	REVREQ	PRODREVREQ	IND-REV	IND-REV	
215 Oil Field	0	27,598,551	REVREQ	PRODREVREQ	OIL-REV	OIL-REV	
216 Special Contract	0	3,732,713	REVREQ	PRODREVREQ	SPEC-REV	SPEC-REV	
217 0	0	0	REVREQ	PRODREVREQ	LIGHT-REV	LIGHT-REV	
218		0	REVREQ	PRODREVREQ	RETAIL-REV	RETAIL-REV	
219 Irrigation Sales	0	8,351,915	REVREQ	PRODREVREQ	IRR-REV	IRR-REV	
220 Lighting	0	1,429,730	REVREQ	PRODREVREQ	LIGHT-REV	LIGHT-REV	
221 Wholesale	0	0	REVREQ-RSL	PRODREVREQ	RESALE-REV	RESALE-REV	
222 Unreconciled Wholesale	0	0	REVREQ	PRODREVREQ	RESALE-REV	RESALE-REV	
223 Interdepartmental	0	28,868	REVREQ	PRODREVREQ	COMM-REV	COMM-REV	
224 Forfeited Discount Revenue	0	148,313	REVREQ	PRODREVREQ	PRODREV-D	PRODREV-E	
225 Miscellaneous Service Revenue	0	301,141	ONSITE	PRODREVREQ	RES-REV	RES-REV	
226 Other Utility Revenues	0	23,446	MWETRANS	PRODREVREQ	PRODREV-D	PRODREV-E	
227 Transmission Service Sales	0	547,200	MWETRANS	PRODREVREQ	RESALE-REV	RESALE-REV	
228 XMSN Service Loss Comp Demand	0	4,157	MWETRANS	PRODREVREQ	RESALE-REV	RESALE-REV	
229 XMSN Service Loss Comp Energy	0	1,843	MWETRANS	PRODREVREQ	RESALE-REV	RESALE-REV	
230 XMSN Service Ancillary Sales	0	-42,341	MWETRANS	PRODREVREQ	RESALE-REV	RESALE-REV	
231 Transmission Service - RTO	0	1,388,602	MWETRANS	PRODREVREQ	PRODREV-D	PRODREV-E	
232 Rent From Utility Property	0	332,993	ONSITE	PRODREVREQ	PRODREV-D	PRODREV-E	
233 Sub-Total Operating Revenues		130,540,006					
234 Gains/Losses from Disp. of Utility Plant		0	TPIS	PRODPT	PRODPT-D	PRODPT-E	
235 Allowance for Funds During Construction		0	TPIS	PRODPT	PRODPT-D	PRODPT-E	
236 Interest on Customer Deposits		0	ONSITE	PRODPT	PRODPT-D	PRODPT-E	
237 V. NET INCOME		17,054,003					
238 Rate of Return		0					
FIT Subreport							
239 Income before Federal Income Tax		17,054,003					
240 Statutory Rate							
241 FIT computed at Statutory rate		0					
242 Adjustments to arrive at Current FIT		0	TPIS	PRODPT	PRODPT-D	PRODPT-E	
243 Current FIT		0					
244 Provision for Deferred FIT		0	TPIS	PRODPT	REV-TOTAL	REV-TOTAL	
245 ITC Adjustment, net		0	TPIS	PRODPT	PRODPT-D	PRODPT-E	
246		0					
247 FIT- Book tax expense		0					
Working Capital Subreport							
248 Work Cap - Plant		2,400,619	MWE-TPIS	PRODPT	PRODPT-D	PRODPT-E	
249 Work Cap - Labor		40,890	MWE-LABOR	PRODLABOR	PRODLABOR-D	PRODLABOR-E	
250 Work Cap - O&M		2,249,378	MWE-OPEXP	PRODO&M	PRODO&M-D	PRODO&M-E	
251 Work Cap - Fuel		3,797,865	GENERATION	PRODPT	4CP-PROD	KWH-FUEL	
252 Total Work Cap		8,488,752					
253 TOTAL WORKING CAPITAL							
Purchased Power Subreport							
DEMAND							
254 Schedule P (Demand)		19,061,788	PROD	DEMAND	KWH Adjusted	KWH Adjusted	
255 Schedule P Dispatch		3,229,173	PROD	DEMAND	4CP-PROD-NoRSL	4CP-PROD-NoRSL	
256 Schedule PPA (Demand)		11,089,133	PROD	DEMAND	1CP-PROD-NoRS	1CP-PROD-NoRS	
257 Schedule "A"		0	PROD	DEMAND	1CP-NoRS-NoW	KWH Adjusted	
258 Schedule H - "M" System		0	PROD	DEMAND	12CP-NoRS-NoW	KWH Adjusted	
259 Transmission		0	PROD	DEMAND	1CP-NoRS-NoW	KWH Adjusted	
260 Wheeling		0	PROD	DEMAND	12CP-NoRS-NoM	KWH Adjusted	
261 Allocation - Western Area Power Admin		0	PROD	DEMAND	1CP-NoRS-NoM	KWH Adjusted	
262 Capacity Purchase		0	PROD	DEMAND	12CP-NoRS-NoM	KWH Adjusted	
263 Block C Capacity Purchase		0	PROD	DEMAND	1CP-NoRS-NoM	KWH Adjusted	
264		0	PROD	DEMAND	12CP-PROD-NoRSL	KWH Adjusted	
265 Total Demand		33,380,094					
Energy							
266 Schedule P (Demand)		24,063,436	PROD	ENERGY	PEAK&AVG-PROD	KWH Adjusted	
267 Schedule PPA (Energy)		11,268,329	PROD	ENERGY	4CP-PROD-NoRSL	KWH Adjusted	
268 Market Energy		4,418,387	PROD	ENERGY	1CP-PROD-NoRS	KWH Adjusted	
269 WAPA		0	PROD	ENERGY	4CP-PROD-NoRSL	KWH Adjusted	
270 Schedule J		0	PROD	ENERGY	4CP-PROD-NoRSL	KWH Adjusted	
271 Schedule A		0	PROD	ENERGY	4CP-PROD-NoRSL	KWH Adjusted	
272 Other		0	PROD	ENERGY	4CP-PROD-NoRSL	KWH Adjusted	
273 Total Energy		39,750,152					
Transmission							
274 SPP Schedule 1 Fees - M System		633,759	EXTRANS	DEMAND	4CP-PROD-NoRSL	KWH	
275 SEC Transmissions		239,630	EXTRANS	DEMAND	4CP-PROD-NoRSL	KWH	
276 SPP Network Trans. W System		296,942	EXTRANS	DEMAND	4CP-PROD-NoRSL	KWH	
277 Other		0	EXTRANS	DEMAND	4CP-PROD-NoRSL	KWH	
278 Total Transmission		1,170,331					
279 Total Purchased Power		74,300,577					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	External Transmission			
				Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
211 TOTAL EXPENSES		113,486,003					
212 Residential Sales	0	33,697,833	REVREQ	EXTRANSREVREQ	RES-REV		
213 Small Commercial & Industrial	0	36,226,983	REVREQ	EXTRANSREVREQ	COMM-REV		
214 Large Commercial & Industrial	0	16,770,260	REVREQ	EXTRANSREVREQ	IND-REV		
215 Oil Field	0	27,598,551	REVREQ	EXTRANSREVREQ	OIL-REV		
216 Special Contract	0	3,732,713	REVREQ	EXTRANSREVREQ	SPEC-REV		
217 0	0	0	REVREQ	EXTRANSREVREQ	LIGHT-REV		
218	0	0	REVREQ	EXTRANSREVREQ	RETAIL-REV		
219 Irrigation Sales	0	8,351,915	REVREQ	EXTRANSREVREQ	IRR-REV		
220 Lighting	0	1,429,730	REVREQ	EXTRANSREVREQ	LIGHT-REV		
221 Wholesale	0	0	REVREQ-RSL	EXTRANSREVREQ	RESALE-REV		
222 Unreconciled Wholesale	0	0	REVREQ	EXTRANSREVREQ	RESALE-REV		
223 Interdepartmental	0	28,868	REVREQ	EXTRANSREVREQ	COMM-REV		
224 Forfeited Discount Revenue	0	146,313	REVREQ	EXTRANSREVREQ	EXTRANSREV-D		
225 Miscellaneous Service Revenue	0	301,141	ONSITE	EXTRANSREVREQ	RES-REV		
226 Other Utility Revenues	0	23,446	MWETRANS	EXTRANSREVREQ	EXTRANSREV-D		
227 Transmission Service Sales	0	547,200	MWETRANS	EXTRANSREVREQ	RESALE-REV		
228 XMSN Service Lose Comp Demand	0	4,157	MWETRANS	EXTRANSREVREQ	RESALE-REV		
229 XMSN Service Lose Comp Energy	0	1,643	MWETRANS	EXTRANSREVREQ	RESALE-REV		
230 XMSN Service Ancillary Sales	0	-42,341	MWETRANS	EXTRANSREVREQ	RESALE-REV		
231 Transmission Service - RTO	0	1,388,602	MWETRANS	EXTRANSREVREQ	EXTRANSREV-D		
232 Rent From Utility Property	0	332,993	ONSITE	EXTRANSREVREQ	EXTRANSREV-D		
233 Sub-Total Operating Revenues		130,540,006					
234 Gains/Losses from Disp. of Utility Plant		0	TPIS	EXTRANSPT	EXTRANSPT-D		
235 Allowance for Funds During Construction		0	TPIS	EXTRANSPT	EXTRANSPT-D		
236 Interest on Customer Deposits		0	ONSITE	EXTRANSPT	EXTRANSPT-D		
237 V. NET INCOME		17,054,003					
238 Rate of Return		0					
FIT Subreport							
239 Income before Federal Income Tax		17,054,003					
240 Statutory Rate							
241 FIT computed at Statutory rate		0					
242 Adjustments to arrive at Current FIT		0	TPIS	EXTRANSPT	EXTRANSPT-D		
243 Current FIT		0					
244 Provision for Deferred FIT		0	TPIS	EXTRANSREVREQ	REV-TOTAL		
245 ITC Adjustment, net		0	TPIS	EXTRANSPT	EXTRANSPT-D		
246		0					
247 FIT- Book tax expense		0					
Working Capital Subreport							
248 Work Cap - Plant		2,400,619	MWE-TPIS	EXTRANSPT	EXTRANSPT-D		
249 Work Cap - Labor		40,890	MWE-LABOR	EXTRANSLABOR	EXTRANSLABOR-D		
250 Work Cap - O&M		2,249,378	MWE-OPEXP	EXTRANSO&M	EXTRANSO&M-D		
251 Work Cap - Fuel		3,797,865	GENERATION	EXTRANSPT	4CP-EXTRANS		
252 Total Work Cap		8,488,752					
253 TOTAL WORKING CAPITAL							
Purchased Power Subreport							
DEMAND							
254 Schedule P (Demand)		19,061,788	PROD	DEMAND	12CP-EXTRANS		
255 Schedule P Dispatch		3,229,173	PROD	DEMAND	12CP-EXTRANS		
256 Schedule PPA (Demand)		11,069,133	PROD	DEMAND	12CP-EXTRANS		
257 Schedule "A"		0	PROD	DEMAND	12CP-EXTRANS		
258 Schedule H - "M" System		0	PROD	DEMAND	12CP-EXTRANS		
259 Transmission		0	PROD	DEMAND	12CP-EXTRANS		
260 Wheeling		0	PROD	DEMAND	12CP-EXTRANS		
261 Allocation - Western Area Power Admin		0	PROD	DEMAND	12CP-EXTRANS		
262 Capacity Purchase		0	PROD	DEMAND	12CP-EXTRANS		
263 Block C Capacity Purchase		0	PROD	DEMAND	12CP-EXTRANS		
264		0	PROD	DEMAND	12CP-EXTRANS		
265 Total Demand		33,380,094					
Energy							
266 Schedule P (Demand)		24,063,436	PROD	ENERGY	12CP-EXTRANS		
267 Schedule PPA (Energy)		11,268,329	PROD	ENERGY	12CP-EXTRANS		
268 Market Energy		4,418,387	PROD	ENERGY	12CP-EXTRANS		
269 WAPA		0	PROD	ENERGY	12CP-EXTRANS		
270 Schedule J		0	PROD	ENERGY	12CP-EXTRANS		
271 Schedule A		0	PROD	ENERGY	12CP-EXTRANS		
272 Other		0	PROD	ENERGY	12CP-EXTRANS		
273 Total Energy		39,750,152					
Transmission							
274 SPP Schedule 1 Fees - M System		633,759	EXTRANS	DEMAND	12CP-PROD-NoRSL		
275 SEC Transmissions		239,630	EXTRANS	DEMAND	12CP-PROD-NoRSL		
276 SPP Network Trans. W System		296,942	EXTRANS	DEMAND	12CP-PROD-NoRSL		
277 Other		0	EXTRANS	DEMAND	12CP-PROD-NoRSL		
278 Total Transmission		1,170,331					
279 Total Purchased Power		74,300,577					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Local Generation			
				Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
211 TOTAL EXPENSES		113,486,003					
212 Residential Sales	0	33,697,833	REVREQ	GENREVREQ	RES-REV	RES-REV	
213 Small Commercial & Industrial	0	36,226,983	REVREQ	GENREVREQ	COMM-REV	COMM-REV	
214 Large Commercial & Industrial	0	16,770,260	REVREQ	GENREVREQ	IND-REV	IND-REV	
215 Oil Field	0	27,598,551	REVREQ	GENREVREQ	OIL-REV	OIL-REV	
216 Special Contract	0	3,732,713	REVREQ	GENREVREQ	SPEC-REV	SPEC-REV	
217 0	0	0	REVREQ	GENREVREQ	LIGHT-REV	LIGHT-REV	
218	0	0	REVREQ	GENREVREQ	RETAIL-REV	RETAIL-REV	
219 Irrigation Sales	0	8,351,915	REVREQ	GENREVREQ	IRR-REV	IRR-REV	
220 Lighting	0	1,429,730	REVREQ	GENREVREQ	LIGHT-REV	LIGHT-REV	
221 Wholesale	0	0	REVREQ-RSL	GENREVREQ	RESALE-REV	RESALE-REV	
222 Unreconciled Wholesale	0	0	REVREQ	GENREVREQ	RESALE-REV	RESALE-REV	
223 interdepartmental	0	28,868	REVREQ	GENREVREQ	COMM-REV	COMM-REV	
224 Forfeited Discount Revenue	0	146,313	REVREQ	GENREVREQ	GENREV-D	GENREV-E-NoRSL	
225 Miscellaneous Service Revenue	0	301,141	ONSITE	GENREVREQ	RES-REV	RES-REV	
226 Other Utility Revenues	0	23,446	MWETRANS	GENREVREQ	GENREV-D	GENREV-E	
227 Transmission Service Sales	0	547,200	MWETRANS	GENREVREQ	RESALE-REV	RESALE-REV	
228 XMSN Service Loss Comp Demand	0	4,157	MWETRANS	GENREVREQ	RESALE-REV	RESALE-REV	
229 XMSN Service Loss Comp Energy	0	1,643	MWETRANS	GENREVREQ	RESALE-REV	RESALE-REV	
230 XMSN Service Ancillary Sales	0	-42,341	MWETRANS	GENREVREQ	RESALE-REV	RESALE-REV	
231 Transmission Service - RTO	0	1,388,602	MWETRANS	GENREVREQ	GENREV-D	GENREV-E	
232 Rent From Utility Property	0	332,993	ONSITE	GENREVREQ	GENREV-D	GENREV-E	
233 Sub-Total Operating Revenues		130,540,008					
234 Gains/Losses from Disp. of Utility Plant		0	TPIS	GENPT	GENPT-D	GENPT-E	
235 Allowance for Funds During Construction		0	TPIS	GENPT	GENPT-D	GENPT-E	
236 Interest on Customer Deposits		0	ONSITE	GENPT	GENPT-D	GENPT-E	
237 V. NET INCOME		17,054,003					
238 Rate of Return		0					
FIT Subreport							
239 Income before Federal Income Tax		17,054,003					
240 Statutory Rate							
241 FIT computed at Statutory rate		0					
242 Adjustments to arrive at Current FIT		0	TPIS	GENPT	GENPT-D	GENPT-E	
243 Current FIT		0					
244 Provision for Deferred FIT		0	TPIS	GENREVREQ	REV-TOTAL	REV-TOTAL	
245 ITC Adjustment, net		0	TPIS	GENPT	GENPT-D	GENPT-E	
246		0					
247 FIT- Book tax expense		0					
Working Capital Subreport							
248 Work Cap - Plant		2,400,619	MWE-TPIS	GENPT	GENPT-D	GENPT-E	
249 Work Cap - Labor		40,890	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
250 Work Cap - O&M		2,249,378	MWE-OPEXP	GENO&M	GENO&M-D-NoRSL	GENO&M-E-NoRSL	
251 Work Cap - Fuel		3,797,865	GENERATION	ENERGY	4CP-GEN	KWH-GEN-NoRSL	
252 Total Work Cap		8,488,752					
253 TOTAL WORKING CAPITAL							
Purchased Power Subreport							
DEMAND							
254 Schedule P (Demand)		19,061,788	PROD	DEMAND	4CP-GEN	KWH-FUEL	
255 Schedule P Dispatch		3,229,173	PROD	DEMAND	4CP-GEN	KWH-FUEL	
256 Schedule PPA (Demand)		11,089,133	PROD	DEMAND	4CP-GEN	KWH-FUEL	
257 Schedule "A"		0	PROD	DEMAND	4CP-GEN	KWH-FUEL	
258 Schedule H - "M" System		0	PROD	DEMAND	4CP-GEN	KWH-FUEL	
259 Transmission		0	PROD	DEMAND	4CP-GEN	KWH-FUEL	
260 Wheeling		0	PROD	DEMAND	4CP-GEN	KWH-FUEL	
261 Allocation - Western Area Power Admn		0	PROD	DEMAND	4CP-GEN	KWH-FUEL	
262 Capacity Purchase		0	PROD	DEMAND	4CP-GEN	KWH-FUEL	
263 Block C Capacity Purchase		0	PROD	DEMAND	4CP-GEN	KWH-FUEL	
264		0	PROD	DEMAND	4CP-GEN	KWH-FUEL	
265 Total Demand		33,380,094					
Energy							
266 Schedule P (Demand)		24,063,436	PROD	ENERGY	4CP-GEN	KWH-FUEL	
267 Schedule PPA (Energy)		11,268,329	PROD	ENERGY	4CP-GEN	KWH-FUEL	
268 Market Energy		4,418,387	PROD	ENERGY	4CP-GEN	KWH-FUEL	
269 WAPA		0	PROD	ENERGY	4CP-GEN	KWH-FUEL	
270 Schedule J		0	PROD	ENERGY	4CP-GEN	KWH-FUEL	
271 Schedule A		0	PROD	ENERGY	4CP-GEN	KWH-FUEL	
272 Other		0	PROD	ENERGY	4CP-GEN	KWH-FUEL	
273 Total Energy		39,750,162					
Transmission							
274 SPP Schedule 1 Fees - M System		633,759	EXTRANS	DEMAND	4CP-GEN	KWH-FUEL	
275 SEC Transmissions		239,630	EXTRANS	DEMAND	4CP-GEN	KWH-FUEL	
276 SPP Network Trans. W System		296,942	EXTRANS	DEMAND	4CP-GEN	KWH-FUEL	
277 Other		0	EXTRANS	DEMAND	4CP-GEN	KWH-FUEL	
278 Total Transmission		1,170,331					
279 Total Purchased Power		74,300,577					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	MWE Transmission			
				Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
211 TOTAL EXPENSES		113,486,003					
212 Residential Sales	0	33,697,833	REVREQ	TRANSREVREQ	RES-REV		
213 Small Commercial & Industrial	0	36,226,983	REVREQ	TRANSREVREQ	COMM-REV		
214 Large Commercial & Industrial	0	16,770,260	REVREQ	TRANSREVREQ	IND-REV		
215 Oil Field	0	27,598,551	REVREQ	TRANSREVREQ	OIL-REV		
216 Special Contract	0	3,732,713	REVREQ	TRANSREVREQ	SPEC-REV		
217 0	0	0	REVREQ	TRANSREVREQ	LIGHT-REV		
218	0	0	REVREQ	TRANSREVREQ	RETAIL-REV		
219 Irrigation Sales	0	8,351,915	REVREQ	TRANSREVREQ	IRR-REV		
220 Lighting	0	1,429,730	REVREQ	TRANSREVREQ	LIGHT-REV		
221 Wholesale	0	0	REVREQ-RSL	TRANSREVREQ	RESALE-REV		
222 Unreconciled Wholesale	0	0	REVREQ	TRANSREVREQ	RESALE-REV		
223 Interdepartmental	0	28,868	REVREQ	TRANSREVREQ	COMM-REV		
224 Forfeited Discount Revenue	0	146,313	REVREQ	TRANSREVREQ	TRANSREV-D		
225 Miscellaneous Service Revenue	0	301,141	ONSITE	TRANSREVREQ	RES-REV		
226 Other Utility Revenues	0	23,446	MWETRANS	TRANSREVREQ	TRANSREV-D		
227 Transmission Service Sales	0	547,200	MWETRANS	TRANSREVREQ	12CP-TRANS-RSL		
228 XMSN Service Loss Comp Demand	0	4,157	MWETRANS	TRANSREVREQ	12CP-TRANS-RSL		
229 XMSN Service Loss Comp Energy	0	1,643	MWETRANS	TRANSREVREQ	12CP-TRANS-RSL		
230 XMSN Service Ancillary Sales	0	-42,341	MWETRANS	TRANSREVREQ	12CP-TRANS-RSL		
231 Transmission Service - RTO	0	1,388,602	MWETRANS	TRANSREVREQ	12CP-TRANS-RSL		
232 Rent From Utility Property	0	332,993	ONSITE	TRANSREVREQ	TRANSREV-D		
233 Sub-Total Operating Revenues		130,540,006					
234 Gains/Losses from Disp. of Utility Plant		0	TPIS	TRANSP	TRANSP-D		
235 Allowance for Funds During Construction		0	TPIS	TRANSP	TRANSP-D		
236 Interest on Customer Deposits		0	ONSITE	TRANSP	TRANSP-D		
237 V. NET INCOME		17,054,003					
238 Rate of Return		0					
FIT Subreport							
239 Income before Federal Income Tax		17,054,003					
240 Statutory Rate							
241 FIT computed at Statutory rate		0					
242 Adjustments to arrive at Current FIT		0	TPIS	TRANSP	TRANSP-D		
243 Current FIT		0					
244 Provision for Deferred FIT		0	TPIS	TRANSREVREQ	REV-TOTAL		
245 ITC Adjustment, net		0	TPIS	TRANSP	TRANSP-D		
246		0					
247 FIT- Book tax expense		0					
Working Capital Subreport							
248 Work Cap - Plant		2,400,619	MWE-TPIS	TRANSP	TRANSP-D		
249 Work Cap - Labor		40,890	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
250 Work Cap - O&M		2,249,378	MWE-OPEXP	TRANSO&M	TRANSO&M-D		
251 Work Cap - Fuel		3,797,865	GENERATION	TRANSP	TRANSP-D		
252 Total Work Cap		8,488,752					
253 TOTAL WORKING CAPITAL							
Purchased Power Subreport							
DEMAND							
254 Schedule P (Demand)		19,061,788	PROD	DEMAND	TRANSP-D		
255 Schedule P Dispatch		3,229,173	PROD	DEMAND	TRANSP-D		
256 Schedule PPA (Demand)		11,069,133	PROD	DEMAND	TRANSP-D		
257 Schedule "A"		0	PROD	DEMAND	TRANSP-D		
258 Schedule H - "M" System		0	PROD	DEMAND	TRANSP-D		
259 Transmission		0	PROD	DEMAND	TRANSP-D		
260 Wheeling		0	PROD	DEMAND	TRANSP-D		
261 Allocation - Western Area Power Admin		0	PROD	DEMAND	TRANSP-D		
262 Capacity Purchase		0	PROD	DEMAND	TRANSP-D		
263 Block C Capacity Purchase		0	PROD	DEMAND	TRANSP-D		
264		0	PROD	DEMAND	TRANSP-D		
265 Total Demand		33,380,094					
Energy							
266 Schedule P (Demand)		24,083,436	PROD	ENERGY	TRANSP-D		
267 Schedule PPA (Energy)		11,268,329	PROD	ENERGY	TRANSP-D		
268 Market Energy		4,418,387	PROD	ENERGY	TRANSP-D		
269 WAPA		0	PROD	ENERGY	TRANSP-D		
270 Schedule J		0	PROD	ENERGY	TRANSP-D		
271 Schedule A		0	PROD	ENERGY	TRANSP-D		
272 Other		0	PROD	ENERGY	TRANSP-D		
273 Total Energy		36,750,152					
Transmission							
274 SPP Schedule 1 Fees - M System		633,759	EXTRANS	DEMAND	TRANSP-D		
275 SEC Transmissions		239,630	EXTRANS	DEMAND	TRANSP-D		
276 SPP Network Trans. W System		296,942	EXTRANS	DEMAND	TRANSP-D		
277 Other		0	EXTRANS	DEMAND	TRANSP-D		
278 Total Transmission		1,170,331					
279 Total Purchased Power		74,300,577					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Primary Distribution			Customer Allocator
				Classification Allocator	Demand Allocator	Energy Allocator	
211 TOTAL EXPENSES		113,466,003					
212 Residential Sales	0	33,697,833	REVREQ	PRIREVREQ	RES-REV		RES-REV
213 Small Commercial & Industrial	0	36,226,983	REVREQ	PRIREVREQ	COMM-REV		COMM-REV
214 Large Commercial & Industrial	0	16,770,260	REVREQ	PRIREVREQ	IND-REV		IND-REV
215 Oil Field	0	27,598,551	REVREQ	PRIREVREQ	OIL-REV		OIL-REV
216 Special Contract	0	3,732,713	REVREQ	PRIREVREQ	SPEC-REV		SPEC-REV
217 0	0	0	REVREQ	PRIREVREQ	LIGHT-REV		LIGHT-REV
218		0	REVREQ	PRIREVREQ	RETAIL-REV		RETAIL-REV
219 Irrigation Sales	0	8,351,915	REVREQ	PRIREVREQ	IRR-REV		IRR-REV
220 Lighting	0	1,429,730	REVREQ	PRIREVREQ	LIGHT-REV		LIGHT-REV
221 Wholesale	0	0	REVREQ-RSL	PRIREVREQ	RESALE-REV		RESALE-REV
222 Unreconciled Wholesale		0	REVREQ	PRIREVREQ	RESALE-REV		RESALE-REV
223 Interdepartmental	0	28,868	REVREQ	PRIREVREQ	COMM-REV		COMM-REV
224 Forfeited Discount Revenue	0	148,313	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C
225 Miscellaneous Service Revenue	0	301,141	ONSITE	PRIREVREQ	RES-REV		RES-REV
226 Other Utility Revenues	0	23,446	MWETRANS	PRIREVREQ	PRIREV-D		PRIREV-C
227 Transmission Service Sales	0	547,200	MWETRANS	PRIREVREQ	RESALE-REV		RESALE-REV
228 XMSN Service Loss Comp Demand	0	4,157	MWETRANS	PRIREVREQ	RESALE-REV		RESALE-REV
229 XMSN Service Loss Comp Energy	0	1,643	MWETRANS	PRIREVREQ	RESALE-REV		RESALE-REV
230 XMSN Service Ancillary Sales	0	-42,341	MWETRANS	PRIREVREQ	RESALE-REV		RESALE-REV
231 Transmission Service - RTO	0	1,388,602	MWETRANS	PRIREVREQ	PRIREV-D		PRIREV-C
232 Rent From Utility Property	0	332,993	ONSITE	PRIREVREQ	PRIREV-D		PRIREV-C-NoRSL
233 Sub-Total Operating Revenues		130,540,006					
234 Gains/Losses from Disp. of Utility Plant		0	TPIS	PRIPT	PRIPT-D		PRIPT-C
235 Allowance for Funds During Construction		0	TPIS	PRIPT	PRIPT-D		PRIPT-C
236 Interest on Customer Deposits		0	ONSITE	PRIPT	PRIPT-D		PRIPT-C
237 V. NET INCOME		17,054,003					
238 Rate of Return		0					
FIT Subreport							
239 Income before Federal Income Tax		17,054,003					
240 Statutory Rate							
241 FIT computed at Statutory rate		0					
242 Adjustments to arrive at Current FIT		0	TPIS	PRIPT	PRIPT-D		PRIPT-C
243 Current FIT		0					
244 Provision for Deferred FIT		0	TPIS	PRIREVREQ	REV-TOTAL		REV-TOTAL
245 ITC Adjustment, net		0	TPIS	PRIPT	PRIPT-D		PRIPT-C
246		0					
247 FIT- Book tax expense		0					
Working Capital Subreport							
248 Work Cap - Plant		2,400,619	MWE-TPIS	PRIPT	PRIPT-D		PRIPT-C
249 Work Cap - Labor		40,890	MWE-LABOR	PRILABOR	PRILABOR-D-NoRSL		PRILABOR-C
250 Work Cap - O&M		2,249,378	MWE-OPEXP	PRIO&M	PRIO&M-D-NoRSL		PRIO&M-C-NoRSL
251 Work Cap - Fuel		3,797,865	GENERATION	PRIPT	NCP-PR		NCP-PR
252 Total Work Cap		8,498,752					
253 TOTAL WORKING CAPITAL							
Purchased Power Subreport							
DEMAND							
254 Schedule P (Demand)		19,061,788	PROD	DEMAND	NCP-PR		NCP-PR
255 Schedule P Dispatch		3,229,173	PROD	DEMAND	NCP-PR		NCP-PR
256 Schedule PPA (Demand)		11,089,133	PROD	DEMAND	NCP-PR		NCP-PR
257 Schedule "A"		0	PROD	DEMAND	NCP-PR		NCP-PR
258 Schedule H - "M" System		0	PROD	DEMAND	NCP-PR		NCP-PR
259 Transmission		0	PROD	DEMAND	NCP-PR		NCP-PR
260 Wheeling		0	PROD	DEMAND	NCP-PR		NCP-PR
261 Allocation - Western Area Power Admin		0	PROD	DEMAND	NCP-PR		NCP-PR
262 Capacity Purchase		0	PROD	DEMAND	NCP-PR		NCP-PR
263 Block C Capacity Purchase		0	PROD	DEMAND	NCP-PR		NCP-PR
264		0	PROD	DEMAND	NCP-PR		NCP-PR
265 Total Demand		33,380,094					
Energy							
266 Schedule P (Demand)		24,063,436	PROD	ENERGY	NCP-PR		NCP-PR
267 Schedule PPA (Energy)		11,268,329	PROD	ENERGY	NCP-PR		NCP-PR
268 Market Energy		4,418,387	PROD	ENERGY	NCP-PR		NCP-PR
269 WAPA		0	PROD	ENERGY	NCP-PR		NCP-PR
270 Schedule J		0	PROD	ENERGY	NCP-PR		NCP-PR
271 Schedule A		0	PROD	ENERGY	NCP-PR		NCP-PR
272 Other		0	PROD	ENERGY	NCP-PR		NCP-PR
273 Total Energy		39,750,152					
Transmission							
274 SPP Schedule 1 Fees - M System		633,759	EXTRANS	DEMAND	NCP-PR		NCP-PR
275 SEC Transmissions		239,630	EXTRANS	DEMAND	NCP-PR		NCP-PR
276 SPP Network Trans. W System		296,942	EXTRANS	DEMAND	NCP-PR		NCP-PR
277 Other		0	EXTRANS	DEMAND	NCP-PR		NCP-PR
278 Total Transmission		1,170,331					
279 Total Purchased Power		74,300,577					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Secondary Distribution			Customer Allocator
				Classification Allocator	Demand Allocator	Energy Allocator	
211 TOTAL EXPENSES		113,486,003					
212 Residential Sales	0	33,697,833	REVREQ	SECREVREQ	RES-REV		RES-REV
213 Small Commercial & Industrial	0	36,226,983	REVREQ	SECREVREQ	COMM-REV		COMM-REV
214 Large Commercial & Industrial	0	16,770,260	REVREQ	SECREVREQ	IND-REV		IND-REV
215 Oil Field	0	27,596,551	REVREQ	SECREVREQ	OIL-REV		OIL-REV
216 Special Contract	0	3,732,713	REVREQ	SECREVREQ	SPEC-REV		SPEC-REV
217 0	0	0	REVREQ	SECREVREQ	LIGHT-REV		LIGHT-REV
218	0	0	REVREQ	SECREVREQ	RETAIL-REV		RETAIL-REV
219 Irrigation Sales	0	8,351,915	REVREQ	SECREVREQ	IRR-REV		IRR-REV
220 Lighting	0	1,429,730	REVREQ	SECREVREQ	LIGHT-REV		LIGHT-REV
221 Wholesale	0	0	REVREQ-RSL	SECREVREQ	RESALE-REV		RESALE-REV
222 Unreconciled Wholesale	0	0	REVREQ	SECREVREQ	RESALE-REV		RESALE-REV
223 Interdepartmental	0	28,868	REVREQ	SECREVREQ	COMM-REV		COMM-REV
224 Forfeited Discount Revenue	0	148,313	REVREQ	SECREVREQ	SECREV-D		SECREV-C
225 Miscellaneous Service Revenue	0	301,141	ONSITE	SECREVREQ	RES-REV		RES-REV
226 Other Utility Revenues	0	23,446	MWETRANS	SECREVREQ	SECREV-D		SECREV-C
227 Transmission Service Sales	0	547,200	MWETRANS	SECREVREQ	RESALE-REV		RESALE-REV
228 XMSN Service Loss Comp Demand	0	4,157	MWETRANS	SECREVREQ	RESALE-REV		RESALE-REV
229 XMSN Service Loss Comp Energy	0	1,643	MWETRANS	SECREVREQ	RESALE-REV		RESALE-REV
230 XMSN Service Ancillary Sales	0	-42,341	MWETRANS	SECREVREQ	RESALE-REV		RESALE-REV
231 Transmission Service - RTO	0	1,388,602	MWETRANS	SECREVREQ	SECREV-D		SECREV-C
232 Rent From Utility Property	0	332,993	ONSITE	SECREVREQ	SECREV-D		SECREV-C
233 Sub-Total Operating Revenues		130,540,006					
234 Gains/Losses from Disp. of Utility Plant		0	TPIS	SECPD	SECPD-D		SECPD-C
235 Allowance for Funds During Construction		0	TPIS	SECPD	SECPD-D		SECPD-C
236 Interest on Customer Deposits		0	ONSITE	SECPD	SECPD-D		SECPD-C
237 V. NET INCOME		17,054,003					
238 Rate of Return		0					
FIT Subreport							
239 Income before Federal Income Tax		17,054,003					
240 Statutory Rate							
241 FIT computed at Statutory rate		0					
242 Adjustments to arrive at Current FIT		0	TPIS	SECPD	SECPD-D		SECPD-C
243 Current FIT		0					
244 Provision for Deferred FIT		0	TPIS	SECREVREQ	REV-TOTAL		REV-TOTAL
245 ITC Adjustment, net		0	TPIS	SECPD	SECPD-D		SECPD-C
246		0					
247 FIT- Book tax expense		0					
Working Capital Subreport							
248 Work Cap - Plant		2,400,619	MWE-TPIS	SECPD	SECPD-D		SECPD-C
249 Work Cap - Labor		40,890	MWE-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
250 Work Cap - O&M		2,249,376	MWE-OPEXP	SECO&M	SECO&M-D-NoRSL		SECO&M-C-NoRSL
251 Work Cap - Fuel		3,797,865	GENERATION	SECPD	NCP-SEC		NCP-SEC
252 Total Work Cap		8,488,752					
253 TOTAL WORKING CAPITAL							
Purchased Power Subreport							
DEMAND							
254 Schedule P (Demand)		19,061,788	PROD	DEMAND	NCP-SEC		NCP-SEC
255 Schedule P Dispatch		3,229,173	PROD	DEMAND	NCP-SEC		NCP-SEC
256 Schedule PPA (Demand)		11,089,133	PROD	DEMAND	NCP-SEC		NCP-SEC
257 Schedule "A"		0	PROD	DEMAND	NCP-SEC		NCP-SEC
258 Schedule H - "M" System		0	PROD	DEMAND	NCP-SEC		NCP-SEC
259 Transmission		0	PROD	DEMAND	NCP-SEC		NCP-SEC
260 Wheeling		0	PROD	DEMAND	NCP-SEC		NCP-SEC
261 Allocation - Western Area Power Admin		0	PROD	DEMAND	NCP-SEC		NCP-SEC
262 Capacity Purchase		0	PROD	DEMAND	NCP-SEC		NCP-SEC
263 Block C Capacity Purchase		0	PROD	DEMAND	NCP-SEC		NCP-SEC
264		0	PROD	DEMAND	NCP-SEC		NCP-SEC
265 Total Demand		33,380,094					
Energy							
266 Schedule P (Demand)		24,063,436	PROD	ENERGY	NCP-SEC		NCP-SEC
267 Schedule PPA (Energy)		11,268,329	PROD	ENERGY	NCP-SEC		NCP-SEC
268 Market Energy		4,418,387	PROD	ENERGY	NCP-SEC		NCP-SEC
269 WAPA		0	PROD	ENERGY	NCP-SEC		NCP-SEC
270 Schedule J		0	PROD	ENERGY	NCP-SEC		NCP-SEC
271 Schedule A		0	PROD	ENERGY	NCP-SEC		NCP-SEC
272 Other		0	PROD	ENERGY	NCP-SEC		NCP-SEC
273 Total Energy		39,750,152					
Transmission							
274 SPP Schedule 1 Fees - M System		633,759	EXTRANS	DEMAND	NCP-SEC		NCP-SEC
275 SEC Transmissions		239,630	EXTRANS	DEMAND	NCP-SEC		NCP-SEC
276 SPP Network Trans. W System		296,942	EXTRANS	DEMAND	NCP-SEC		NCP-SEC
277 Other		0	EXTRANS	DEMAND	NCP-SEC		NCP-SEC
278 Total Transmission		1,170,331					
279 Total Purchased Power		74,300,577					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Onsite			Customer Allocator
				Classification Allocator	Demand Allocator	Energy Allocator	
211 TOTAL EXPENSES		113,486,003					
212 Residential Sales	0	33,697,833	REVREQ	CUST			RES-REV
213 Small Commercial & Industrial	0	36,226,983	REVREQ	CUST			COMM-REV
214 Large Commercial & Industrial	0	16,770,260	REVREQ	CUST			IND-REV
215 Oil Field	0	27,598,551	REVREQ	CUST			OIL-REV
216 Special Contract	0	3,732,713	REVREQ	CUST			SPEC-REV
217 0	0	0	REVREQ	CUST			LIGHT-REV
218 0	0	0	REVREQ	CUST			RETAIL-REV
219 Irrigation Sales	0	8,351,915	REVREQ	CUST			IRR-REV
220 Lighting	0	1,429,730	REVREQ	CUST			LIGHT-REV
221 Wholesale	0	0	REVREQ-RSL	CUST			RESALE-REV
222 Unreconciled Wholesale	0	0	REVREQ	CUST			RESALE-REV
223 Interdepartmental	0	28,868	REVREQ	CUST			COMM-REV
224 Forfeited Discount Revenue	0	146,313	REVREQ	CUST			RETAIL-REV
225 Miscellaneous Service Revenue	0	301,141	ONSITE	CUST			AVG-CUST
226 Other Utility Revenues	0	23,446	MWETRANS	CUST			RESALE-REV
227 Transmission Service Sales	0	547,200	MWETRANS	CUST			RESALE-REV
228 XMSN Service Loss Comp Demand	0	4,157	MWETRANS	CUST			RESALE-REV
229 XMSN Service Loss Comp Energy	0	1,643	MWETRANS	CUST			RESALE-REV
230 XMSN Service Ancillary Sales	0	-42,341	MWETRANS	CUST			RESALE-REV
231 Transmission Service - RTO	0	1,388,602	MWETRANS	CUST			ONSITEREV-C
232 Rent From Utility Property	0	332,993	ONSITE	CUST			ONSITEREV-C
233 Sub-Total Operating Revenues		130,540,006					
234 Gains/Losses from Disp. of Utility Plant	0	0	TPIS	ONSITEPT			ONSITEPT-C
235 Allowance for Funds During Construction	0	0	TPIS	ONSITEPT			ONSITEPT-C
236 Interest on Customer Deposits	0	0	ONSITE	ONSITEPT			CUSTDEPOSIT
237 V. NET INCOME		17,054,003					
238 Rate of Return		0					
FIT Subreport							
239 Income before Federal Income Tax		17,054,003					
240 Statutory Rate							
241 FIT computed at Statutory rate		0					
242 Adjustments to arrive at Current FIT		0	TPIS	ONSITEPT			ONSITEPT-C
243 Current FIT		0					
244 Provision for Deferred FIT		0	TPIS	ONSITEREVREQ			REV-TOTAL
245 ITC Adjustment, net		0	TPIS	ONSITEPT			ONSITEPT-C
246		0					
247 FIT- Book tax expense		0					
Working Capital Subreport							
248 Work Cap - Plant		2,400,619	MWE-TPIS	ONSITEPT			ONSITEPT-C
249 Work Cap - Labor		40,890	MWE-LABOR	ONSITELABOR			ONSITELABOR-C
250 Work Cap - O&M		2,249,378	MWE-OPEXP	ONSITEO&M			ONSITEO&M-C
251 Work Cap - Fuel		3,797,865	GENERATION	ONSITEPT			NCP-ONSITE
252 Total Work Cap		8,488,752					
253 TOTAL WORKING CAPITAL							
Purchased Power Subreport							
DEMAND							
254 Schedule P (Demand)		19,061,788	PROD	DEMAND			NCP-ONSITE
255 Schedule P Dispatch		3,229,173	PROD	DEMAND			NCP-ONSITE
256 Schedule PPA (Demand)		11,089,133	PROD	DEMAND			NCP-ONSITE
257 Schedule "A"		0	PROD	DEMAND			NCP-ONSITE
258 Schedule H - "M" System		0	PROD	DEMAND			NCP-ONSITE
259 Transmission		0	PROD	DEMAND			NCP-ONSITE
260 Wheeling		0	PROD	DEMAND			NCP-ONSITE
261 Allocation - Western Area Power Admin		0	PROD	DEMAND			NCP-ONSITE
262 Capacity Purchase		0	PROD	DEMAND			NCP-ONSITE
263 Block C Capacity Purchase		0	PROD	DEMAND			NCP-ONSITE
264		0	PROD	DEMAND			NCP-ONSITE
265 Total Demand		33,380,094					
Energy							
266 Schedule P (Demand)		24,063,436	PROD	ENERGY			NCP-ONSITE
267 Schedule PPA (Energy)		11,269,329	PROD	ENERGY			NCP-ONSITE
268 Market Energy		4,418,387	PROD	ENERGY			NCP-ONSITE
269 WAPA		0	PROD	ENERGY			NCP-ONSITE
270 Schedule J		0	PROD	ENERGY			NCP-ONSITE
271 Schedule A		0	PROD	ENERGY			NCP-ONSITE
272 Other		0	PROD	ENERGY			NCP-ONSITE
273 Total Energy		39,750,152					
Transmission							
274 SPP Schedule 1 Fees - M System		633,759	EXTRANS	DEMAND			NCP-ONSITE
275 SEC Transmissions		239,630	EXTRANS	DEMAND			NCP-ONSITE
276 SPP Network Trans. W System		296,942	EXTRANS	DEMAND			NCP-ONSITE
277 Other		0	EXTRANS	DEMAND			NCP-ONSITE
278 Total Transmission		1,170,331					
279 Total Purchased Power		74,300,577					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc
L ELECTRIC PLANT IN SERVICE												
A. INTANGIBLE PLANT												
1 Organization	301	0	0	0	0	0	0	0	0	0	0	0
2 Franchise and Consents	302	0	0	0	0	0	0	0	0	0	0	0
3 Miscellaneous Intangible Plant	303	1,348,594	287,742	14,948	1,252	73,468	1,167	96,656	84,980	2,836	6,011	7,787
4 Subtotal - INTANGIBLE PLANT	301-303	1,348,594	287,742	14,948	1,252	73,468	1,167	96,656	84,980	2,836	6,011	7,787
B. PRODUCTION PLANT												
5 Land and Land Rights	310	46,666	9,284	357	44	2,549	40	4,455	2,959	98	235	783
6 Structures and Improvements	311	2,149,694	427,688	16,465	2,047	117,437	1,864	205,226	136,329	4,496	10,837	36,081
7 Boiler Plant Equipment	312	3,527,862	701,879	27,021	3,360	192,725	3,059	336,797	223,730	7,379	17,785	59,212
8 Engines and Generators	313	0	0	0	0	0	0	0	0	0	0	0
9 Turbogenerator Units	314	3,415,016	679,428	26,157	3,253	186,561	2,961	326,024	216,574	7,143	17,216	57,318
10 Accessory Electric Equipment	315	364,929	72,604	2,795	348	19,936	316	34,839	23,143	763	1,840	6,125
11 Misc. Power Plant Equipment	316	68,294	13,687	527	66	3,758	60	6,568	4,363	144	347	1,155
12 Subtotal - STEAM PLANT	310-316	9,572,960	1,904,571	73,323	9,117	522,966	8,300	913,909	607,098	20,023	48,259	160,673
13 Land and Land Rights	340	41,942	8,344	321	40	2,291	36	4,004	2,660	88	211	704
14 Structures and Improvements	341	9,988,126	1,987,169	76,503	9,513	545,646	8,660	953,544	633,427	20,891	50,352	167,641
15 Boiler Plant Equipment	342	857,626	170,627	6,569	817	46,852	744	81,876	54,389	1,794	4,323	14,394
16 Engines and Generators	343	21,959,459	4,368,904	168,195	20,915	1,199,634	19,040	2,096,420	1,392,626	45,931	110,703	368,568
17 Turbogenerator Units	345	6,083,195	1,210,271	46,593	5,794	332,322	5,274	580,749	385,784	12,724	30,667	102,101
18 Accessory Electric Equipment	345	8,910,364	1,772,745	68,248	8,486	486,769	7,726	850,652	565,078	18,637	44,919	149,552
19 Misc. Power Plant Equipment	346	20,609,647	4,100,355	157,857	19,629	1,125,895	17,869	1,967,556	1,307,023	43,107	103,898	345,913
20 Subtotal - OTHER PLANT	340-346	68,450,359	13,618,416	524,286	65,194	3,739,408	59,349	6,534,801	4,340,987	143,172	345,074	1,148,873
21 Subtotal - PRODUCTION PLANT	304-346	78,023,319	15,522,987	597,609	74,311	4,262,374	67,649	7,448,710	4,948,085	163,195	393,333	1,309,546
C. TRANSMISSION PLANT												
22 Land and Land Rights	350	2,283,470	341,994	18,769	2,431	113,110	1,802	165,990	141,092	9,135	8,865	33,049
23 Structures and Improvements	352	1,862,257	278,910	15,307	1,982	92,245	1,470	135,371	115,066	7,450	7,229	26,953
24 Station Equipment	353	36,560,474	5,475,649	300,505	38,920	1,810,993	28,857	2,657,659	2,259,010	146,254	141,931	529,146
25 Towers and Fixtures	354	0	0	0	0	0	0	0	0	0	0	0
26 Poles and Fixtures	355	28,046,045	4,200,446	230,521	29,856	1,389,237	22,137	2,038,727	1,732,918	112,194	108,877	405,915
27 Overhead Conductors and Devices	356	18,949,040	2,837,991	155,750	20,172	938,625	14,956	1,377,446	1,170,829	75,803	73,562	274,253
28 Underground Conduit	357	9,836	1,473	81	10	487	8	715	608	39	38	142
29 Underground Conductors and Devices	358	1,107,106	165,811	9,100	1,179	54,840	874	80,478	68,406	4,429	4,298	16,023
30 Roads and Trails	359	0	0	0	0	0	0	0	0	0	0	0
31 Subtotal - TRANSMISSION PLANT	350-359	88,818,228	13,302,274	730,031	94,551	4,399,537	70,104	6,456,387	5,487,929	355,303	344,800	1,285,482
D. DISTRIBUTION PLANT												
33 Land and Land Rights	360	477,277	108,136	6,705	478	28,521	453	39,273	33,382	1,039	2,202	0
34 Structures and Improvements	361	0	0	0	0	0	0	0	0	0	0	0
35 Station Equipment	362	21,546,284	4,881,709	302,679	21,598	1,287,551	20,462	1,772,965	1,507,020	46,899	99,389	0
36 Compressor Station Equipment	363	0	0	0	0	0	0	0	0	0	0	0
37 Poles, Towers and Fixtures	364	69,949,066	23,591,490	1,099,159	1,533,920	6,905,373	63,129	3,534,731	2,643,593	91,734	193,910	2,469
38 Overhead Conductors and Devices	365	50,220,194	18,896,911	818,653	1,471,588	5,647,511	44,491	1,976,065	1,329,220	50,556	106,658	2,468
39 Underground Conduit	366	2,577,180	584,705	36,253	2,587	154,216	2,451	212,356	180,503	5,617	11,904	0
40 Underground Conductors and Devices	367	16,048,837	5,422,870	252,406	353,587	1,587,828	14,486	809,020	604,451	20,993	44,375	294
41 Line Transformers	368	50,167,100	17,718,783	800,186	1,251,772	5,234,201	44,921	2,303,793	1,661,971	59,490	125,666	2,228
42 Services	369	3,814,929	1,765,113	67,129	174,179	545,073	3,237	55,285	4,988	1,257	2,606	0
43 Meters	370	12,115,508	5,603,673	213,189	553,159	1,731,050	10,281	175,575	15,840	3,991	8,275	0
44 Installations on Customer Premises	371	2,503,554	1,158,359	44,054	114,305	357,705	2,125	36,281	3,273	825	1,710	0
45 Other Property on Customers Premise	372	2,604	1,205	46	119	372	2	38	3	1	2	0
46 Street Lighting and Signals	373	2,852,392	0	0	0	0	0	0	0	0	0	0
47 Subtotal - DISTRIBUTION PLANT	360-373	232,381,925	79,734,953	3,640,459	5,477,293	23,479,600	206,039	10,915,382	7,984,245	282,402	596,697	7,458

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System OFS Small	M System OFS Small - DR	M System OFS Large	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Wholesale
I. ELECTRIC PLANT IN SERVICE												
A. INTANGIBLE PLANT												
1 Organization	301	0	0	0	0	0	0	0	0	0	0	0
2 Franchises and Consents	302	0	0	0	0	0	0	0	0	0	0	0
3 Miscellaneous Intangible Plant	303	1,248,594	14,836	25,341	129,594	61,844	4,358	90,589	3,128	4,154	37,906	35,231
4 Subtotal - INTANGIBLE PLANT	301-303	1,348,594	14,836	25,341	129,594	61,844	4,358	90,589	3,128	4,154	37,906	35,231
B. PRODUCTION PLANT												
5 Land and Land Rights	310	46,666	729	976	5,497	1,759	119	2,373	78	60	1,543	0
6 Structures and Improvements	311	2,149,694	33,564	44,972	253,220	81,045	5,498	109,320	3,587	2,776	71,082	0
7 Boiler Plant Equipment	312	3,527,862	55,081	73,803	415,559	133,002	9,023	179,405	5,886	4,555	116,652	0
8 Engines and Generators	313	0	0	0	0	0	0	0	0	0	0	0
9 Turbogenerator Units	314	3,415,016	53,319	71,443	402,267	128,748	8,734	173,666	5,698	4,410	112,921	0
10 Accessory Electric Equipment	315	364,929	5,698	7,634	42,986	13,758	933	18,558	609	471	12,067	0
11 Misc. Power Plant Equipment	316	68,794	1,074	1,439	8,103	2,594	176	3,498	115	89	2,275	0
12 Subtotal - STEAM PLANT	310-316	9,572,960	149,464	200,267	1,127,633	360,906	24,483	486,821	15,973	12,361	316,539	0
13 Land and Land Rights	340	41,942	655	877	4,940	1,581	107	2,133	70	54	1,387	0
14 Structures and Improvements	341	9,988,126	155,946	208,953	1,176,537	376,558	25,545	507,934	16,666	12,897	330,267	0
15 Boiler Plant Equipment	342	857,626	13,390	17,942	101,023	32,333	2,193	43,614	1,431	1,107	28,358	0
16 Engines and Generators	343	21,959,459	342,857	459,394	2,586,682	827,884	56,162	1,116,721	36,641	28,355	726,110	0
17 Turbogenerator Units	345	6,083,195	94,978	127,261	716,561	229,340	15,558	309,353	10,150	7,855	201,147	0
18 Accessory Electric Equipment	345	8,910,364	139,119	186,406	1,049,583	335,926	22,789	453,126	14,867	11,505	294,630	0
19 Misc. Power Plant Equipment	346	20,609,647	321,782	431,156	2,427,683	776,995	52,710	1,048,078	34,388	26,612	681,478	0
20 Subtotal - OTHER PLANT	340-346	68,450,359	1,068,728	1,431,989	8,063,010	2,580,617	175,064	3,480,959	114,213	88,386	2,263,376	0
21 Subtotal - PRODUCTION PLANT	304-346	78,023,319	1,218,192	1,632,256	9,190,642	2,941,523	199,548	3,967,780	130,186	100,747	2,579,915	0
C. TRANSMISSION PLANT												
22 Land and Land Rights	350	2,283,470	27,808	47,498	225,755	43,055	3,396	54,999	2,013	4,896	68,693	361,717
23 Structures and Improvements	352	1,862,257	22,678	38,737	184,112	35,113	2,770	44,854	1,642	3,993	56,021	294,994
24 Station Equipment	353	36,560,474	445,226	760,492	3,614,550	689,344	54,376	880,582	32,229	78,397	1,099,831	5,791,428
25 Towers and Fixtures	354	0	0	0	0	0	0	0	0	0	0	0
26 Poles and Fixtures	355	28,046,045	341,539	583,384	2,772,771	528,805	41,713	675,506	24,723	60,140	843,696	4,442,684
27 Overhead Conductors and Devices	356	18,949,040	230,758	394,158	1,873,396	357,282	28,183	456,399	16,704	40,633	570,035	3,001,657
28 Underground Conduit	357	9,836	120	205	972	185	15	237	9	21	296	1,558
29 Underground Conductors and Devices	358	1,107,106	13,482	23,029	109,454	20,874	1,647	26,665	976	2,374	33,305	175,373
30 Roads and Trails	359	0	0	0	0	0	0	0	0	0	0	0
31 Subtotal - TRANSMISSION PLANT	350-359	88,818,228	1,081,611	1,847,503	8,781,010	1,674,658	132,099	2,139,242	78,296	190,455	2,671,876	14,069,411
D. DISTRIBUTION PLANT												
33 Land and Land Rights	360	477,277	5,658	9,664	49,420	21,263	1,551	33,416	1,170	2,398	0	0
34 Structures and Improvements	361	0	0	0	0	0	0	0	0	0	0	0
35 Station Equipment	362	21,546,284	255,408	436,264	2,231,034	959,883	70,006	1,508,540	52,821	108,274	0	0
36 Compressor Station Equipment	363	0	0	0	0	0	0	0	0	0	0	0
37 Poles, Towers and Fixtures	364	69,949,066	1,078,588	1,502,929	4,644,576	2,115,048	171,189	3,140,142	599,781	169,885	0	0
38 Overhead Conductors and Devices	365	50,220,194	837,497	1,100,988	2,677,491	1,265,333	108,725	1,810,085	538,969	73,835	0	0
39 Underground Conduit	366	2,577,180	30,591	52,253	267,221	114,970	8,385	180,685	6,327	9,449	0	0
40 Underground Conductors and Devices	367	16,048,837	247,822	345,051	1,063,369	484,425	39,234	718,930	138,108	32,756	0	0
41 Line Transformers	368	50,167,100	799,233	1,086,581	3,060,379	1,412,539	116,919	2,069,030	474,502	116,880	0	0
42 Services	369	3,814,929	74,229	92,449	53,364	92,449	5,863	62,470	59,194	0	0	0
43 Meters	370	12,115,508	235,737	277,217	293,600	169,473	18,619	198,394	187,988	0	0	0
44 Installations on Customer Premises	371	2,503,554	48,713	57,284	60,670	35,020	3,847	40,996	38,846	0	0	0
45 Other Property on Customers Premise	372	2,604	51	60	63	36	4	40	0	0	0	0
46 Street Lighting and Signals	373	2,959,392	0	0	0	0	0	0	0	2,221,630	0	0
47 Subtotal - DISTRIBUTION PLANT	360-373	232,381,925	3,613,526	4,955,582	14,440,271	6,631,354	544,342	9,762,732	2,097,745	2,735,107	0	0

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Wholesale
I. ELECTRIC PLANT IN SERVICE											
A. INTANGIBLE PLANT											
1 Organization	301	0	0	0	0	0	0	0	0	0	0
2 Franchises and Consents	302	0	0	0	0	0	0	0	0	0	0
3 Miscellaneous Intangible Plant	303	1,348,594	84,129	5,296	56,363	3,992	144,148	25,738	33,905	2,177	9,017
4 Subtotal - INTANGIBLE PLANT	301-303	1,348,594	84,129	5,296	56,363	3,992	144,148	25,738	33,905	2,177	9,017
B. PRODUCTION PLANT											
5 Land and Land Rights	310	46,666	2,710	168	1,973	142	5,678	1,100	921	32	0
6 Structures and Improvements	311	2,149,694	124,853	7,735	90,889	6,546	261,581	50,675	42,424	1,456	0
7 Boiler Plant Equipment	312	3,527,862	204,897	12,694	149,159	10,742	429,280	83,163	69,622	2,390	0
8 Engines and Generators	313	0	0	0	0	0	0	0	0	0	0
9 Turbogenerator Units	314	3,415,016	198,343	12,288	144,388	10,398	415,548	80,503	67,395	2,314	0
10 Accessory Electric Equipment	315	364,929	21,195	1,313	15,429	1,111	44,406	8,603	7,202	247	0
11 Misc. Power Plant Equipment	316	68,794	3,996	248	2,909	209	8,371	1,622	1,358	47	0
12 Subtotal - STEAM PLANT	310-316	9,572,960	555,994	34,447	404,747	29,149	1,164,863	225,666	188,922	6,486	0
13 Land and Land Rights	340	41,942	2,436	151	1,773	128	5,104	989	828	28	0
14 Structures and Improvements	341	9,988,126	580,107	35,941	422,300	30,413	1,215,382	235,453	197,115	6,767	0
15 Boiler Plant Equipment	342	857,626	49,811	3,086	36,261	2,611	104,358	20,217	16,925	581	0
16 Engines and Generators	343	21,959,459	1,275,397	79,017	928,450	66,864	2,672,086	517,657	433,368	14,877	0
17 Turbogenerator Units	344	6,083,195	353,310	21,889	257,199	18,523	740,219	143,401	120,051	4,121	0
18 Accessory Electric Equipment	345	8,910,364	517,511	32,062	376,732	27,131	1,084,237	210,047	175,845	6,037	0
19 Misc. Power Plant Equipment	346	20,609,647	1,197,001	74,160	871,380	62,754	2,507,837	485,837	406,730	13,963	0
20 Subtotal - OTHER PLANT	340-346	68,450,359	3,975,572	246,307	2,894,095	208,424	8,329,223	1,613,600	1,350,863	46,374	0
21 Subtotal - PRODUCTION PLANT	304-346	78,023,319	4,531,566	280,754	3,298,841	237,573	9,494,087	1,839,266	1,539,785	52,860	0
C. TRANSMISSION PLANT											
22 Land and Land Rights	350	2,283,470	101,391	6,739	137,969	5,945	163,179	44,263	24,019	2,692	121,206
23 Structures and Improvements	352	1,862,257	82,688	5,496	112,519	4,849	133,079	36,098	19,588	2,196	98,848
24 Station Equipment	353	16,560,474	1,623,365	107,900	2,209,018	95,192	2,612,644	708,690	384,564	43,108	1,940,614
25 Towers and Fixtures	354	0	0	0	0	0	0	0	0	0	0
26 Poles and Fixtures	355	28,046,045	1,245,306	82,772	1,694,568	73,023	2,004,195	543,646	295,004	33,069	1,488,672
27 Overhead Conductors and Devices	356	18,949,040	841,379	55,924	1,144,919	49,338	1,354,115	367,309	199,317	22,343	1,005,807
28 Underground Conduit	357	9,836	437	29	594	26	703	191	103	12	522
29 Underground Conductors and Devices	358	1,107,106	49,158	3,267	66,892	2,883	79,115	21,460	11,645	1,305	58,765
30 Roads and Trails	359	0	0	0	0	0	0	0	0	0	0
31 Subtotal - TRANSMISSION PLANT	350-359	88,818,228	3,943,724	262,128	5,366,480	231,256	6,347,028	1,721,658	934,240	104,725	4,714,432
D. DISTRIBUTION PLANT											
33 Land and Land Rights	360	477,277	31,664	2,014	21,750	1,523	52,501	9,773	12,066	1,257	0
34 Structures and Improvements	361	0	0	0	0	0	0	0	0	0	0
35 Station Equipment	362	21,546,284	1,429,460	90,930	981,896	68,750	2,370,104	441,173	544,723	56,746	0
36 Compressor Station Equipment	363	0	0	0	0	0	0	0	0	0	0
37 Poles, Towers and Fixtures	364	69,949,066	6,787,321	287,975	3,310,900	145,784	4,114,231	955,508	1,168,472	97,929	0
38 Overhead Conductors and Devices	365	50,220,194	5,416,166	204,060	2,408,341	85,090	2,048,365	565,452	687,192	48,484	0
39 Underground Conduit	366	2,577,180	171,213	10,891	117,606	8,235	283,879	52,841	65,244	6,797	0
40 Underground Conductors and Devices	367	16,048,837	1,560,087	65,883	760,066	33,381	940,626	218,822	267,575	22,388	0
41 Line Transformers	368	50,167,100	5,089,311	204,987	2,386,683	96,490	2,578,197	635,600	775,503	61,256	0
42 Services	369	3,814,929	502,809	15,147	188,115	3,158	2,796	22,596	26,583	0	0
43 Meters	370	12,115,508	1,596,829	48,104	597,419	10,030	8,881	71,760	84,423	0	0
44 Installations on Customer Premises	371	2,503,554	329,970	9,940	123,451	2,073	1,835	14,828	17,445	0	0
45 Other Property on Customers Premise	372	2,604	343	10	128	2	2	15	18	0	0
46 Street Lighting and Signals	373	2,559,392	0	0	0	0	0	0	0	737,762	0
47 Subtotal - DISTRIBUTION PLANT	360-373	232,381,925	22,915,174	939,041	10,896,355	454,517	12,401,418	2,988,368	3,649,246	1,032,620	0

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc
48 E. GENERAL PLANT												
49 Land and Land Rights	389	193,135	47,310	2,574	1,449	13,473	174	13,630	11,279	440	756	614
50 Structures and Improvements	390	3,327,227	815,032	44,343	24,969	232,106	3,002	234,807	194,306	7,588	13,027	10,585
51 Office Furniture and Equipment	391	460,458	112,793	6,137	3,455	32,121	416	26,890	26,890	1,050	1,803	1,465
52 Transportation Equipment	392	9,366,208	2,294,332	124,827	70,288	653,383	8,452	660,986	546,976	21,360	36,672	29,798
53 Stores Equipment	393	249,625	61,148	3,327	1,873	17,414	225	17,616	14,578	569	977	794
54 Tools, Shop and Garage Equipment	394	1,966,930	481,816	26,214	14,761	137,212	1,775	138,809	114,866	4,486	7,701	6,258
55 Laboratory Equipment	395	688,298	168,604	9,173	5,165	48,015	621	48,574	40,196	1,570	2,695	2,190
56 Power Operated Equipment	396	341,884	83,747	4,556	2,566	23,850	309	24,127	19,966	780	1,339	1,088
57 Communication Equipment	397	2,204,116	539,917	29,375	16,541	153,758	1,989	155,548	128,718	5,027	8,630	7,012
58 Miscellaneous Equipment	398	15,241	3,733	203	114	1,063	14	1,076	890	35	60	48
59 Other Tangible Property	399	0	0	0	0	0	0	0	0	0	0	0
60 Subtotal - GENERAL PLANT	389-399	18,813,122	4,608,433	250,729	141,181	1,312,395	16,977	1,327,668	1,098,665	42,904	73,661	59,852
61 TOTAL PLANT IN SERVICE	101	419,385,188	113,456,388	5,233,776	5,788,588	33,527,375	361,935	26,244,802	19,603,904	846,640	1,414,501	2,670,125
ADDITIONS TO UTILITY PLANT												
62 Completed Const-Not Classified	108	-248,040	-73,973	-3,663	-3,886	-21,398	-224	-14,711	-11,608	-424	-810	-279
63 Property Held for Future Use	105	0	0	0	0	0	0	0	0	0	0	0
64 Construction Work in Progress	107	16,757,990	4,987,727	246,256	264,016	1,446,256	15,118	989,712	780,434	29,067	54,478	22,402
65 Common Plant - Not Classified	108	-118,933	-35,398	-1,748	-1,874	-10,264	-107	-7,024	-5,539	-206	-387	-159
66 Common Plant - Land	118.89	612,034	179,926	8,598	10,218	53,185	540	34,793	27,064	1,158	1,898	1,953
67 Common Plant - Struct&Impv	118.90	4,696,493	1,380,677	65,979	78,406	408,123	4,143	266,985	207,680	8,887	14,566	14,983
68 Common Plant - Furniture & Equipment	118.81	1,259,774	308,494	16,784	9,453	87,849	1,136	88,858	73,526	2,871	4,929	3,997
69 Common Plant - Computers	118.____	2,290,099	560,800	30,511	17,185	159,698	2,066	161,532	133,661	5,220	8,960	7,266
70 Common Plant - Billing System	118.____	5,092,988	1,247,173	67,855	38,218	355,155	4,594	359,233	297,250	11,608	19,927	16,158
71 Common Plant - Communication Equip	118.97	3,743,753	916,771	49,879	28,093	261,067	3,377	264,065	218,502	8,533	14,648	11,877
72 Total Additions to Utility Plant		34,086,158	9,472,197	480,451	439,829	2,739,672	30,641	2,143,442	1,720,971	66,713	118,210	78,197
73 TOTAL UTILITY PLANT		453,471,346	122,928,585	5,714,227	6,228,417	36,267,047	392,576	28,388,244	21,324,875	913,353	1,532,711	2,748,322
II. DEPRECIATION RESERVE												
74 Steam	108.1	9,404,306	1,870,316	72,062	8,957	513,770	8,154	897,452	596,725	19,654	47,433	157,917
75 Nuclear	108.2	0	0	0	0	0	0	0	0	0	0	0
78 Other Production	108.3	7,333,252	1,458,428	56,192	6,984	400,626	6,358	699,812	465,312	15,326	36,987	123,140
77 Transmission	108.5	35,790,183	5,365,152	293,977	38,068	1,772,359	28,241	2,599,473	2,210,166	142,920	138,970	517,911
78 Distribution	108.6	91,589,027	31,601,459	1,449,859	2,143,175	9,292,486	82,351	4,423,453	3,254,130	114,534	242,029	3,228
79 General	108.7	5,285,387	1,383,576	73,824	48,420	396,145	4,933	375,829	308,956	12,118	20,828	16,831
80 Accum Deprec-Transport Equip	108.9	3,483,601	911,525	48,630	31,912	260,980	3,249	247,561	203,566	7,928	13,717	11,081
81 Subtotal-DEPRECIATION RESERVE		152,885,756	42,590,456	1,994,544	2,277,516	12,636,365	133,287	9,243,579	7,038,856	312,479	499,964	830,108
82 Common Plant	119.7	7,049,041	1,869,671	96,508	77,630	541,499	6,367	466,211	378,340	15,343	25,710	23,551
83 TOTAL RESERVE FOR DEPRECIATION	108	159,934,797	44,460,127	2,091,052	2,355,147	13,177,864	139,654	9,709,790	7,417,195	327,822	525,674	853,658
III. OTHER RATE BASE ITEMS												
84 Investment in NRUCFC		10,464,912	3,372,112	158,815	164,161	1,013,584	10,795	759,181	579,409	23,058	41,900	62,455
85 Cash Working Capital	131	8,571,425	2,030,495	100,066	65,560	635,434	7,998	639,160	544,548	21,388	41,785	107,916
86 Customer Advances for Construction	252-0	-320,475	-108,578	-5,000	-7,291	-31,893	-285	-15,452	-11,415	-400	-846	-10
87 Other Deferred Credits	253	2,676,233	1,028,459	39,160	101,303	317,504	1,891	32,859	3,502	750	1,555	0
88 Total - OTHER RATE BASE ITEMS	131-283	21,392,095	6,322,489	293,041	323,933	1,934,629	20,400	1,415,748	1,116,045	44,795	84,394	170,160
89 TOTAL RATE BASE		314,928,644	84,790,946	3,916,216	4,197,203	25,023,811	273,322	20,094,202	15,023,725	630,326	1,091,431	2,065,024
I. OPERATING AND MAINTENANCE EXPENSES												

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System OFS Small	M System OFS Small - DR	M System OFS Large	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Wholesale
48 E. GENERAL PLANT												
49 Land and Land Rights	389	193,133	2,530	4,030	17,717	6,693	507	10,144	776	716	1,190	6,106
50 Structures and Improvements	390	3,327,227	43,588	69,426	305,221	115,312	8,738	174,753	13,367	12,340	20,492	105,198
51 Office Furniture and Equipment	391	460,458	6,032	9,608	42,240	15,958	1,209	24,184	1,850	1,708	2,836	14,558
52 Transportation Equipment	392	9,366,208	122,702	195,434	859,204	324,604	24,597	491,932	37,629	34,736	57,686	296,135
53 Store Equipment	393	249,625	3,270	5,209	22,899	8,651	656	13,111	1,003	926	1,537	7,892
54 Tools, Shop and Garage Equipment	394	1,966,930	25,768	41,042	180,435	68,168	5,165	103,307	7,902	7,295	12,114	62,189
55 Laboratory Equipment	395	688,298	9,017	14,362	63,141	23,854	1,808	36,151	2,765	2,553	4,239	21,762
56 Power Operated Equipment	396	341,884	4,479	7,134	31,363	11,849	898	17,956	1,374	1,268	2,106	10,809
57 Communication Equipment	397	2,204,116	28,875	45,991	202,193	76,388	5,788	115,765	8,855	8,174	13,575	69,688
58 Miscellaneous Equipment	398	15,241	200	318	1,398	528	40	800	61	57	94	482
59 Other Tangible Property	399	0	0	0	0	0	0	0	0	0	0	0
60 Subtotal - GENERAL PLANT	389-399	18,813,122	246,460	392,553	1,725,812	652,006	49,406	988,103	75,581	69,772	115,870	594,822
61 TOTAL PLANT IN SERVICE	101	419,385,188	6,174,625	8,853,236	34,267,329	11,961,385	929,752	16,948,446	2,384,935	3,100,235	5,405,567	14,699,465
ADDITIONS TO UTILITY PLANT												
62 Completed Const-Not Classified	106	-248,040	-3,566	-5,248	-19,140	-8,075	-633	-12,129	-1,642	-744	-572	-3,009
63 Property Held for Future Use	105	0	0	0	0	0	0	0	0	0	0	0
64 Construction Work in Progress	107	16,757,990	241,319	354,942	1,290,149	538,397	42,298	806,656	110,996	44,531	45,950	242,439
65 Common Plant - Not Classified	108	-118,933	-1,713	-2,519	-9,156	-3,821	-300	-5,725	-788	-316	-326	-1,721
68 Common Plant - Land	118.89	612,034	8,984	13,047	46,006	17,517	1,401	25,571	4,110	1,614	3,922	19,253
67 Common Plant - Struct&Impv	118.80	4,696,493	68,942	100,116	353,027	134,417	10,747	196,221	31,540	12,387	30,096	148,509
68 Common Plant - Furniture & Equipment	118.91	1,259,774	16,493	26,269	115,476	43,651	3,308	66,152	5,061	4,669	8,308	39,831
69 Common Plant - Computers	118.____	2,290,099	29,883	47,754	209,920	79,352	6,013	120,255	9,200	8,488	15,102	72,407
70 Common Plant - Billing System	118.____	5,092,988	66,679	106,200	466,845	176,473	13,372	267,437	20,459	18,876	33,585	161,027
71 Common Plant - Communication Equip	118.97	3,743,753	49,014	78,066	343,168	129,722	9,829	196,587	15,039	13,875	24,688	118,368
72 Total Additions to Utility Plant		34,086,158	476,136	718,626	2,796,295	1,107,634	86,034	1,661,025	193,975	103,381	160,753	797,205
73 TOTAL UTILITY PLANT		453,471,346	6,650,761	9,571,862	37,063,625	13,069,019	1,015,787	18,609,470	2,578,910	3,203,617	5,566,321	15,496,670
II. DEPRECIATION RESERVE												
74 Steam	108.1	9,404,306	147,130	196,707	1,108,621	354,014	24,018	477,639	15,673	12,236	311,261	0
75 Nuclear	108.2	0	0	0	0	0	0	0	0	0	0	0
76 Other Production	108.3	7,333,252	114,728	153,387	864,476	276,051	18,729	372,452	12,221	9,542	242,714	0
77 Transmission	108.5	35,790,183	435,518	743,911	3,536,460	678,228	53,432	866,630	31,697	76,514	1,086,298	5,657,576
78 Distribution	108.6	91,589,027	1,435,165	1,975,760	5,841,825	2,677,022	218,972	3,949,539	824,739	210,144	601	0
79 General	108.7	5,285,387	72,980	114,685	489,566	185,886	14,177	280,784	24,211	19,605	32,553	167,110
80 Accum Deprec-Transport Equip	108.8	3,483,601	48,470	75,132	322,390	122,501	9,337	185,041	15,958	12,911	23,218	110,158
81 Subtotal-DEPRECIATION RESERVE		152,885,756	2,253,991	3,259,583	12,163,317	4,293,702	338,666	6,132,085	924,498	340,952	1,696,645	5,934,844
82 Common Plant	119.7	7,049,041	97,503	149,872	609,681	229,571	17,721	343,276	35,624	23,428	48,375	235,331
83 TOTAL RESERVE FOR DEPRECIATION	108	159,934,797	2,351,495	3,409,455	12,773,018	4,523,273	356,387	6,475,361	960,122	364,379	1,745,020	6,170,176
III. OTHER RATE BASE ITEMS												
84 Investment in NRUCFC		10,464,912	203,942	291,397	1,033,350	377,595	30,022	542,392	129,303	84,596	125,343	262,733
85 Cash Working Capital	131	8,571,425	160,253	248,263	1,058,529	214,295	17,484	318,836	67,105	48,773	218,484	131,001
86 Customer Advances for Construction	252-0	-320,475	-4,939	-6,819	-20,382	-9,325	-761	-13,780	-2,816	-3,792	0	0
87 Other Deferred Credits	253	2,676,233	43,270	50,938	54,655	31,417	3,437	36,932	34,445	337,139	0	0
88 Total - OTHER RATE BASE ITEMS	131-283	21,392,095	402,526	583,779	2,126,152	613,982	50,182	884,382	228,036	466,717	343,827	393,734
89 TOTAL RATE BASE		314,928,644	4,701,792	6,746,187	26,416,758	9,159,727	709,582	13,018,491	1,846,823	3,305,954	4,165,128	9,720,229
I. OPERATING AND MAINTENANCE EXPENSES												

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Wholesale
48 E. GENERAL PLANT											
49 Land and Land Rights	389	193,135	13,771	757	9,473	527	16,785	3,529	3,763	378	2,043
50 Structures and Improvements	390	3,327,227	237,236	13,039	163,188	9,079	289,155	60,798	64,824	6,504	35,203
51 Office Furniture and Equipment	391	460,458	32,831	1,805	22,584	1,256	40,016	8,414	8,971	900	4,872
52 Transportation Equipment	392	9,366,208	667,824	36,706	459,378	25,558	813,977	171,146	182,482	18,308	99,096
53 Stores Equipment	393	249,625	17,799	978	12,243	681	21,694	4,561	4,863	488	2,641
54 Tools, Shop and Garage Equipment	394	1,966,930	140,245	7,708	96,471	5,367	170,937	35,941	38,322	3,845	20,810
55 Laboratory Equipment	395	688,298	49,077	2,697	33,758	1,878	59,817	12,577	13,410	1,345	7,282
56 Power Operated Equipment	396	341,884	24,377	1,340	16,768	933	29,712	6,247	6,661	668	3,617
57 Communication Equipment	397	2,204,116	157,157	8,638	108,104	6,014	191,550	40,275	42,943	4,308	23,320
58 Miscellaneous Equipment	398	15,241	1,087	60	748	42	1,325	278	297	30	161
59 Other Tangible Property	399	0	0	0	0	0	0	0	0	0	0
60 Subtotal - GENERAL PLANT	389-399	18,813,122	1,341,403	73,728	922,713	51,335	1,634,968	343,768	366,536	36,775	199,046
61 TOTAL PLANT IN SERVICE	101	419,385,188	32,815,996	1,560,947	20,540,753	978,673	30,021,649	6,918,798	6,523,712	1,229,156	4,922,495
ADDITIONS TO UTILITY PLANT											
62 Completed Const-Not Classified	106	-248,040	-21,371	-1,002	-11,892	-588	-17,659	-3,874	-4,500	-411	-1,008
63 Property Held for Future Use	105	0	0	0	0	0	0	0	0	0	0
64 Construction Work in Progress	107	16,757,990	1,440,801	67,422	807,347	39,514	1,180,275	261,026	299,870	27,357	81,233
65 Common Plant - Not Classified	106	-118,933	-10,225	-478	-5,730	-280	-8,377	-1,853	-2,128	-194	-577
66 Common Plant - Land	118.89	612,034	51,829	2,363	30,398	1,367	38,982	9,242	9,673	846	6,477
67 Common Plant - Struct&Impv	118.90	4,696,493	397,715	18,134	233,262	10,487	299,132	70,920	74,227	6,489	49,700
68 Common Plant - Furniture & Equipment	118.91	1,259,774	89,795	4,935	61,763	3,436	109,399	23,002	24,539	2,461	13,329
69 Common Plant - Computers	118.92	2,290,099	163,235	8,972	112,276	6,246	198,872	41,815	44,609	4,474	24,230
70 Common Plant - Billing System	118.93	5,092,988	363,021	19,952	249,693	13,890	442,275	92,992	99,207	9,949	53,885
71 Common Plant - Communication Equip	118.97	3,743,253	266,849	14,666	183,544	10,210	325,108	68,357	72,925	7,313	39,610
72 Total Additions to Utility Plant		34,086,158	2,741,648	134,963	1,660,662	84,281	2,568,008	561,628	618,422	58,283	266,877
73 TOTAL UTILITY PLANT		453,471,346	35,557,644	1,695,909	22,201,415	1,062,954	32,589,657	7,480,426	7,142,133	1,287,438	5,189,372
II. DEPRECIATION RESERVE											
74 Steam	108.1	9,404,306	546,000	33,828	397,621	28,634	1,144,884	221,861	185,319	6,420	0
75 Nuclear	108.2	0	0	0	0	0	0	0	0	0	0
76 Other Production	108.3	7,333,252	425,758	26,378	310,055	22,328	892,753	173,002	144,507	5,006	0
77 Transmission	108.5	35,790,183	1,590,493	105,684	2,159,397	93,181	2,561,084	693,421	378,158	42,072	1,893,193
78 Distribution	108.8	91,589,027	9,084,336	375,118	4,346,305	183,745	5,057,019	1,207,138	1,474,624	120,271	0
79 General	108.7	5,285,387	275,440	17,653	221,233	13,778	458,486	91,976	97,558	10,325	55,920
80 Accum Deprec-Transport Equip	108.9	3,483,601	181,432	11,626	145,734	9,077	301,949	60,578	64,274	6,800	36,866
81 Subtotal-DEPRECIATION RESERVE		152,885,756	12,103,459	570,287	7,580,346	350,744	10,416,175	2,447,977	2,344,439	190,893	1,985,979
82 Common Plant	119.7	7,049,041	541,899	27,696	352,061	18,104	555,689	121,762	128,286	12,329	4
83 TOTAL RESERVE FOR DEPRECIATION	108	159,934,797	12,645,358	597,983	7,932,407	368,848	10,971,864	2,569,739	2,472,725	203,222	1,985,982
III. OTHER RATE BASE ITEMS											
84 Investment in NRUCFC		10,464,912	241,841	17,564	250,010	11,941	396,871	100,394	71,913	22,534	85,499
85 Cash Working Capital	131	8,571,425	460,069	24,883	331,265	18,539	756,315	172,174	83,097	19,102	28,610
86 Customer Advances for Construction	252-0	-320,475	-31,219	-1,297	-15,006	-641	-17,746	-4,207	-5,141	-1,436	0
87 Other Deferred Credits	253	2,676,233	292,982	8,845	109,791	1,864	2,573	13,317	15,677	111,964	0
88 Total - OTHER RATE BASE ITEMS	131-283	21,392,095	963,674	49,996	676,061	31,703	1,138,013	281,678	165,547	152,164	114,109
89 TOTAL RATE BASE		314,928,644	23,875,959	1,147,922	14,945,069	725,809	22,755,806	5,192,365	4,814,955	1,236,380	3,317,498
I. OPERATING AND MAINTENANCE EXPENSES											

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc
A. PRODUCTION EXPENSES												
90 Oper. Supervision and Engineering	500	0	0	0	0	0	0	0	0	0	0	0
91 GENERATION EXP - ELEC	505	0	0	0	0	0	0	0	0	0	0	0
92 Subtotal - Steam Production	500-505	0	0	0	0	0	0	0	0	0	0	0
93 Supervision and Engineering	546	174,096	32,204	1,598	170	10,029	160	15,190	13,034	489	1,045	3,369
94 Fuel	547	2,265,915	387,866	20,899	2,126	126,355	2,013	181,848	170,209	6,448	13,666	43,718
95 Generation Expense	548	138,154	28,513	1,013	132	7,522	119	13,711	8,289	312	662	2,210
96 Misc. Generation Expenses	549	451,755	93,235	3,313	431	24,595	390	44,833	27,104	1,021	2,165	7,225
97 Gas Turbine Lease	550	0	0	0	0	0	0	0	0	0	0	0
98 Supervision and Engineering	551	135,381	25,043	1,243	132	7,799	124	11,812	10,135	381	813	2,620
99 Maintenance of Structures	552	4,975	1,027	36	5	271	4	494	298	11	24	80
100 Maintenance of Generation Plant	553	760,779	157,012	5,579	726	41,419	657	75,502	45,644	1,720	3,645	12,168
101 Maintenance of Misc. Plant	554.0	114,316	23,634	840	109	6,235	99	11,365	6,871	259	549	1,832
102 Subtotal - Other Production	546-554	4,045,571	748,534	34,521	3,832	224,224	3,567	354,754	281,584	10,643	22,568	73,221
103 Purchased Power Expenses	555	76,112,170	13,637,610	664,247	71,969	4,198,224	66,741	5,997,232	5,622,870	121,846	441,917	1,462,137
	0.057554	78,378,085										
104 Load Dispatch	556	847,195	145,018	7,814	795	47,243	753	67,990	63,639	2,411	5,109	16,346
105 Unbilled Purchased Power	558.0	0	0	0	0	0	0	0	0	0	0	0
106 Subtotal	556-558	847,195	145,018	7,814	795	47,243	753	67,990	63,639	2,411	5,109	16,346
107 TOTAL PRODUCTION EXPENSE	500-558	81,004,936	14,531,161	706,582	76,596	4,469,690	71,061	6,419,976	5,968,093	134,900	469,595	1,551,703
B. TRANSMISSION EXPENSE												
108 Supervision and Engineering	560	233,114	34,945	1,915	248	11,544	184	16,931	14,396	931	905	3,373
109 Load Dispatching	561	0	0	0	0	0	0	0	0	0	0	0
110 Station Expenses	562	64,257	9,633	528	68	3,182	51	4,667	3,968	257	250	930
111 Overhead Line Expenses	563	214,751	32,192	1,764	228	10,635	169	15,598	13,262	858	834	3,108
112 Underground Lines Expenses	564	201	30	2	0	10	0	15	12	1	1	3
113 Transmission by Others	565	0	0	0	0	0	0	0	0	0	0	0
114 Miscellaneous Expenses	566	184,283	27,625	1,514	196	9,126	145	13,385	11,380	736	716	2,667
115 Rents	567	186,984	28,030	1,536	199	9,260	148	13,581	11,547	747	726	2,706
116 Supervision and Engineering	568	391	59	3	0	19	0	28	24	2	2	6
117 Maintenance of Structures	569	32,137	4,818	264	34	1,591	25	2,334	1,985	128	125	465
118 Maintenance of Station Equipment	570	465,207	69,737	3,821	495	23,037	367	33,788	28,728	1,858	1,806	6,732
119 Maintenance of Overhead Poles & Lines	571.0	411,489	61,685	3,380	438	20,377	325	29,887	25,411	1,643	1,598	5,955
120 Maintenance of Underground Lines	572	0	0	0	0	0	0	0	0	0	0	0
121 Misc Maintenance - Credits	573.0	22,833	3,423	188	24	1,131	18	1,658	1,410	91	89	330
122 TOTAL TRANSMISSION EXPENSES	560-573	1,815,648	272,176	14,914	1,931	89,912	1,433	131,872	112,122	7,250	7,050	26,274
C. DISTRIBUTION EXPENSE												
123 Operation Supervision & Engineering	580	231,136	67,405	3,387	3,119	21,007	217	14,084	11,157	368	779	63
124 Load Dispatching	581	36,259	6,207	334	34	2,022	32	2,910	2,724	103	219	700
125 Station Expenses	582	160,867	36,447	2,260	161	9,613	153	13,237	11,252	350	742	0
126 Overhead Line Expenses	583	178,520	67,085	2,909	5,214	20,044	158	7,050	4,751	180	381	9
127 Underground Line Expenses	584	375,141	123,759	5,854	7,700	36,060	340	19,763	14,992	514	1,087	8
128 Street Light and Signal Systems	585	139,252	0	0	0	0	0	0	0	0	0	0
129 Meter Expenses	586	212,210	19,551	744	1,929	75,932	492	10,765	1,077	271	563	283
130 Customer Installation Expenses	587	56,026	42,078	1,600	0	0	0	0	0	0	0	0
131 Misc. Distribution Expense	588	1,175,518	398,269	18,340	26,745	116,986	1,044	56,680	41,871	1,468	3,103	36
132 Rents	589	24,471	8,291	382	557	2,435	22	1,180	872	31	65	1
133 Maint Supervision & Engineering	590	137,138	39,993	2,009	1,851	12,464	129	8,357	6,620	218	462	37
134 Maint of Structures	591	481,290	109,045	6,761	482	28,761	457	39,604	33,663	1,048	2,220	0
135 Maintenance of Station Equipment	592	2,362,739	535,322	33,191	2,368	141,191	2,244	194,421	165,258	5,143	10,899	0
136 Maintenance of Overhead Lines	593	0	0	0	0	0	0	0	0	0	0	0
137 Maintenance of Underground Lines	594	93,426	30,821	1,458	1,918	8,981	85	4,922	3,734	128	271	2
138 Maintenance of Line Transformers	595	26,952	9,508	430	670	2,808	24	1,241	896	32	68	1
139 Maintenance of Street Lights	596	84,760	0	0	0	0	0	0	0	0	0	0
140 Maintenance of Meters	597	172,027	15,849	603	1,564	61,554	399	8,725	873	220	456	229
141 Maintenance of Misc. Plant	598	4,368	1,480	68	99	435	4	211	156	5	12	0
142 Misc. Distribution - Credits	599.0	0	0	0	0	0	0	0	0	0	0	0
143 Subtotal - DISTRIBUTION EXPENSES	580-599	5,952,098	1,511,109	80,330	54,414	540,292	5,801	383,147	299,894	10,080	21,325	1,368
144 Total - OPER. AND MAINT. EXPENSE	500-599	88,772,682	16,314,447	801,825	132,941	5,099,895	78,294	6,934,995	6,380,109	152,230	497,969	1,579,345

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System OFS Small	M System OFS Small - DR	M System OFS Large	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Wholesale
A. PRODUCTION EXPENSES												
90 Oper. Supervision and Engineering	500	0	0	0	0	0	0	0	0	0	0	0
91 GENERATION EXP - ELEC	505	0	0	0	0	0	0	0	0	0	0	0
92 Subtotal - Steam Production	500-505	0	0	0	0	0	0	0	0	0	0	0
93 Supervision and Engineering	546	174,096	3,027	5,095	26,161	3,711	286	5,640	186	770	1,081	2
94 Fuel	547	2,265,915	39,949	68,238	348,420	33,567	2,842	55,901	1,857	11,897	103,961	0
95 Generation Expense	548	138,154	1,720	2,937	15,021	5,991	402	7,913	258	42	4,130	0
96 Misc. Generation Expenses	549	451,755	5,623	9,605	49,119	19,591	1,316	25,874	845	137	13,505	0
97 Gas Turbine Lease	550	0	0	0	0	0	0	0	0	0	0	0
98 Supervision and Engineering	551	135,381	2,354	3,962	20,343	2,886	223	4,385	145	599	840	2
99 Maintenance of Structures	552	4,975	62	106	541	216	14	285	9	2	149	0
100 Maintenance of Generation Plant	553	760,779	9,470	16,175	82,719	32,993	2,216	43,573	1,423	231	22,744	0
101 Maintenance of Misc. Plant	554.0	114,516	1,425	2,435	12,451	4,966	333	6,559	214	35	3,423	0
102 Subtotal - Other Production	546-554	4,045,571	63,629	108,551	554,776	103,921	7,633	150,129	4,939	13,711	149,833	4
103 Purchased Power Expenses	555	76,112,170	1,893,782	1,499,595	10,931,069	1,691,747	121,375	2,535,646	86,714	323,550	3,178,783	0
0.067654		78,378,085										
104 Load Dispatch	556	847,195	14,936	25,513	130,269	12,550	1,063	20,901	694	4,448	38,869	0
105 Unbilled Purchased Power	558.0	0	0	0	0	0	0	0	0	0	0	0
106 Subtotal	556-558	847,195	14,936	25,513	130,269	12,550	1,063	20,901	694	4,448	38,869	0
107 TOTAL PRODUCTION EXPENSE	500-558	81,004,936	1,972,348	1,633,659	11,616,114	1,808,218	130,070	2,706,676	92,347	341,709	3,367,486	4
B. TRANSMISSION EXPENSE												
108 Supervision and Engineering	560	233,114	2,837	4,845	23,034	4,418	348	5,645	206	498	7,075	36,850
109 Load Dispatching	561	0	0	0	0	0	0	0	0	0	0	0
110 Station Expenses	562	64,257	782	1,336	6,349	1,218	96	1,556	57	137	1,950	10,158
111 Overhead Line Expenses	563	214,751	2,613	4,464	21,220	4,070	321	5,200	190	459	6,518	33,947
112 Underground Lines Expenses	564	201	2	4	20	4	0	5	0	0	6	32
113 Transmission by Others	565	0	0	0	0	0	0	0	0	0	0	0
114 Miscellaneous Expenses	566	184,283	2,242	3,830	18,209	3,492	275	4,462	163	394	5,593	29,131
115 Rents	567	186,984	2,275	3,887	18,476	3,543	279	4,528	166	400	5,675	29,558
116 Supervision and Engineering	568	391	5	8	39	7	1	9	0	1	12	62
117 Maintenance of Structures	569	32,137	391	668	3,176	609	48	778	28	69	975	5,080
118 Maintenance of Station Equipment	570	465,207	5,661	9,669	45,967	8,816	695	11,265	412	995	14,120	73,538
119 Maintenance of Overhead Poles & Lines	571.0	411,489	5,007	8,553	40,660	7,798	614	9,964	364	880	12,489	65,047
120 Maintenance of Underground Lines	572	0	0	0	0	0	0	0	0	0	0	0
121 Misc Maintenance - Credits	573.0	22,833	278	475	2,256	433	34	553	20	49	693	3,609
122 TOTAL TRANSMISSION EXPENSES	560-573	1,815,648	22,094	37,739	179,406	34,407	2,711	43,964	1,608	3,882	55,108	287,011
C. DISTRIBUTION EXPENSE												
123 Operation Supervision & Engineering	580	231,136	4,503	6,291	19,341	8,772	711	12,990	5,386	846	77	0
124 Load Dispatching	581	36,259	639	1,092	5,575	537	45	895	30	190	1,664	0
125 Station Expenses	582	160,867	1,907	3,257	16,657	7,167	523	11,263	394	808	0	0
126 Overhead Line Expense	583	178,520	2,974	3,913	9,547	4,509	387	6,454	1,911	265	0	0
127 Underground Line Expenses	584	375,141	5,696	8,031	25,852	11,707	939	17,479	3,063	893	0	0
128 Street Light and Signal Systems	585	139,252	0	0	0	0	0	0	139,252	0	0	0
129 Meter Expenses	586	10,340	13,276	12,879	8,116	892	9,501	656	0	406	0	0
130 Customer Installation Expense	587	56,026	0	0	0	0	0	0	0	0	0	0
131 Misc. Distribution Expenses	588	1,175,518	18,116	25,012	74,760	34,206	2,791	50,544	10,330	13,909	0	0
132 Rents	589	24,471	377	521	1,556	712	58	1,052	215	290	0	0
133 Maint Supervision & Engineering	590	137,138	2,672	3,733	11,476	5,204	422	7,708	3,196	502	45	0
134 Maint of Structures	591	481,290	5,705	9,745	49,836	21,441	1,564	33,697	1,180	2,419	0	0
135 Maintenance of Station Equipment	592	2,362,739	28,008	47,840	244,652	105,260	7,677	165,425	5,792	11,873	0	0
136 Maintenance of Overhead Lines	593	0	0	0	0	0	0	0	0	0	0	0
137 Maintenance of Underground Lines	594	93,426	1,419	2,000	6,438	2,916	234	4,353	763	222	0	0
138 Maintenance of Line Transformers	595	26,952	429	584	1,648	760	63	1,114	254	63	0	0
139 Maintenance of Street Lights	596	84,760	0	0	0	0	0	84,760	0	0	0	0
140 Maintenance of Meters	597	172,027	8,382	10,762	10,440	6,579	723	7,702	531	0	329	0
141 Maintenance of Misc. Plant	598	4,368	67	93	278	127	10	188	38	52	0	0
142 Misc. Distribution - Credits	599.0	0	0	0	0	0	0	0	0	0	0	0
143 Subtotal - DISTRIBUTION EXPENSES	580-599	5,952,098	91,235	136,148	490,937	218,013	17,037	330,364	257,752	32,332	2,521	1
144 Total - OPER. AND MAINT. EXPENSE	500-599	88,772,682	2,085,676	1,807,547	12,286,457	2,060,637	149,818	3,081,005	351,707	377,923	3,425,115	287,015

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Wholesale
A. PRODUCTION EXPENSES											
90 Oper. Supervision and Engineering	500	0	0	0	0	0	0	0	0	0	0
91 GENERATION EXP - ELEC	505	0	0	0	0	0	0	0	0	0	0
92 Subtotal - Steam Production	500-505	0	0	0	0	0	0	0	0	0	0
93 Supervision and Engineering	546	174,096	9,421	595	7,678	541	24,986	5,190	2,034	404	1
94 Fuel	547	2,265,915	113,575	7,225	96,409	6,747	325,891	69,005	19,049	6,235	0
95 Generation Expense	548	138,154	8,315	514	5,834	422	16,015	3,006	3,129	22	0
96 Misc. Generation Expenses	549	451,755	27,190	1,681	19,076	1,379	52,368	9,830	10,232	72	0
97 Gas Turbine Lease	550	0	0	0	0	0	0	0	0	0	0
98 Supervision and Engineering	551	135,381	7,326	463	5,970	421	19,429	4,036	1,581	314	1
99 Maintenance of Structures	552	4,975	299	19	210	15	577	108	113	1	0
100 Maintenance of Generation Plant	553	760,779	45,789	2,831	32,125	2,323	88,190	16,554	17,231	121	0
101 Maintenance of Misc. Plant	554.0	114,516	6,892	426	4,836	350	13,275	2,492	2,594	18	0
102 Subtotal - Other Production	546-554	4,045,571	218,808	13,754	172,138	12,197	540,730	110,222	55,962	7,186	2
103 Purchased Power Expenses	555	76,112,170	3,995,118	249,249	3,228,700	229,691	10,607,753	2,187,567	897,279	169,759	0
	0.057554	78,378,085									
104 Load Dispatch	556	847,195	42,464	2,701	36,046	2,522	121,846	25,800	7,122	2,331	0
105 Unbilled Purchased Power	558.0	0	0	0	0	0	0	0	0	0	0
106 Subtotal	556-558	847,195	42,464	2,701	36,046	2,522	121,846	25,800	7,122	2,331	0
107 TOTAL PRODUCTION EXPENSE	500-558	81,004,936	4,256,389	265,704	3,436,884	244,411	11,270,330	2,323,589	960,363	179,277	2
B. TRANSMISSION EXPENSE											
108 Supervision and Engineering	560	233,114	10,359	688	14,065	607	16,681	4,516	2,463	274	12,331
109 Load Dispatching	561	0	0	0	0	0	0	0	0	0	0
110 Station Expenses	562	64,237	2,856	190	3,877	167	4,598	1,245	679	76	3,399
111 Overhead Line Expenses	563	214,571	9,543	634	12,957	559	15,367	4,161	2,269	252	11,360
112 Underground Lines Expenses	564	201	9	1	12	1	14	4	2	0	11
113 Transmission by Others	565	0	0	0	0	0	0	0	0	0	0
114 Miscellaneous Expense	566	184,283	8,189	544	11,119	480	13,187	3,570	1,947	217	9,748
115 Rents	567	186,984	8,309	552	11,282	487	13,380	3,623	1,976	220	9,891
116 Supervision and Engineering	568	391	17	1	24	1	28	8	4	0	21
117 Maintenance of Structures	569	32,137	1,428	95	1,939	84	2,300	623	340	38	1,700
118 Maintenance of Station Equipment	570	465,207	20,673	1,374	28,068	1,211	33,289	9,013	4,915	547	24,608
119 Maintenance of Overhead Poles & Lines	571.0	411,489	18,286	1,215	24,827	1,071	29,445	7,972	4,348	484	21,767
120 Maintenance of Underground Lines	572	0	0	0	0	0	0	0	0	0	0
121 Misc Maintenance - Credits	573.0	22,833	1,015	67	1,378	59	1,634	442	241	27	1,208
122 TOTAL TRANSMISSION EXPENSES	560-573	1,815,648	80,686	5,361	109,547	4,727	129,925	35,177	19,184	2,134	96,042
C. DISTRIBUTION EXPENSE											
123 Operation Supervision & Engineering	580	231,136	15,443	806	8,965	523	16,956	3,390	4,150	400	0
124 Load Dispatching	581	36,259	1,817	116	1,543	108	5,215	1,104	305	100	0
125 Station Expenses	582	160,867	10,672	679	7,331	513	17,695	3,294	4,067	424	0
126 Overhead Line Expenses	583	178,520	19,229	725	8,560	303	7,322	2,015	2,450	173	0
127 Underground Line Expenses	584	375,141	35,635	1,543	17,716	810	23,362	5,298	6,484	556	0
128 Street Light and Signal Systems	585	139,252	0	0	0	0	0	0	0	0	0
129 Meter Expenses	586	212,210	5,569	2,304	26,205	480	2,502	3,436	4,043	0	0
130 Customer Installation Expenses	587	56,026	11,986	361	0	0	0	0	0	0	0
131 Misc. Distribution Expenses	588	1,175,518	114,511	4,756	55,042	2,350	65,092	15,431	18,856	5,268	0
132 Rents	589	24,471	2,384	99	1,146	49	1,355	321	393	110	0
133 Maint Supervision & Engineering	590	137,138	9,163	478	5,319	310	10,061	2,011	2,462	237	0
134 Maint of Structures	591	481,290	31,931	2,031	21,933	1,536	52,942	9,855	12,168	1,268	0
135 Maintenance of Station Equipment	592	2,362,739	156,753	9,971	107,673	7,539	259,903	48,378	59,734	6,223	0
136 Maintenance of Overhead Lines	593	0	0	0	0	0	0	0	0	0	0
137 Maintenance of Underground Lines	594	93,426	8,875	384	4,412	202	5,818	1,319	1,615	139	0
138 Maintenance of Line Transformers	595	26,952	2,731	110	1,282	52	1,390	342	418	33	0
139 Maintenance of Street Lights	596	84,760	0	0	0	0	0	0	0	0	0
140 Maintenance of Meters	597	172,027	4,515	1,867	21,243	389	2,028	2,786	3,277	0	0
141 Maintenance of Misc. Plant	598	4,368	425	18	205	9	242	57	70	20	0
142 Misc. Distribution - Credits	599.0	0	0	0	0	0	0	0	0	0	0
143 Subtotal - DISTRIBUTION EXPENSES	580-599	5,952,098	431,639	26,248	288,575	15,174	471,883	99,039	120,490	14,950	0
144 Total - OPER. AND MAINT. EXPENSE	500-599	88,772,682	4,768,714	297,313	3,835,006	264,312	11,872,138	2,457,805	1,100,037	196,361	96,045

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - IDR	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc
D. CUSTOMER ACCOUNTS AND SERVICE												
145 Supervision	901	116,389	52,633	2,006	5,152	16,265	98	1,859	1,580	45	91	55
146 Meter Reading Expenses	902	1,178,628	349,031	13,274	18,108	107,782	640	10,932	986	249	515	62
147 Customer Records & Collection Expense	903	1,140,849	515,914	19,667	50,502	159,427	962	18,223	15,489	444	893	539
148 Uncollectible Accounts	904	180,989	112,017	5,261	191	3,255	48	4,266	3,626	153	265	859
149 Misc Customer Accounts Expenses	905	1,408	637	24	62	197	1	22	19	1	1	1
150 Subtotal - Customer Accounts Expense	901-905	2,618,262	1,030,232	40,232	74,015	286,926	1,749	35,302	21,701	891	1,765	1,517
151 Supervision	907.0	42,649	19,729	750	1,947	6,092	36	618	56	14	29	4
152 Customer Assistance Exp Electric	908.0	510,646	190,286	7,302	18,396	58,830	363	15,196	12,917	370	770	536
153 Financing Programs	908.1f.11	0	0	0	0	0	0	0	0	0	0	0
154 Public Safety Programs	909.0	53,960	40,527	1,541	0	0	0	0	0	0	0	0
155 Customer Assistance Expenses	910	50,584	37,991	1,445	0	0	0	0	0	0	0	0
156 Information, Instructional Advertising	911	0	0	0	0	0	0	0	0	0	0	0
157 Misc Customer Serv & Inform Expen	912	108,987	54,890	2,088	5,416	16,950	101	0	0	0	0	0
158 Rents	913	0	0	0	0	0	0	0	0	0	0	0
159 Subtotal - Customer Service & Info.	907-913	766,827	343,424	13,126	25,760	81,873	500	15,814	12,972	384	799	540
160 Supervision	915	0	0	0	0	0	0	0	0	0	0	0
161 Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	0	0	0	0
162 Advertising Expenses	917	0	0	0	0	0	0	0	0	0	0	0
163 Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	0	0	0	0
164 Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	0	0	0	0
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	3,385,089	1,373,656	53,358	99,775	368,799	2,249	51,116	34,673	1,275	2,564	2,057
E. ADMINISTRATIVE AND GENERAL												
LABOR RELATED EXPENSES												
166 Administrative & General Salaries	920	1,911,821	538,766	24,995	29,486	189,964	1,736	99,032	77,555	3,114	5,690	6,802
167 Office Supplies & Expenses	921	576,310	162,409	7,534	8,889	57,264	523	29,853	23,379	939	1,715	2,050
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	0	0	0	0	0	0	0	0	0	0
169 Outside Services Employed	923	164,402	46,330	2,149	2,536	16,335	149	8,516	6,669	268	489	585
170 Employee Pensions and Benefits	926	61,927	18,018	836	986	6,353	58	3,312	2,594	104	190	227
171 Subtotal - O & M Accounts 920-923,926	920-926	2,716,470	765,523	35,514	41,897	269,916	2,467	140,713	110,197	4,425	8,084	9,665
PLANT RELATED EXPENSES												
172 Property Insurance	924	306,844	83,011	3,829	4,235	24,530	265	19,202	14,343	619	1,035	1,954
173 Injuries and Damages	925	103,712	28,057	1,294	1,431	8,291	90	6,490	4,848	209	350	660
174 Maintenance of General Plant	935.0	1,342,867	376,840	17,496	20,555	132,940	1,216	69,510	54,470	2,186	3,994	4,778
175 Subtotal - O & M Accounts 924-925	924,925,935	1,753,423	487,908	22,619	26,221	165,761	1,571	95,202	73,661	3,015	5,379	7,392
OTHER A&G EXPENSES												
176 Franchise Requirements	927	0	0	0	0	0	0	0	0	0	0	0
177 Regulatory Commission Expenses	928	373,630	107,878	5,173	2,831	32,798	439	36,243	31,949	857	2,456	6,966
178 Duplicate Charges-Credit	929	-290,560	-81,853	-3,796	-4,446	-28,440	-264	-15,435	-12,041	-486	-882	-1,132
179 General Advertising Expenses	930.1	66,954	18,861	875	1,025	6,553	61	3,557	2,775	112	203	261
180 DONATIONS	426-10	0	0	0	0	0	0	0	0	0	0	0
181 Miscellaneous General Expenses	930.2	393,528	113,341	5,439	2,981	34,470	462	38,038	33,569	900	2,581	7,315
182 Board of Directors	930.3/4/6	0	0	0	0	0	0	0	0	0	0	0
183 General Plant Rent	931.0	18,907	5,326	247	289	1,851	17	1,004	783	32	57	74
184 Subtotal	927-935	562,459	163,555	7,937	2,680	47,232	715	63,407	57,035	1,414	4,415	13,483
185 TOTAL A&G EXPENSES	920-932	5,032,352	1,416,986	66,071	70,798	482,909	4,752	299,323	240,892	8,855	17,878	30,540
186 TOTAL OPERATING EXPENSES		97,190,123	19,105,088	921,254	303,514	5,951,602	85,296	7,285,434	6,655,674	162,360	518,411	1,611,941

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System OFS Small	M System OFS Small - DR	M System OFS Large	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Wholesale
D. CUSTOMER ACCOUNTS AND SERVICE												
145 Supervision	901	116,389	2,239	2,652	3,084	1,631	178	1,923	1,753	22	83	0
146 Meter Reading Expenses	902	1,178,628	92,604	108,898	115,334	66,573	7,314	77,934	6,154	0	90	0
147 Customer Records & Collection Expense	903	1,140,849	21,949	25,991	30,230	15,983	1,744	18,846	17,178	217	817	0
148 Uncollectible Accounts	904	180,989	900	1,403	6,671	1,037	92	1,475	95	415	1,316	0
149 Misc Customer Accounts Expenses	905	1,408	27	32	37	20	2	23	21	0	1	0
150 Subtotal - Customer Accounts Expense	901-905	2,618,262	117,719	138,977	155,356	85,243	9,330	100,201	25,201	654	2,308	0
151 Supervision	907.0	42,649	830	976	1,033	596	66	698	662	0	5	0
152 Customer Assistance Exp Electric	908.0	510,646	18,252	21,688	25,878	13,173	1,438	15,596	14,239	125	1,204	0
153 Financing Programs	908.1/1.1	0	0	0	0	0	0	0	0	0	0	0
154 Public Safety Programs	909.0	53,960	0	0	0	0	0	0	0	0	0	0
155 Customer Assistance Expenses	910	50,584	0	0	0	0	0	0	0	0	0	0
156 Information, Instructional Advertising	911	0	0	0	0	0	0	0	0	0	0	0
157 Misc Customer Serv & Inform Expen	912	108,987	0	0	0	0	0	0	5,592	0	0	0
158 Rents	913	0	0	0	0	0	0	0	0	0	0	0
159 Subtotal - Customer Service & Info.	907-913	766,827	19,082	22,663	26,911	13,769	1,504	16,294	14,901	5,717	1,209	0
160 Supervision	915	0	0	0	0	0	0	0	0	0	0	0
161 Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	0	0	0	0
162 Advertising Expenses	917	0	0	0	0	0	0	0	0	0	0	0
163 Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	0	0	0	0
164 Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	0	0	0	0
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	3,385,089	136,801	161,640	182,267	99,013	10,834	116,495	40,101	6,372	3,517	0
E. ADMINISTRATIVE AND GENERAL												
LABOR RELATED EXPENSES												
168 Administrative & General Salaries	920	1,911,821	48,754	64,987	159,978	61,050	5,456	84,791	47,277	6,314	14,558	30,653
167 Office Supplies & Expenses	921	576,310	14,697	19,590	48,225	18,403	1,645	25,560	14,251	1,903	4,389	9,240
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	0	0	0	0	0	0	0	0	0	0
169 Outside Services Employed	923	164,402	4,192	5,588	13,757	5,250	469	7,291	4,065	543	1,252	2,636
170 Employee Pensions and Benefits	926	63,937	1,630	2,173	5,350	2,042	182	2,836	1,581	211	487	1,025
171 Subtotal - O & M Accounts 920-923,926	920-926	2,716,470	69,274	92,338	227,310	86,745	7,753	120,479	67,175	8,971	20,686	43,554
PLANT RELATED EXPENSES												
172 Property Insurance	924	306,844	4,518	6,477	25,072	8,752	680	12,400	1,745	2,268	3,955	10,755
173 Injuries and Damages	925	103,712	1,527	2,189	8,474	2,958	230	4,191	590	767	1,337	3,635
174 Maintenance of General Plant	935.0	1,342,867	34,178	45,568	112,285	42,833	3,827	59,501	31,827	4,435	10,226	21,531
175 Subtotal - O & M Accounts 924-925	924,925,935	1,753,423	40,223	54,235	145,831	54,543	4,737	76,092	34,162	7,470	15,518	35,921
OTHER A&G EXPENSES												
176 Franchise Requirements	927	0	0	0	0	0	0	0	0	0	0	0
177 Regulatory Commission Expenses	928	373,630	10,891	10,665	60,757	12,661	955	18,659	2,347	2,645	2,068	4,056
178 Duplicate Charges-Credit	929	-290,560	-7,151	-9,567	-24,445	-9,207	-814	-12,813	-6,718	-1,075	-2,308	-5,166
179 General Advertising Expenses	930.1	66,954	1,648	2,204	5,633	2,122	188	2,953	1,548	248	532	1,190
180 DONATIONS	426-10	0	0	0	0	0	0	0	0	0	0	0
181 Miscellaneous General Expenses	930.2	393,528	11,454	11,204	63,844	13,276	1,002	19,575	2,469	2,785	2,137	4,276
182 Board of Directors	930.3/4/6	0	0	0	0	0	0	0	0	0	0	0
183 General Plant Rent	931.0	18,907	465	623	1,591	599	53	834	437	70	150	336
184 Subtotal	927-935	562,459	17,306	15,130	107,380	19,450	1,383	29,207	83	4,672	2,579	4,693
185 TOTAL A&G EXPENSES	920-932	5,032,352	126,803	161,703	480,521	160,738	13,873	225,778	101,420	21,114	38,783	84,168
186 TOTAL OPERATING EXPENSES		97,190,123	2,349,281	2,130,890	12,949,244	2,320,388	174,525	3,423,278	493,228	405,409	3,467,414	371,183

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Wholesale
D. CUSTOMER ACCOUNTS AND SERVICE											
145 Supervision	901	116,389	14,976	454	5,659	100	317	722	805	7	0
146 Meter Reading Expenses	902	1,178,628	99,425	2,995	37,198	625	553	28,189	33,164	0	0
147 Customer Records & Collection Expense	903	1,140,849	146,791	4,448	55,469	977	3,105	7,078	7,892	73	0
148 Uncollectible Accounts	904	180,989	28,152	1,427	1,982	121	4,403	1,034	382	141	0
149 Misc Customer Accounts Expenses	905	1,428	181	5	68	1	4	9	10	0	0
150 Subtotal - Customer Accounts Expense	901-905	2,618,262	289,524	9,330	100,377	1,823	8,382	37,032	42,253	222	0
151 Supervision	907.0	42,649	5,620	169	2,103	35	31	253	297	0	0
152 Customer Assistance Exp Electric	908.0	510,646	54,237	1,674	20,860	404	4,104	6,155	6,586	66	0
153 Financing Programs	908.1/1.11	0	0	0	0	0	0	0	0	0	0
154 Public Safety Programs	909.0	53,960	11,544	348	0	0	0	0	0	0	0
155 Customer Assistance Expenses	910	50,584	10,822	326	0	0	0	0	0	0	0
156 Information, Instructional Advertising	911	0	0	0	0	0	0	0	0	0	0
157 Misc Customer Serv & Inform Expen	912	108,987	15,636	471	5,850	98	0	0	0	1,895	0
158 Rents	913	0	0	0	0	0	0	0	0	0	0
159 Subtotal - Customer Service & Info.	907-913	766,827	97,860	2,988	28,812	538	4,136	6,407	6,884	1,961	0
160 Supervision	915	0	0	0	0	0	0	0	0	0	0
161 Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	0	0	0
162 Advertising Expenses	917	0	0	0	0	0	0	0	0	0	0
163 Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	0	0	0
164 Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	0	0	0
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	3,385,089	387,384	12,318	129,189	2,361	12,517	43,440	49,137	2,182	0
E. ADMINISTRATIVE AND GENERAL											
LABOR RELATED EXPENSES											
166 Administrative & General Salaries	920	1,911,821	126,025	6,811	83,432	3,732	114,212	32,293	31,074	3,025	10,257
167 Office Supplies & Expenses	921	576,310	37,990	2,053	25,150	1,125	34,429	9,735	9,367	912	3,092
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	0	0	0	0	0	0	0	0	0
169 Outside Services Employed	923	164,402	10,837	586	7,174	321	9,821	2,777	2,672	260	882
170 Employee Pensions and Benefits	928	63,937	4,215	228	2,790	125	3,820	1,080	1,039	101	343
171 Subtotal - O & M Accounts 920-923,926	920-928	2,716,470	179,067	9,678	118,546	5,302	162,282	45,885	44,152	4,298	14,575
PLANT RELATED EXPENSES											
172 Property Insurance	924	306,844	24,010	1,142	15,029	716	21,965	5,062	4,773	899	3,602
173 Injuries and Damages	925	103,712	8,115	386	5,080	242	7,424	1,711	1,613	304	1,217
174 Maintenance of General Plant	935.0	1,342,867	91,209	4,865	59,610	2,638	80,245	22,805	21,970	2,125	7,205
175 Subtotal - O & M Accounts 924-925	924,925,935	1,753,423	123,334	6,393	79,718	3,596	109,635	29,578	28,356	3,328	12,024
OTHER A&G EXPENSES											
176 Franchise Requirements	927	0	0	0	0	0	0	0	0	0	0
177 Regulatory Commission Expenses	928	373,630	4,131	296	4,155	205	6,935	1,709	1,226	360	1,320
178 Duplicate Charges-Credit	929	-290,560	-19,246	-1,028	-12,672	-569	-17,300	-4,813	-4,677	-489	-1,729
179 General Advertising Expenses	930.1	66,954	4,435	237	2,920	131	3,986	1,109	1,078	113	398
180 DONATIONS	426-10	0	0	0	0	0	0	0	0	0	0
181 Miscellaneous General Expenses	930.2	393,528	5,624	307	4,319	212	7,147	1,771	1,261	379	1,393
182 Board of Directors	930.3/4/6	0	0	0	0	0	0	0	0	0	0
183 General Plant Rent	931.0	18,907	1,252	67	825	37	1,126	313	304	32	113
184 Subtotal	927-935	562,459	-3,804	-121	-453	17	1,894	89	-808	394	1,494
185 TOTAL A&G EXPENSES	920-932	5,032,352	298,597	15,950	197,812	8,916	273,811	75,551	71,700	8,020	28,093
186 TOTAL OPERATING EXPENSES		97,190,123	5,454,696	325,581	4,162,007	275,588	12,158,466	2,576,796	1,220,874	206,563	124,137

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc
II. DEPRECIATION EXPENSE												
187 Westar Acq Cost & Other Amort	405 & 406	45,068	12,199	563	623	3,605	39	2,818	2,105	91	152	287
188 Steam Production Plant	403.2	67,430	13,412	517	64	3,683	58	6,427	4,277	141	340	1,132
189 Other Production Plant	403.3	1,908,337	379,587	14,622	1,817	104,231	1,654	181,902	121,042	3,996	9,622	32,032
190 Transmission Plant	403.5	1,411,295	211,561	11,592	1,501	69,888	1,114	102,504	87,152	5,636	5,480	20,422
191 Distribution Plant	403.6	8,326,436	2,823,125	129,933	189,850	829,377	7,397	400,844	295,938	10,384	21,945	255
192 General Plant	403.6	221,132	57,887	3,089	2,026	16,574	206	15,724	12,926	507	871	704
193 Common Plant	403.7	1,599,463	424,238	21,898	17,615	122,869	1,445	105,786	85,847	3,481	5,834	5,344
194 TOTAL DEPRECIATION EXPENSES	403	13,579,161	3,922,009	182,214	213,496	1,150,227	11,913	816,005	609,288	24,236	44,244	60,177
III. TAXES												
A. GENERAL TAXES												
195 F.I.C.A. Taxes	408.3	853,897	239,624	11,125	13,070	84,533	774	44,200	34,636	1,390	2,540	3,038
196 Federal Unemployment Tax	408.16	10,298	2,890	134	158	1,019	9	533	418	17	31	37
197 State Unemployment Tax	408.4	33,045	9,273	431	506	3,271	30	1,710	1,340	54	98	118
198 Payroll Taxes Allocated	408.5	-897,240	-251,787	-11,690	-13,734	-88,824	-813	-46,443	-36,394	-1,461	-2,669	-3,192
199 Real Estate Taxes	408.1	4,678,438	1,266,158	58,431	64,575	374,106	4,039	292,830	218,517	9,619	15,784	29,725
200 Subtotal - General Taxes		4,678,438	1,266,158	58,431	64,575	374,106	4,039	292,830	218,517	9,619	15,784	29,725
B. DONATIONS AND CTC INCOME												
201 Donations	408.x	66,206	15,820	757	477	4,800	62	5,001	4,337	123	331	890
202 CTC Interest Income	408.x	-216,331	-51,692	-2,473	-1,559	-15,686	-203	-16,341	-14,173	-402	-1,082	-2,909
203 Blank	408.x	0	0	0	0	0	0	0	0	0	0	0
204 Blank	408.x	0	0	0	0	0	0	0	0	0	0	0
205 Subtotal - Donations and Other		-150,126	-35,872	-1,716	-1,082	-10,885	-141	-11,340	-9,836	-279	-751	-2,019
C. FEDERAL INCOME TAXES												
206 Federal Income Taxes - Current		0	0	0	0	0	0	0	0	0	0	0
207 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0
208 ITC Adjustment - Net		0	0	0	0	0	0	0	0	0	0	0
209 Subtotal - Federal Income Taxes	408-411	0	0	0	0	0	0	0	0	0	0	0
210 TOTAL TAXES	408-411	4,528,313	1,230,286	56,715	63,492	363,221	3,899	281,490	208,681	9,340	15,033	27,706
211 TOTAL EXPENSES		115,297,596	24,257,383	1,160,182	580,502	7,465,051	101,108	8,382,929	7,473,643	195,936	577,688	1,699,824
212 Residential Sales	0.0	35,429,640	27,049,603	1,246,939	0	0	0	0	0	0	0	0
213 Small Commercial & Industrial	0.0	36,547,778	0	0	494,422	8,986,025	133,851	12,226,172	5,396,942	171,193	710,526	2,336,866
214 Large Commercial & Industrial	0.0	17,014,303	0	0	0	0	0	0	4,571,034	0	0	0
215 Oil Field	0.0	27,598,551	0	0	0	0	0	0	0	0	0	0
216 Special Contract	0.0	3,755,466	0	0	0	0	0	0	0	0	0	0
217 blank	0.0	0	0	0	0	0	0	0	0	0	0	0
218 blank	0.0	0	0	0	0	0	0	0	0	0	0	0
219 Irrigation Sales	0.0	9,094,377	0	0	0	0	0	0	0	0	0	0
220 Lighting	0.0	1,429,730	0	0	0	0	0	0	0	0	0	0
221 Wholesale	0.0	0	0	0	0	0	0	0	0	0	0	0
222 Unreconciled Wholesale	0.0	0	0	0	0	0	0	0	0	0	0	0
223 Interdepartmental	0.0	28,868	0	0	391	7,098	106	9,657	4,263	135	561	1,846
224 Forfeited Discount Revenue	0.0	146,313	33,769	1,640	855	10,139	139	11,669	10,138	279	769	2,107
225 Miscellaneous Service Revenue	0.0	301,141	139,306	5,298	13,746	43,018	255	4,363	394	99	206	25
226 Other Utility Revenues	0.0	23,446	3,535	194	25	1,162	19	1,704	1,449	94	91	339
227 Transmission Service Sales	0.0	547,200	0	0	0	0	0	0	0	0	0	0
228 XMSN Service Loss Comp Demand	0.0	4,157	0	0	0	0	0	0	0	0	0	0
229 XMSN Service Loss Comp Energy	0.0	1,643	0	0	0	0	0	0	0	0	0	0
230 XMSN Service Ancillary Sales	0.0	-42,341	0	0	0	0	0	0	0	0	0	0
231 Transmission Service - RTO	0.0	1,388,602	0	0	0	0	0	0	0	0	0	0
232 Rent From Utility Property	0.0	132,992	117,652	4,486	9,800	43,286	265	5,486	2,272	132	272	116
233 Sub-Total Operating Revenues		133,601,866	27,343,865	1,258,556	519,239	9,090,728	134,634	12,259,051	9,986,491	171,932	712,425	2,341,300
234 Gains/Losses from Disp. of Utility Plant		131,695,584	0	0	0	0	0	0	0	0	0	0
235 Allowance for Funds During Construction		0	0	0	0	0	0	0	0	0	0	0
236 Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0	0

MIDWEST ENERGY, INC
 ELECTRIC DEPARTMENT
 TEST YEAR ENDED AUGUST 31, 2010
 ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System OFS Small	M System OFS Small - DR	M System OFS Large	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Wholesale
II. DEPRECIATION EXPENSE												
187 Westar Acq Cost & Other Amort	405 & 406	45,068	664	951	3,680	1,285	100	1,820	257	333	581	1,580
188 Steam Production Plant	403.2	67,430	1,052	1,412	7,944	2,541	172	3,428	112	88	2,221	14
189 Other Production Plant	403.3	1,908,337	29,773	39,953	224,815	71,910	4,879	97,014	3,184	2,478	62,860	405
190 Transmission Plant	403.5	1,411,295	17,174	29,334	139,451	26,744	2,107	34,173	1,250	3,017	42,835	223,092
191 Distribution Plant	403.6	8,326,436	128,386	177,188	528,799	241,997	19,750	357,511	73,290	98,632	0	0
192 General Plant	403.6	221,132	3,053	4,798	20,483	7,777	593	11,748	1,013	820	1,362	6,992
193 Common Plant	403.7	1,599,463	22,124	34,007	138,340	52,091	4,021	77,891	8,083	5,316	10,977	53,398
194 TOTAL DEPRECIATION EXPENSES	403	13,579,161	202,226	287,643	1,063,512	404,345	31,623	583,585	87,189	110,684	120,836	285,480
III. TAXES												
A. GENERAL TAXES												
195 F.I.C.A. Taxes	408.3	853,897	21,733	28,976	71,399	27,237	2,434	37,835	20,238	2,820	6,502	13,691
196 Federal Unemployment Tax	408.18	10,298	262	349	861	328	29	456	244	34	78	165
197 State Unemployment Tax	406.4	33,045	841	1,121	2,763	1,054	94	1,464	783	109	232	530
198 Payroll Taxes Allocated	408.5	-897,240	-22,836	-30,446	-75,023	-28,619	-2,557	-39,756	-21,266	-2,963	-6,832	-14,386
199 Real Estate Taxes	408.1	4,678,438	67,616	100,060	382,375	133,408	10,386	189,012	26,600	34,592	59,819	163,942
200 Subtotal - General Taxes		4,678,438	67,616	100,060	382,375	133,408	10,386	189,012	26,600	34,592	59,819	163,942
B. DONATIONS AND CTC INCOME												
201 Donations	408.x	66,206	1,481	1,532	8,187	1,843	140	2,702	381	392	1,900	719
202 CTC Interest Income	408.x	-216,331	-4,841	-5,006	-26,752	-6,023	-459	-8,828	-1,243	-1,281	-6,207	-2,351
203 Blank	408.x	0	0	0	0	0	0	0	0	0	0	0
204 Blank	406.x	0	0	0	0	0	0	0	0	0	0	0
205 Subtotal - Donations and Other		-150,126	-3,359	-3,474	-18,565	-4,180	-318	-6,126	-863	-889	-4,307	-1,631
C. FEDERAL INCOME TAXES												
206 Federal Income Taxes - Current		0	0	0	0	0	0	0	0	0	0	0
207 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0
208 ITC Adjustment - Net		0	0	0	0	0	0	0	0	0	0	0
209 Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0	0	0	0
210 TOTAL TAXES	408-411	4,528,313	64,257	96,587	363,810	129,228	10,068	182,886	25,738	33,703	55,511	162,311
211 TOTAL EXPENSES		115,297,596	2,615,763	2,515,119	14,376,566	2,853,961	216,216	4,189,749	606,155	549,796	1,643,761	818,974
212 Residential Sales	0.0	35,429,640	0	0	0	0	0	0	0	0	0	0
213 Small Commercial & Industrial	0.0	36,547,778	0	0	0	0	0	0	0	0	0	0
214 Large Commercial & Industrial	0.0	17,014,403	0	0	0	0	0	0	0	0	0	0
215 Oil Field	0.0	27,598,551	3,822,447	2,445,994	18,382,316	0	0	0	0	0	0	0
216 Special Contract	0.0	3,755,466	0	0	0	0	0	0	0	0	3,755,466	0
217 blank	0.0	0	0	0	0	0	0	0	0	0	0	0
218 blank	0.0	0	0	0	0	0	0	0	0	0	0	0
219 Irrigation Sales	0.0	9,094,377	0	0	0	3,054,005	270,950	4,339,652	279,301	0	0	0
220 Lighting	0.0	1,429,730	0	0	0	0	0	0	0	1,057,700	0	0
221 Wholesale	0.0	0	0	0	0	0	0	0	0	0	0	0
222 Unreconciled Wholesale	0.0	0	0	0	0	0	0	0	0	0	0	0
223 Interdepartmental	0.0	28,868	0	0	0	0	0	0	0	0	0	0
224 Forfeited Discount Revenue	0.0	146,313	3,233	3,209	18,863	4,045	303	5,979	567	600	4,422	1,590
225 Miscellaneous Service Revenue	0.0	301,141	5,858	6,889	7,296	4,212	463	4,930	4,672	0	36	0
226 Other Utility Revenues	0.0	23,446	286	488	2,318	444	35	568	21	50	712	3,707
227 Transmission Service Sales	0.0	547,200	0	0	0	0	0	0	0	0	0	409,856
228 XMSN Service Lose Comp Demand	0.0	4,157	0	0	0	0	0	0	0	0	0	3,114
229 XMSN Service Loss Comp Energy	0.0	1,643	0	0	0	0	0	0	0	0	0	1,231
230 XMSN Service Ancillary Sales	0.0	-42,341	0	0	0	0	0	0	0	0	0	-31,714
231 Transmission Service - RTO	0.0	1,388,602	0	0	0	0	0	0	0	0	0	1,040,072
232 Rent From Utility Property	0.0	322,293	11,643	13,867	14,957	8,490	931	9,967	12,337	14,101	193	0
233 Sub-Total Operating Revenues		133,601,866	3,843,467	2,470,446	18,425,751	3,071,196	272,682	4,261,096	296,897	1,072,451	3,760,828	1,427,856
234 Gains/Losses from Disp. of Utility Plant		131,695,584	0	0	0	0	0	0	0	0	0	0
235 Allowance for Funds During Construction		0	0	0	0	0	0	0	0	0	0	0
236 Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0	0

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Wholesale
II. DEPRECIATION EXPENSE											
187 Westar Acq Cost & Other Amort	405 & 406	45,068	3,528	168	2,207	105	3,223	743	701	132	529
188 Steam Production Plant	403.2	67,430	3,915	243	2,850	205	8,207	1,590	1,330	46	8
189 Other Production Plant	403.3	1,908,337	110,812	6,866	80,667	5,809	232,252	44,989	37,646	1,300	219
190 Transmission Plant	403.5	1,411,295	62,717	4,167	85,150	3,674	100,990	27,343	14,912	1,659	74,653
191 Distribution Plant	403.8	8,326,436	811,688	33,683	389,895	16,625	460,044	109,166	133,386	37,347	0
192 General Plant	403.6	221,132	11,524	739	9,256	576	19,182	3,848	4,082	432	2,340
193 Common Plant	403.7	1,599,463	122,960	6,284	79,884	4,108	126,089	27,628	29,109	2,797	1
194 TOTAL DEPRECIATION EXPENSES	403	13,579,161	1,127,144	52,149	649,910	31,103	949,986	215,308	221,165	43,713	77,750
III. TAXES											
A. GENERAL TAXES											
195 F.I.C.A. Taxes	408.3	853,897	57,998	3,094	37,904	1,678	51,026	14,501	13,970	1,351	4,581
196 Federal Unemployment Tax	408.18	10,298	699	37	457	20	615	175	168	16	55
197 State Unemployment Tax	408.4	33,045	2,244	120	1,467	65	1,975	561	541	52	177
198 Payroll Taxes Allocated	408.5	-897,240	-60,941	-3,251	-39,828	-1,763	-53,616	-15,237	-14,679	-1,420	-4,814
199 Real Estate Taxes	408.1	4,678,438	366,137	17,423	229,124	10,912	334,720	77,123	72,803	13,711	54,892
200 Subtotal - General Taxes		4,678,438	366,137	17,423	229,124	10,912	334,720	77,123	72,803	13,711	54,892
B. DONATIONS AND CTC INCOME											
201 Donations	408.x	66,206	2,973	175	2,319	147	6,326	1,359	649	147	234
202 CTC Interest Income	408.x	-216,331	-9,714	-572	-7,577	-480	-20,672	-4,442	-2,120	-479	-765
203 Blank	408.x	0	0	0	0	0	0	0	0	0	0
204 Blank	408.x	0	0	0	0	0	0	0	0	0	0
205 Subtotal - Donations and Other		-150,126	-6,741	-397	-5,258	-333	-14,345	-3,082	-1,471	-332	-531
C. FEDERAL INCOME TAXES											
206 Federal Income Taxes - Current		0	0	0	0	0	0	0	0	0	0
207 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0
208 ITC Adjustment - Net		0	0	0	0	0	0	0	0	0	0
209 Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0	0	0
210 TOTAL TAXES	408-411	4,528,313	359,395	17,026	223,866	10,579	320,375	74,041	71,332	13,379	54,361
211 TOTAL EXPENSES		115,297,596	6,941,235	394,756	5,035,783	317,270	13,428,827	2,866,145	1,513,370	263,655	256,248
212 Residential Sales	0.0	35,429,640	6,790,663	342,435	0	0	0	0	0	0	0
213 Small Commercial & Industrial	0.0	36,547,778	0	0	5,725,258	366,522	0	0	0	0	0
214 Large Commercial & Industrial	0.0	17,014,303	0	0	0	0	12,443,269	0	0	0	0
215 Oil Field	0.0	27,598,551	0	0	0	0	0	2,947,794	0	0	0
216 Special Contract	0.0	3,755,466	0	0	0	0	0	0	0	0	0
217 blank	0.0	0	0	0	0	0	0	0	0	0	0
218 blank	0.0	0	0	0	0	0	0	0	0	0	0
219 Irrigation Sales	0.0	9,094,377	0	0	0	0	0	0	1,150,468	0	0
220 Lighting	0.0	1,429,730	0	0	0	0	0	0	0	372,030	0
221 Wholesale	0.0	0	0	0	0	0	0	0	0	0	0
222 Unreconciled Wholesale	0.0	0	0	0	0	0	0	0	0	0	0
223 Interdepartmental	0.0	28,868	0	0	4,522	290	0	0	0	0	0
224 Forfeited Discount Revenue	0.0	146,313	6,188	377	5,127	341	14,710	3,099	1,401	237	518
225 Miscellaneous Service Revenue	0.0	301,141	39,683	1,195	14,846	249	221	1,783	2,098	0	0
226 Other Utility Revenues	0.0	23,446	1,047	69	1,415	61	1,679	454	248	28	1,206
227 Transmission Service Sales	0.0	547,200	0	0	0	0	0	0	0	0	137,344
228 XMSN Service Loss Comp Demand	0.0	4,157	0	0	0	0	0	0	0	0	1,043
229 XMSN Service Loss Comp Energy	0.0	1,643	0	0	0	0	0	0	0	0	412
230 XMSN Service Ancillary Sales	0.0	-42,341	0	0	0	0	0	0	0	0	-10,627
231 Transmission Service - RTD	0.0	1,388,602	0	0	0	0	0	0	0	0	348,530
232 Rent From Utility Property	0.0	312,993	33,059	1,272	14,788	261	934	3,592	4,152	4,683	0
233 Sub-Total Operating Revenues		133,601,866	6,870,639	345,349	5,765,956	367,724	12,460,812	2,956,723	1,158,367	376,978	478,426
234 Gains/Losses from Disp. of Utility Plant		0	0	0	0	0	0	0	0	0	0
235 Allowance for Funds During Construction		0	0	0	0	0	0	0	0	0	0
236 Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc
237 V. NET INCOME		18,304,270	3,086,482	98,374	-61,263	1,625,677	33,526	3,876,122	2,512,848	-24,004	134,737	641,476
238 Rate of Return		5.81%	3.64%	2.51%	-1.46%	6.50%	12.27%	19.29%	16.73%	-1.81%	12.34%	31.06%
FIT Subreport												
239 Income before Federal income Tax		18,304,270	3,086,482	98,374	-61,263	1,625,677	33,526	3,876,122	2,512,848	-24,004	134,737	641,476
240 Statutory Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
241 FIT computed at Statutory rate		0	0	0	0	0	0	0	0	0	0	0
242 Adjustments to arrive at Current FIT		0	0	0	0	0	0	0	0	0	0	0
243 Current FIT		0	0	0	0	0	0	0	0	0	0	0
244 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0
245 ITC Adjustment, net		0	0	0	0	0	0	0	0	0	0	0
246		0	0	0	0	0	0	0	0	0	0	0
247 FIT- Book tax expense		0	0	0	0	0	0	0	0	0	0	0
Working Capital Subreport												
248 Work Cap - Plant		2,400,619	649,440	29,959	33,135	191,915	2,072	150,229	112,215	4,846	8,097	15,284
249 Work Cap - Labor		40,890	10,016	545	307	2,852	37	2,886	2,388	93	160	130
250 Work Cap - O&M		2,249,378	706,792	33,770	28,478	224,274	2,442	174,618	138,450	5,405	10,125	17,631
251 Work Cap - Fuel		3,880,538	664,247	35,791	3,640	216,392	3,448	311,427	291,495	11,043	23,403	74,870
252 Total Work Cap		8,571,425	2,030,495	100,066	65,560	635,434	7,998	639,160	544,548	21,388	41,785	107,916
253 TOTAL WORKING CAPITAL												
Purchased Power Subreport												
DEMAND												
254 Base load		19,414,471	3,285,532	174,014	18,323	1,075,103	17,101	1,560,288	1,496,965	27,451	117,254	387,223
255 Intermediate		3,288,919	678,779	24,119	3,140	179,058	2,840	326,402	197,322	7,436	15,759	52,602
256 Peaking		11,251,521	2,505,924	87,685	10,594	604,219	9,584	726,465	683,559	25,761	54,593	182,223
257		0	0	0	0	0	0	0	0	0	0	0
258		0	0	0	0	0	0	0	0	0	0	0
259		0	0	0	0	0	0	0	0	0	0	0
260		0	0	0	0	0	0	0	0	0	0	0
261		0	0	0	0	0	0	0	0	0	0	0
262		0	0	0	0	0	0	0	0	0	0	0
263		0	0	0	0	0	0	0	0	0	0	0
264		0	0	0	0	0	0	0	0	0	0	0
265 Total Demand		33,954,911	6,470,235	285,818	32,057	1,858,381	29,526	2,613,154	2,377,847	60,648	187,607	622,048
Energy												
266 Base Load		24,791,000	4,195,408	222,204	23,397	1,372,836	21,837	1,992,384	1,911,526	35,053	149,726	494,458
267 Intermediate		11,609,029	1,964,609	104,053	10,956	642,866	10,226	932,986	895,122	16,415	70,113	231,543
268 Peaking		4,551,978	770,336	40,800	4,296	252,072	4,010	365,830	350,983	6,436	27,492	90,790
269		0	0	0	0	0	0	0	0	0	0	0
270		0	0	0	0	0	0	0	0	0	0	0
271		0	0	0	0	0	0	0	0	0	0	0
272		0	0	0	0	0	0	0	0	0	0	0
273 Total Energy		40,952,008	6,930,353	367,057	38,649	2,267,775	36,073	3,291,200	3,157,631	57,904	247,331	816,791
Transmission												
274 Network		652,669	128,352	6,158	684	39,027	619	50,295	47,325	1,783	3,780	12,616
275 Grandfathered		246,780	48,531	2,328	259	14,756	234	19,017	17,894	674	1,429	4,770
276 Ancillary Services		305,802	60,138	2,885	321	18,286	290	23,565	22,174	836	1,771	5,911
277		0	0	0	0	0	0	0	0	0	0	0
278 Total Transmission		1,205,251	237,022	11,372	1,264	72,069	1,143	92,878	87,392	3,293	6,980	23,297
279 Total Purchased Power		76,112,170	13,637,610	664,247	71,969	4,198,224	66,741	5,997,232	5,622,870	121,846	441,917	1,462,137
		21,565,117										
SUMMARY REPORT												
OPERATING REVENUES												
280 Utility Sales Revenues	440-448	130,869,845	27,049,603	1,246,939	494,422	8,986,025	133,851	12,226,172	9,967,977	171,193	710,526	2,336,866
281 Wholesale Revenues	447	0	0	0	0	0	0	0	0	0	0	0
282 Interdepartmental Revenues	448	28,868	0	0	391	7,098	106	9,657	4,263	135	561	1,846
283 Other Operating Revenues	450-458	1,314,552	294,262	11,618	24,426	97,605	678	23,222	14,251	604	1,337	2,588
284 Rent From Utility Property	454.0	1,388,602	0	0	0	0	0	0	0	0	0	0
285 TOTAL REVENUES		133,601,866	27,343,865	1,258,556	519,239	9,090,728	134,634	12,259,051	9,986,491	171,932	712,425	2,341,300

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System OFS Small	M System OFS Small - DR	M System OFS Large	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Wholesale
237 V. NET INCOME		18,304,270	1,227,705	-44,673	4,049,185	217,235	56,466	171,347	-309,257	522,655	117,067	608,883
238 Rate of Return		5.81%	26.11%	-0.66%	15.33%	2.37%	7.96%	1.32%	-16.75%	15.81%	2.81%	6.26%
FIT Subreport												
239 Income before Federal Income Tax		18,304,270	1,227,705	-44,673	4,049,185	217,235	56,466	171,347	-309,257	522,655	117,067	608,883
240 Statutory Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
241 FIT computed at Statutory rate		0	0	0	0	0	0	0	0	0	0	0
242 Adjustments to arrive at Current FIT		0	0	0	0	0	0	0	0	0	0	0
243 Current FIT		0	0	0	0	0	0	0	0	0	0	0
244 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0
245 ITC Adjustment, net		0	0	0	0	0	0	0	0	0	0	0
246		0	0	0	0	0	0	0	0	0	0	0
247 FIT- Book tax expense		0	0	0	0	0	0	0	0	0	0	0
Working Capital Subreport												
248 Work Cap - Plant		2,400,619	35,344	50,677	196,151	68,469	5,322	97,015	13,652	17,746	30,942	84,142
249 Work Cap - Labor		40,890	536	853	3,751	1,417	107	2,148	164	152	252	1,293
250 Work Cap - O&M		2,249,378	55,957	79,871	261,933	86,924	7,187	123,939	50,108	10,501	9,250	45,566
251 Work Cap - Fuel		3,880,538	68,416	116,862	596,694	57,485	4,868	95,734	3,181	20,374	178,040	0
252 Total Work Cap		8,571,425	160,253	248,263	1,058,529	214,295	17,484	318,836	67,105	48,773	218,484	131,001
253 TOTAL WORKING CAPITAL												
Purchased Power Subreport												
DEMAND												
254 Base load		19,414,471	548,987	379,675	2,990,793	291,880	22,113	488,689	16,699	101,790	888,183	0
255 Intermediate		3,288,919	40,938	69,926	357,603	142,631	9,578	188,371	6,152	998	98,323	0
256 Peaking		11,251,521	125,991	215,206	1,100,566	615,960	41,363	813,488	27,446	3,446	274,472	0
257		0	0	0	0	0	0	0	0	0	0	0
258		0	0	0	0	0	0	0	0	0	0	0
259		0	0	0	0	0	0	0	0	0	0	0
260		0	0	0	0	0	0	0	0	0	0	0
261		0	0	0	0	0	0	0	0	0	0	0
262		0	0	0	0	0	0	0	0	0	0	0
263		0	0	0	0	0	0	0	0	0	0	0
264		0	0	0	0	0	0	0	0	0	0	0
265 Total Demand		33,954,911	715,916	664,806	4,448,961	1,050,470	73,053	1,490,548	50,298	106,234	1,260,978	0
Energy												
266 Base Load		24,791,000	701,020	484,820	3,819,045	372,711	28,236	624,024	21,324	129,980	1,134,151	0
267 Intermediate		11,609,029	328,271	227,029	1,788,367	174,532	13,222	292,215	9,986	60,866	531,096	0
268 Peaking		4,551,978	128,717	89,020	701,231	68,435	5,185	114,580	3,915	23,866	208,246	0
269		0	0	0	0	0	0	0	0	0	0	0
270		0	0	0	0	0	0	0	0	0	0	0
271		0	0	0	0	0	0	0	0	0	0	0
272		0	0	0	0	0	0	0	0	0	0	0
273 Total Energy		40,952,008	1,158,008	800,869	6,308,643	615,678	46,643	1,030,819	35,225	214,712	1,873,493	0
Transmission												
274 Network		652,669	10,754	18,368	93,935	13,862	909	7,733	645	1,410	23,996	0
275 Grandfathered		246,780	4,066	6,945	35,518	5,241	344	2,924	244	533	9,073	0
276 Ancillary Services		305,802	5,038	8,606	44,012	6,495	426	3,623	302	661	11,243	0
277		0	0	0	0	0	0	0	0	0	0	0
278 Total Transmission		1,205,251	19,858	33,920	173,465	25,598	1,678	14,280	1,191	2,604	44,312	0
279 Total Purchased Power		76,112,170 21,565,117	1,893,782	1,499,595	10,931,069	1,691,747	121,375	2,535,646	86,714	323,550	3,178,783	0
SUMMARY REPORT												
OPERATING REVENUES												
280 Utility Sales Revenues	440-446	130,869,845	3,822,447	2,445,994	18,382,316	3,054,005	270,950	4,339,652	279,301	1,057,700	3,755,466	0
281 Wholesale Revenues	447	0	0	0	0	0	0	0	0	0	0	0
282 Interdepartmental Revenues	448	28,868	0	0	0	0	0	0	0	0	0	0
293 Other Operating Revenues	450-456	1,314,552	21,021	24,452	43,435	17,191	1,732	21,444	17,596	14,751	5,362	387,784
284 Rent From Utility Property	454.0	1,188,602	0	0	0	0	0	0	0	0	0	1,040,072
285 TOTAL REVENUES		133,601,866	3,843,467	2,470,446	18,425,751	3,071,196	272,682	4,361,096	296,897	1,072,451	3,760,828	1,427,856

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Wholesale
237 V. NET INCOME		18,304,270	-70,596	-49,408	730,173	50,454	-968,015	90,578	-355,004	113,322	222,177
238 Rate of Return		5.81%	-0.30%	-4.30%	4.89%	6.95%	-4.25%	1.74%	-7.34%	9.17%	6.70%
FIT Subreport											
239 Income before Federal Income Tax		18,304,270	-70,596	-49,408	730,173	50,454	-968,015	90,578	-355,004	113,322	222,177
240 Statutory Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
241 FIT computed at Statutory rate		0	0	0	0	0	0	0	0	0	0
242 Adjustments to arrive at Current FIT		0	0	0	0	0	0	0	0	0	0
243 Current FIT		0	0	0	0	0	0	0	0	0	0
244 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0
245 ITC Adjustment, net		0	0	0	0	0	0	0	0	0	0
246		0	0	0	0	0	0	0	0	0	0
247 FIT- Book tax expense		0	0	0	0	0	0	0	0	0	0
Working Capital Subreport											
248 Work Cap - Plant		2,400,619	187,843	8,935	117,578	5,602	171,848	39,604	37,343	7,036	28,177
249 Work Cap - Labor		40,890	2,916	160	2,006	112	3,554	747	797	80	433
250 Work Cap - O&M		2,249,378	74,806	3,415	46,574	1,271	22,801	13,646	12,335	1,309	0
251 Work Cap - Fuel		3,880,538	194,504	12,373	165,107	11,554	558,112	118,176	32,622	10,678	0
252 Total Work Cap		8,571,425	460,069	24,883	331,265	18,539	756,315	172,174	83,097	19,102	28,610
253 TOTAL WORKING CAPITAL											
Purchased Power Subreport											
DEMAND											
254 Baseload		19,414,471	963,947	60,319	825,021	58,442	2,809,882	598,529	156,859	53,407	0
255 Intermediate		3,288,919	197,949	12,239	138,879	10,043	381,253	71,565	74,490	523	0
258 Peaking		11,251,521	730,792	45,183	468,640	33,889	1,320,727	220,249	321,689	1,808	0
257		0	0	0	0	0	0	0	0	0	0
258		0	0	0	0	0	0	0	0	0	0
259		0	0	0	0	0	0	0	0	0	0
260		0	0	0	0	0	0	0	0	0	0
261		0	0	0	0	0	0	0	0	0	0
262		0	0	0	0	0	0	0	0	0	0
263		0	0	0	0	0	0	0	0	0	0
264		0	0	0	0	0	0	0	0	0	0
265 Total Demand		33,954,911	1,892,689	117,741	1,432,540	102,374	4,511,862	890,343	553,038	55,739	0
Energy											
266 Base Load		24,791,000	1,230,897	77,024	1,053,498	74,626	3,588,034	764,282	200,299	68,197	0
267 Intermediate		11,609,029	576,400	36,068	493,328	34,946	1,680,190	357,895	93,795	31,935	0
268 Peaking		4,551,978	226,010	14,143	193,437	13,702	658,814	140,333	36,778	12,522	0
269		0	0	0	0	0	0	0	0	0	0
270		0	0	0	0	0	0	0	0	0	0
271		0	0	0	0	0	0	0	0	0	0
272		0	0	0	0	0	0	0	0	0	0
273 Total Energy		40,952,008	2,033,307	127,235	1,740,263	123,274	5,927,038	1,262,510	330,872	112,655	0
Transmission											
274 Network		652,669	37,431	2,314	30,270	2,189	91,438	18,799	7,240	740	0
275 Grandfathered		246,780	14,153	875	11,443	828	34,573	7,108	2,737	280	0
276 Ancillary Services		305,802	17,538	1,084	14,183	1,026	42,842	8,808	3,392	347	0
277		0	0	0	0	0	0	0	0	0	0
278 Total Transmission		1,205,251	69,122	4,274	55,897	4,042	168,853	34,714	13,369	1,366	0
279 Total Purchased Power		76,112,170	3,995,118	249,249	3,228,700	229,691	10,607,753	2,187,567	897,279	169,759	0
		21,565,117									
SUMMARY REPORT											
OPERATING REVENUES											
280 Utility Sales Revenues	440-446	130,869,845	6,790,663	342,435	5,725,258	366,522	12,443,269	2,947,794	1,150,468	372,030	0
281 Wholesale Revenues	447	0	0	0	0	0	0	0	0	0	0
282 Interdepartmental Revenues	448	28,868	0	0	4,522	290	0	0	0	0	0
283 Other Operating Revenues	450-456	1,314,552	79,977	2,913	36,176	912	17,544	8,929	7,898	4,947	129,896
284 Rent From Utility Property	454.0	1,388,602	0	0	0	0	0	0	0	0	248,530
285 TOTAL REVENUES		133,601,866	6,870,639	345,349	5,765,956	367,724	12,460,812	2,956,723	1,158,367	376,978	478,426

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc
OPERATING EXPENSES												
286 Production	500-558	81,004,936	14,531,161	706,582	76,596	4,469,690	71,061	6,419,976	5,968,093	134,900	469,595	1,551,703
287 Transmission	560-573	1,815,648	272,176	14,914	1,931	89,912	1,433	131,872	112,122	7,250	7,050	26,274
288 Distribution	580-699	5,952,098	1,511,109	80,330	54,414	540,292	5,801	383,147	299,894	10,080	21,325	1,368
289 Customer Acctg & Service	901-919	3,385,089	1,373,656	53,358	99,775	368,799	2,249	51,116	34,673	1,275	2,564	2,057
290 Admin & General	920-932	5,032,252	1,416,986	66,021	70,798	482,909	4,752	299,323	240,892	8,855	17,878	30,540
291 Total Operating Expenses		97,190,123	19,105,088	921,254	303,514	5,951,602	85,296	7,285,434	6,655,674	162,360	518,411	1,611,941
DEPRECIATION EXPENSES												
292 DEPRECIATION EXPENSES	403	13,579,161	3,922,009	182,214	213,496	1,150,227	11,913	816,005	609,288	24,236	44,244	60,177
293 Other Taxes, Donations, CTC Int Inc	408	4,528,313	1,230,286	56,715	63,492	363,221	3,899	281,490	208,681	9,340	15,033	27,706
294		18,304,270	3,086,482	98,374	-61,263	1,625,677	33,526	3,876,122	2,512,848	-24,004	134,737	641,476
FEDERAL INCOME TAXES												
296 Federal Income Taxes - Current		0	0	0	0	0	0	0	0	0	0	0
297 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0
ITC Adjustment - Net		0	0	0	0	0	0	0	0	0	0	0
298 Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0	0	0	0
299 OPERATING INCOME		18,304,270	3,086,482	98,374	-61,263	1,625,677	33,526	3,876,122	2,512,848	-24,004	134,737	641,476
300												
301 Gains/Losses from Disap. of Utility Plant		0	0	0	0	0	0	0	0	0	0	0
Allowance for Funds During Construction		0	0	0	0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0	0
302												
303 NET INCOME		18,304,270	3,086,482	98,374	-61,263	1,625,677	33,526	3,876,122	2,512,848	-24,004	134,737	641,476
445,293,050												
304 RATE BASE		314,928,644	84,790,946	3,916,216	4,197,203	25,023,811	273,322	20,094,202	15,023,725	630,326	1,091,431	2,065,024
305 RETURN ON RATE BASE		5.8122%	3.64%	2.51%	-1.46%	6.50%	12.27%	19.29%	16.73%	-3.81%	12.34%	31.06%
Utilized Rate of Return		1.00	0.63	0.43	-0.25	1.12	2.11	3.32	2.88	-0.66	2.12	5.34
REVENUE REQUIREMENTS ANALYSIS												
USING TARGET RATE OF RETURN												
307 RATE OF RETURN by Function		6.8953%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%
308 RATE BASE		314,928,644	84,790,946	3,916,216	4,197,203	25,023,811	273,322	20,094,202	15,023,725	630,326	1,091,431	2,065,024
309												
310 OPERATING EXPENSES		97,190,123	19,105,088	921,254	303,514	5,951,602	85,296	7,285,434	6,655,674	162,360	518,411	1,611,941
311 DEPRECIATION EXPENSE		13,579,161	3,922,009	182,214	213,496	1,150,227	11,913	816,005	609,288	24,236	44,244	60,177
312 Other Taxes, Donations, CTC Int Inc		4,528,313	1,230,286	56,715	63,492	363,221	3,899	281,490	208,681	9,340	15,033	27,706
313 Other costs (benefits), net of taxes		0	0	0	0	0	0	0	0	0	0	0
314 Subtotal- Costs and Return to recover		115,297,596	24,257,383	1,160,182	580,502	7,465,051	101,108	8,382,929	7,473,643	195,936	577,688	1,699,824
315 Target Return on Rate Base- After taxes		21,715,275	5,846,590	270,035	289,410	1,725,467	18,846	1,385,555	1,035,931	43,463	75,257	142,390
316												
317 Actual Historic FIT		0	0	0	0	0	0	0	0	0	0	0
318 Incremental FIT Due to Target ROR		0	0	0	0	0	0	0	0	0	0	0
319 Targeted FIT		0	0	0	0	0	0	0	0	0	0	0
320 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0
321 ITC Adjustment, net		0	0	0	0	0	0	0	0	0	0	0
322 FIT to recover		0	0	0	0	0	0	0	0	0	0	0
323												
324 Subtotal- Rev Req before GRT		137,012,871	30,103,973	1,430,217	869,912	9,190,518	119,954	9,768,484	8,509,574	239,399	652,945	1,842,214
325 GRT needed		0	0	0	0	0	0	0	0	0	0	0
326 TOTAL REVENUE REQUIREMENT		137,012,871	30,103,973	1,430,217	869,912	9,190,518	119,954	9,768,484	8,509,574	239,399	652,945	1,842,214

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System OFS Small	M System OFS Small - DR	M System OFS Large	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Wholesale
OPERATING EXPENSES												
286 Production	500-558	81,004,936	1,972,348	1,633,659	11,616,114	1,808,218	130,070	2,706,676	92,347	341,709	3,367,486	4
287 Transmission	580-573	1,815,648	22,094	37,739	179,406	34,407	2,711	43,964	1,608	3,882	55,108	287,011
288 Distribution	580-599	5,952,098	91,235	136,148	490,937	218,013	17,037	330,364	257,752	32,332	2,521	1
289 Customer Acctg & Service	901-919	3,385,089	136,801	161,640	182,267	99,013	10,834	116,495	40,101	6,372	3,517	0
290 Admin & General	920-932	5,032,352	126,803	161,703	480,521	160,738	13,873	225,778	101,420	21,114	38,783	84,168
291 Total Operating Expense		97,190,123	2,349,281	2,130,890	12,949,244	2,320,388	174,525	3,423,278	493,228	405,409	3,467,414	371,183
292 DEPRECIATION EXPENSES	403	13,579,161	202,226	287,643	1,063,512	404,345	31,623	583,585	87,189	110,684	120,836	285,480
293 Other Taxes, Donations, CTC Int Inc	408	4,528,313	64,257	96,587	363,810	129,228	10,068	182,886	25,738	33,703	55,511	162,311
294		18,304,270	1,227,705	-44,673	4,049,185	217,235	56,466	171,347	-309,257	522,655	117,067	608,883
FEDERAL INCOME TAXES												
296 Federal Income Taxes - Current		0	0	0	0	0	0	0	0	0	0	0
297 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0
ITC Adjustment - Net		0	0	0	0	0	0	0	0	0	0	0
298 Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0	0	0	0
299 OPERATING INCOME		18,304,270	1,227,705	-44,673	4,049,185	217,235	56,466	171,347	-309,257	522,655	117,067	608,883
300												
301 Gains/Losses from Disp. of Utility Plant		0	0	0	0	0	0	0	0	0	0	0
Allowance for Funds During Construction		0	0	0	0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0	0
302												
303 NET INCOME		18,304,270	1,227,705	-44,673	4,049,185	217,235	56,466	171,347	-309,257	522,655	117,067	608,883
304 RATE BASE		445,293,050	314,928,644	4,701,793	6,746,187	26,416,758	9,159,727	709,582	13,018,491	1,846,823	3,305,954	4,165,128
305 RETURN ON RATE BASE		5.8122%	26.11%	-0.66%	15.33%	2.37%	7.96%	1.32%	-16.75%	15.81%	2.81%	6.26%
Unitized Rate of Return		1.00	4.49	-0.11	2.64	0.41	1.37	0.23	-2.88	2.72	0.48	1.08
REVENUE REQUIREMENTS ANALYSIS												
USING TARGET RATE OF RETURN												
307 RATE OF RETURN by Function		6.8953%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%
308 RATE BASE		314,928,644	4,701,793	6,746,187	26,416,758	9,159,727	709,582	13,018,491	1,846,823	3,305,954	4,165,128	9,720,229
309												
310 OPERATING EXPENSES		97,190,123	2,349,281	2,130,890	12,949,244	2,320,388	174,525	3,423,278	493,228	405,409	3,467,414	371,183
311 DEPRECIATION EXPENSE		13,579,161	202,226	287,643	1,063,512	404,345	31,623	583,585	87,189	110,684	120,836	285,480
312 Other Taxes, Donations, CTC Int Inc		4,528,313	64,257	96,587	363,810	129,228	10,068	182,886	25,738	33,703	55,511	162,311
313 Other costs (benefits), net of taxes		0	0	0	0	0	0	0	0	0	0	0
314 Subtotal- Costs and Return to recover		115,297,596	2,615,763	2,515,119	14,376,566	2,853,961	216,216	4,189,749	606,155	549,796	3,643,761	818,974
315 Target Return on Rate Base- After taxes		21,715,275	324,203	465,170	1,821,515	631,591	48,928	897,664	127,344	227,955	287,198	670,239
316												
317 Actual Historic FIT		0	0	0	0	0	0	0	0	0	0	0
318 Incremental FIT Due to Target ROR		0	0	0	0	0	0	0	0	0	0	0
319 Targeted FIT		0	0	0	0	0	0	0	0	0	0	0
320 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0
321 ITC Adjustment, net		0	0	0	0	0	0	0	0	0	0	0
322 FIT to recover		0	0	0	0	0	0	0	0	0	0	0
323												
324 Subtotal- Rev Req before GRT		137,012,871	2,939,966	2,980,289	16,198,081	3,485,552	265,144	5,087,413	733,499	777,751	3,930,959	1,489,212
325 GRT needed		0	0	0	0	0	0	0	0	0	0	0
326 TOTAL REVENUE REQUIREMENT		137,012,871	2,939,966	2,980,289	16,198,081	3,485,552	265,144	5,087,413	733,499	777,751	3,930,959	1,489,212

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Wholesale
OPERATING EXPENSES											
286 Production	500-558	81,004,936	4,256,389	265,704	3,436,884	244,411	11,270,330	2,323,589	960,363	179,277	2
287 Transmission	560-573	1,815,648	80,686	5,361	109,547	4,727	129,925	35,177	19,184	2,134	96,042
288 Distribution	580-590	5,952,098	431,639	26,248	288,575	15,174	471,883	99,039	120,490	14,950	0
289 Customer Acctg & Service	901-919	3,385,089	387,384	12,318	129,189	2,361	12,517	43,440	49,137	2,182	0
290 Admn & General	920-932	5,032,352	298,597	15,950	197,812	8,216	273,811	75,551	71,700	8,029	28,093
291 Total Operating Expense		97,190,123	5,454,696	325,581	4,162,007	275,588	12,158,466	2,576,796	1,220,874	206,563	124,137
DEPRECIATION EXPENSES											
292 DEPRECIATION EXPENSES	403	13,579,161	1,127,144	52,149	649,910	31,103	949,986	215,308	221,165	43,713	77,750
293 Other Taxes, Donations, CTC Int Inc	408	4,528,313	359,395	17,026	223,866	10,579	320,375	74,041	71,332	13,379	54,361
		18,304,270	-70,596	-49,408	730,173	50,454	-968,015	90,578	-355,004	113,322	222,177
FEDERAL INCOME TAXES											
296 Federal Income Taxes - Current		0	0	0	0	0	0	0	0	0	0
297 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0
ITC Adjustment - Net		0	0	0	0	0	0	0	0	0	0
Subtotal - Federal Income Taxes	408-411	0	0	0	0	0	0	0	0	0	0
OPERATING INCOME											
299 OPERATING INCOME		18,304,270	-70,596	-49,408	730,173	50,454	-968,015	90,578	-355,004	113,322	222,177
Gains/Losses from Disp. of Utility Plant											
301 Gains/Losses from Disp. of Utility Plant		0	0	0	0	0	0	0	0	0	0
Allowance for Funds During Construction		0	0	0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0
NET INCOME											
303 NET INCOME		18,304,270	-70,596	-49,408	730,173	50,454	-968,015	90,578	-355,004	113,322	222,177
		445,293,050									
RATE BASE											
304 RATE BASE		314,928,644	23,875,959	1,147,922	14,945,069	725,809	22,755,806	5,192,365	4,834,955	1,236,380	3,317,498
RETURN ON RATE BASE											
305 RETURN ON RATE BASE		5.8122%	-0.30%	-4.30%	4.89%	6.95%	-4.25%	1.74%	-7.34%	9.17%	6.70%
Utilized Rate of Return		1.00	-0.05	-0.74	0.84	1.20	-0.73	0.30	-1.26	1.58	1.15
REVENUE REQUIREMENTS ANALYSIS USING TARGET RATE OF RETURN											
307 RATE OF RETURN by Function		6.8953%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%
RATE BASE											
308 RATE BASE		314,928,644	23,875,959	1,147,922	14,945,069	725,809	22,755,806	5,192,365	4,834,955	1,236,380	3,317,498
OPERATING EXPENSES											
310 OPERATING EXPENSES		97,190,123	5,454,696	325,581	4,162,007	275,588	12,158,466	2,576,796	1,220,874	206,563	124,137
DEPRECIATION EXPENSE											
311 DEPRECIATION EXPENSE		13,579,161	1,127,144	52,149	649,910	31,103	949,986	215,308	221,165	43,713	77,750
312 Other Taxes, Donations, CTC Int Inc		4,528,313	359,395	17,026	223,866	10,579	320,375	74,041	71,332	13,379	54,361
313 Other costs (benefits), net of taxes		0	0	0	0	0	0	0	0	0	0
314 Subtotal- Costs and Return to recover		115,297,596	6,941,235	394,756	5,035,783	317,270	13,428,827	2,866,145	1,513,370	263,655	256,248
Target Return on Rate Base- After taxes											
315 Target Return on Rate Base- After taxes		21,715,275	1,646,319	79,153	1,030,507	50,047	1,569,081	358,029	333,385	85,252	228,751
Actual/ Historic FIT											
317 Actual/ Historic FIT		0	0	0	0	0	0	0	0	0	0
Incremental FIT Due to Target ROR											
318 Incremental FIT Due to Target ROR		0	0	0	0	0	0	0	0	0	0
Targeted FIT											
319 Targeted FIT		0	0	0	0	0	0	0	0	0	0
Provision for Deferred FIT											
320 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0
ITC Adjustment, net											
321 ITC Adjustment, net		0	0	0	0	0	0	0	0	0	0
FIT to recover											
322 FIT to recover		0	0	0	0	0	0	0	0	0	0
Subtotal- Rev Req before GRT											
324 Subtotal- Rev Req before GRT		137,012,871	8,587,554	473,909	6,066,290	367,317	14,997,908	3,224,174	1,846,755	348,907	485,000
GRT needed											
325 GRT needed		0	0	0	0	0	0	0	0	0	0
326 TOTAL REVENUE REQUIREMENT		137,012,871	8,587,554	473,909	6,066,290	367,317	14,997,908	3,224,174	1,846,755	348,907	485,000

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
REVENUE REQUIREMENT BY FUNCTION

	System Total (1)	M System Regular Res (2)	M System All Elec Res (3)	M System Annual Svc (4)	M System GS Small (5)	M System GS Small - DR (6)	M System GS Medium (7)	M System GS Large (8)	M System GS Large - TOD (9)	M System GS Large Heat (10)
1 Rate Base by Function										
2										
3 Production	0	0	0	0	0	0	0	0	0	0
4 External Transmission	0	0	0	0	0	0	0	0	0	0
5 Local Generation	68,757,065	13,614,251	536,829	65,707	3,778,241	59,982	6,511,961	4,435,549	148,543	352,925
6 MWE Transmission	61,441,932	9,202,600	504,276	65,290	3,039,560	48,433	4,458,192	3,790,452	245,125	238,325
7 Primary Distribution	151,030,048	49,965,283	2,375,474	3,061,329	14,533,896	138,357	8,143,225	6,204,630	211,899	448,072
8 Secondary Distribution	18,019,873	6,565,097	292,179	480,665	1,947,212	16,219	793,923	560,810	20,443	43,166
9 On Site	15,679,725	5,443,715	207,458	524,212	1,724,901	10,331	186,900	32,284	4,316	8,943
10 Total Rate Base	314,928,644	84,790,946	3,916,216	4,197,203	25,023,811	273,322	20,094,202	15,023,725	630,326	1,091,431
11										
12 Expenses by Function										
13 Production	76,553,415	13,767,448	671,711	72,459	4,225,253	67,174	6,046,499	5,668,394	122,936	445,525
14 External Transmission	1,212,312	239,089	11,470	1,271	72,424	1,149	93,336	87,820	3,310	7,014
15 Local Generation	7,142,302	1,369,909	58,783	6,783	393,126	6,248	647,886	478,273	17,355	38,226
16 MWE Transmission	5,171,613	783,794	42,887	5,520	256,597	4,088	376,311	319,952	20,684	20,120
17 Primary Distribution	17,370,003	5,339,317	266,733	275,103	1,523,118	16,002	1,046,063	825,644	27,368	57,900
18 Secondary Distribution	1,598,755	543,244	24,143	39,768	160,596	1,334	64,958	45,779	1,673	3,531
19 On Site	6,249,196	2,214,583	84,455	179,598	833,938	5,113	107,877	47,780	2,610	5,372
20 Total Expenses	115,297,596	24,257,383	1,160,182	580,502	7,465,051	101,108	8,382,929	7,473,643	195,936	577,688
21										
22 Revenue Requirement by Function										
23 Production	76,553,415	13,767,448	671,711	72,459	4,225,253	67,174	6,046,499	5,668,394	122,936	445,525
24 External Transmission	1,212,312	239,089	11,470	1,271	72,424	1,149	93,336	87,820	3,310	7,014
25 Local Generation	11,883,307	2,308,652	95,799	11,314	653,647	10,384	1,096,905	784,118	27,597	62,561
26 MWE Transmission	9,408,219	1,418,340	77,658	10,022	466,184	7,428	683,716	581,315	37,586	36,554
27 Primary Distribution	27,783,978	8,784,573	430,529	486,191	2,525,273	25,543	1,607,563	1,253,472	41,979	88,795
28 Secondary Distribution	2,841,279	995,927	44,290	72,911	294,862	2,452	119,701	84,448	3,083	6,508
29 On Site	7,330,360	2,589,944	98,760	215,744	952,875	5,825	120,764	50,006	2,908	5,989
30 Total Rev Req	137,012,871	30,103,973	1,430,217	869,912	9,190,518	119,954	9,768,484	8,509,574	239,399	652,945
31										
32 Rate of Return	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
REVENUE REQUIREMENT BY FUNCTION

	System Total (1)	M System Tran Lev Svc (11)	M System OFS Small (12)	M System OFS Small - DR (13)	M System OFS Large (14)	M System Irr - Frozen (15)	M System Irr - TD/T&T (16)	M System Irr - Incidental (17)	M System Lighting (18)	M System Special Cont (19)	M System Wholesale (20)
1 Rate Base by Function											
2											
3 Production	0	0	0	0	0	0	0	0	0	0	0
4 External Transmission	0	0	0	0	0	0	0	0	0	0	0
5 Local Generation	68,757,065	1,171,038	1,084,269	1,491,871	8,305,310	2,496,253	3,560,131	111,274	108,214	2,303,261	16,723
6 MWE Transmission	61,441,932	888,199	746,930	1,275,831	6,065,068	1,162,763	1,577,351	54,344	131,248	1,861,914	9,703,506
7 Primary Distribution	151,030,048	5,461	2,304,396	3,261,777	10,637,854	4,808,683	7,576,342	1,225,048	439,677	64	0
8 Secondary Distribution	18,019,873	-418	294,253	395,386	1,061,163	493,429	758,723	220,208	319	-601	0
9 On Site	15,679,725	744	271,946	321,323	347,364	198,600	255,527	235,950	2,626,496	490	0
10 Total Rate Base	314,928,644	2,065,024	4,701,793	6,746,187	26,416,758	9,159,727	13,728,073	1,846,823	3,305,954	4,165,128	9,720,229
11											
12 Expenses by Function											
13 Production	76,553,415	1,473,061	1,909,317	1,513,480	11,025,139	1,696,648	2,692,335	87,184	329,855	3,186,799	0
14 External Transmission	1,212,312	23,410	19,956	34,085	174,309	25,723	16,044	1,197	2,619	44,524	0
15 Local Generation	7,142,302	125,199	110,679	175,327	921,701	218,307	320,252	10,017	18,083	250,719	594
16 MWE Transmission	5,171,613	74,975	63,060	107,704	512,012	98,174	133,191	4,591	11,097	157,216	818,380
17 Primary Distribution	17,370,003	653	250,940	368,881	1,351,187	601,508	959,793	118,165	58,810	268	0
18 Secondary Distribution	1,598,755	18	24,248	32,543	86,907	40,405	62,081	129,685	33	27	0
19 On Site	6,249,196	2,508	237,562	283,098	305,312	173,196	222,269	255,315	129,299	4,208	0
20 Total Expenses	115,297,596	1,699,824	2,615,763	2,515,119	14,376,566	2,853,961	4,405,965	606,155	549,796	3,643,761	818,974
21											
22 Revenue Requirement by Function											
23 Production	76,553,415	1,473,061	1,909,317	1,513,480	11,025,139	1,696,648	2,692,335	87,184	329,855	3,186,799	0
24 External Transmission	1,212,312	23,410	19,956	34,085	174,309	25,723	16,044	1,197	2,619	44,524	0
25 Local Generation	11,883,307	205,946	185,443	278,196	1,494,377	390,431	565,734	17,689	25,545	409,535	1,747
26 MWE Transmission	9,408,219	136,219	114,563	195,676	930,216	178,350	241,954	8,338	20,146	285,600	1,487,466
27 Primary Distribution	27,783,978	1,029	409,835	593,791	2,084,698	933,081	1,482,205	202,636	89,127	272	0
28 Secondary Distribution	2,841,279	-11	44,538	59,806	160,078	74,429	114,397	144,869	55	-14	0
29 On Site	7,330,360	2,559	256,314	305,254	329,264	186,890	239,888	271,585	310,404	4,242	0
30 Total Rev Req	137,012,871	1,842,214	2,939,966	2,980,289	16,198,081	3,485,552	5,352,557	733,499	777,751	3,930,959	1,489,212
31											
32 Rate of Return	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%

MIDWEST ENERGY, INC.
 ELECTRIC DEPARTMENT
 TEST YEAR ENDED AUGUST 31, 2010
 REVENUE REQUIREMENT BY FUNCTION

	System Total (1)	W System Res - Reg (21)	W System Res - Demand (22)	W System GS Small (23)	W System Schools (24)	W System Large Power (25)	W System Oil Field (26)	W System Irrigation (27)	W System Lighting (28)	W System Wholesale (29)
1 Rate Base by Function										
2										
3 Production	0	0	0	0	0	0	0	0	0	0
4 External Transmission	0	0	0	0	0	0	0	0	0	0
5 Local Generation	68,757,065	3,849,601	244,114	2,889,281	207,686	8,409,845	1,639,998	1,299,728	55,411	9,068
6 MWE Transmission	61,441,932	2,728,007	181,262	3,703,546	159,801	4,391,761	1,189,215	648,337	72,166	3,308,430
7 Primary Distribution	151,030,048	13,936,288	602,671	6,921,749	315,851	9,100,358	2,066,078	2,528,833	216,756	0
8 Secondary Distribution	18,019,873	1,814,167	71,334	834,549	32,227	833,332	212,893	259,418	19,777	0
9 On Site	15,679,725	1,547,896	48,540	595,945	10,245	20,510	84,181	98,639	872,271	0
10 Total Rate Base	314,928,644	23,875,959	1,147,922	14,945,069	725,809	22,755,806	5,192,365	4,834,955	1,236,380	3,317,498
11										
12 Expenses by Function										
13 Production	76,553,415	3,997,524	249,328	3,221,464	229,040	10,602,420	2,187,597	893,239	171,588	0
14 External Transmission	1,212,312	69,684	4,306	56,168	4,062	169,656	34,881	13,433	1,374	0
15 Local Generation	7,142,302	398,404	24,948	302,659	21,583	918,016	183,509	115,925	9,469	322
16 MWE Transmission	5,171,613	232,006	15,386	312,497	13,487	370,762	100,375	54,726	6,095	255,927
17 Primary Distribution	17,370,003	1,474,021	70,238	789,927	41,358	1,278,059	268,691	329,743	30,514	0
18 Secondary Distribution	1,598,755	148,579	5,903	68,631	2,700	70,765	17,818	21,705	1,681	0
19 On Site	6,249,196	621,016	24,648	284,437	5,041	19,150	73,274	84,601	42,935	0
20 Total Expenses	115,297,596	6,941,235	394,756	5,035,783	317,270	13,428,827	2,866,145	1,513,370	263,655	256,248
21										
22 Revenue Requirement by Function										
23 Production	76,553,415	3,997,524	249,328	3,221,464	229,040	10,602,420	2,187,597	893,239	171,588	0
24 External Transmission	1,212,312	69,684	4,306	56,168	4,062	169,656	34,881	13,433	1,374	0
25 Local Generation	11,883,307	663,846	41,781	501,883	35,904	1,497,900	296,592	205,545	13,289	947
26 MWE Transmission	9,408,219	420,110	27,884	567,867	24,506	673,587	182,375	99,430	11,072	484,053
27 Primary Distribution	27,783,978	2,434,970	111,794	1,267,203	63,137	1,905,556	411,154	504,113	45,460	0
28 Secondary Distribution	2,841,279	273,672	10,822	126,176	4,922	128,225	32,498	39,593	3,045	0
29 On Site	7,330,360	727,748	27,995	325,529	5,747	20,564	79,078	91,402	103,081	0
30 Total Rev Req	137,012,871	8,587,554	473,909	6,066,290	367,317	14,997,908	3,224,174	1,846,755	348,907	485,000
31										
32 Rate of Return	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%	6.90%

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010

	System Total (1)	M System Regular Res (2)	M System All Elec Res (3)	M System Annual Svc (4)	M System GS Small (5)	M System GS Small - DR (6)	M System GS Medium (7)	M System GS Large (8)	M System GS Large - TOD (9)	M System GS Large Heat (10)	M System Tran Lev Svc (11)
Unit Cost Information											
Production Supply											
1 Demand (\$/kw-month)						6.1036	5.7593	6.1654	2.1968	7.5791	7.4736
2 Demand (\$/kwh)		0.0284	0.0237	0.0252	0.0248	0.0248	0.0241	0.0228	0.0317	0.0230	0.0231
3 Energy (\$/kwh)		0.0313	0.0313	0.0312	0.0312	0.0312	0.0312	0.0312	0.0321	0.0312	0.0312
4 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5											
6 External Transmission											
7 Demand (\$/kw-month)						0.2357	0.2042	0.2260	0.1190	0.2812	0.2792
8 Demand (\$/kwh)		0.0010	0.0009	0.0010	0.0010	0.0010	0.0009	0.0008	0.0017	0.0009	0.0009
9 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11											
12 Local Generation											
13 Demand (\$/kw-month)						1.3241	1.6207	1.1539	0.6074	1.4359	1.4254
14 Demand (\$/kwh)		0.0067	0.0045	0.0056	0.0054	0.0054	0.0068	0.0043	0.0088	0.0044	0.0044
15 Energy (\$/kwh)		0.0033	0.0033	0.0032	0.0033	0.0033	0.0033	0.0032	0.0056	0.0033	0.0032
16 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
17											
18 MWE Transmission											
19 Demand (\$/kw-month)						1.5240	1.4956	1.4960	1.3509	1.4657	1.6244
20 Demand (\$/kwh)		0.0062	0.0064	0.0078	0.0062	0.0062	0.0062	0.0055	0.0195	0.0044	0.0050
21 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23											
24 Primary Distribution											
25 Demand (\$/kw-month)						3.4472	3.1845	3.1845	1.3843	3.2725	0.0014
26 Demand (\$/kwh)		0.0175	0.0204	0.0138	0.0140	0.0140	0.0133	0.0118	0.0200	0.0099	0.0000
27 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
28 Customer (\$/month)		17.7547	17.7801	17.6963	17.7216	17.7665	18.0608	21.1465	18.1370	18.1352	19.0686
29											
30 Secondary Distribution											
31 Demand (\$/kw-month)						0.2283	0.2109	0.2109	0.0917	0.2167	0.0001
32 Demand (\$/kwh)		0.0012	0.0014	0.0009	0.0009	0.0009	0.0009	0.0008	0.0013	0.0007	0.0000
33 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
34 Customer (\$/month)		2.7198	2.7241	2.7100	2.7143	2.7219	2.7721	3.2979	2.7850	2.7847	-0.3874
35											
36 Onsite											
37 Demand (\$/kw-month)						-	-	-	-	-	-
38 Demand (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
39 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
40 Customer (\$/month)		9.6548	9.6805	8.1502	11.5029	11.8400	14.3733	65.9711	15.2233	15.1231	53.3129
41											
42 TOTAL SERVICE											
43 Demand (\$/kw-month)						12.8628	12.4752	12.4367	5.7500	14.2512	10.8040
44 Demand (\$/kwh)		0.0609	0.0573	0.0542	0.0523	0.0523	0.0521	0.0460	0.0831	0.0432	0.0334
45 Energy (\$/kwh)		0.0346	0.0347	0.0345	0.0345	0.0345	0.0344	0.0344	0.0377	0.0344	0.0343
46 Customer (\$/month)		30.1293	30.1846	28.5564	31.9387	32.3284	35.2062	90.4155	36.1453	36.0431	71.9941
47											
48 Billing Determinants											
49 Demand (kw-month) - Total	2,680,791	0	0	0	0	4,874	457,156	388,583	27,823	24,939	83,857
50 Demand Block 1 (Winter)						4,874	457,156	388,583	27,823	18,348	83,857
51 Demand Block 2 (or Summer)										6,591	
52 Demand Block 3											
53 Energy (kwh-year) - Ann Tot	1,361,824,416	230,463,038	12,206,180	1,285,249	75,412,930	1,199,564	109,446,076	105,004,352	1,925,555	8,224,774	27,161,696
54 Energy Block 1		183,679,041	8,202,553	1,285,249	59,802,453	1,199,564	75,014,340	59,862,981	1,712,974	4,852,617	27,161,696
55 Energy Block 2		26,964,175	3,356,700		4,524,776		28,357,478	18,318,072	184,276	2,906,635	
56 Energy Block 3		19,819,821	646,928		11,085,701		6,074,257	26,823,299	2,888	465,522	
54 Energy Block 4									25,417		
55 Customer Meters	579,897	268,255	10,202	26,471	82,838	492	8,402	758	191	396	48

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED DECEMBER 31, 2001

System Total (1)	M System OFS Small (12)	M System OFS Small - DR (13)	M System OFS Large (14)	M System Irr - Frozen (15)	M System Irr - TDT&T (16)	M System Irr - Incidental (17)	M System Lighting (18)	M System Special Cont (19)	M System Wholesale (20)
Unit Cost Information									
Production Supply									
1 Demand (\$/kw-month)		7.6542	12.2884	5.0605				7.6740	-
2 Demand (\$/kwh)	0.0187	0.0252	0.0214	0.0517	0.0440	0.0433	0.0150	0.0202	0.0000
3 Energy (\$/kwh)	0.0309	0.0317	0.0312	0.0312	0.0312	0.0312	0.0312	0.0309	0.0000
4 Customer (\$/month)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5									
6 External Transmission									
7 Demand (\$/kw-month)		0.3894	0.4779	0.1230				0.2712	-
8 Demand (\$/kwh)	0.0005	0.0013	0.0008	0.0013	0.0004	0.0010	0.0004	0.0007	0.0000
9 Energy (\$/kwh)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10 Customer (\$/month)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11									
12 Local Generation									
13 Demand (\$/kw-month)		1.8151	2.2271	1.5505				1.3565	0.0322
14 Demand (\$/kwh)	0.0024	0.0060	0.0039	0.0158	0.0126	0.0119	0.0003	0.0036	1425.7554
15 Energy (\$/kwh)	0.0024	0.0045	0.0033	0.0032	0.0032	0.0032	0.0033	0.0030	320.8417
16 Customer (\$/month)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
17									
18 MWE Transmission									
19 Demand (\$/kw-month)		2.2357	2.5501	0.8529				1.7395	33.6354
20 Demand (\$/kwh)	0.0030	0.0073	0.0044	0.0087	0.0068	0.0071	0.0028	0.0046	1,487,466
21 Energy (\$/kwh)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22 Customer (\$/month)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23									
24 Primary Distribution									
25 Demand (\$/kw-month)		4.0935	5.0227	3.7682				0.0011	-
26 Demand (\$/kwh)	0.0054	0.0135	0.0087	0.0385	0.0362	0.0370	0.0125	0.0000	0.0000
27 Energy (\$/kwh)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
28 Customer (\$/month)	17.7357	17.7536	17.9773	17.8879	17.9419	17.7044	199.8821	1.4405	0.0000
29									
30 Secondary Distribution									
31 Demand (\$/kw-month)		0.2711	0.3326	0.2495				0.0001	-
32 Demand (\$/kwh)	0.0004	0.0009	0.0006	0.0025	0.0024	0.0025	0.0000	0.0000	0.0000
33 Energy (\$/kwh)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
34 Customer (\$/month)	2.7167	2.7197	2.7578	2.7427	2.7519	15.7845	33.9903	-0.3666	0.0000
35									
36 Onsite									
37 Demand (\$/kw-month)		-	-	-				-	-
38 Demand (\$/kwh)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
39 Energy (\$/kwh)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
40 Customer (\$/month)	22.7209	23.0103	23.4351	23.0443	23.0995	30.1895	310.404	61.4814	0.0000
41									
42 TOTAL SERVICE									
43 Demand (\$/kw-month)		16.4591	22.8988	11.6047				11.0424	33.6677
44 Demand (\$/kwh)	0.0304	0.0541	0.0398	0.1185	0.1023	0.1028	0.0310	0.0291	1,488,892
45 Energy (\$/kwh)	0.0333	0.0362	0.0344	0.0344	0.0344	0.0343	0.0345	0.0339	320.8417
46 Customer (\$/month)	43.1732	43.4836	44.1702	43.6749	43.7933	63.6783	310.638	62.5553	-
47									
48 Billing Determinants									
49 Demand (kw-month) - Total	2,680,791	0	87,522	364,770	209,119	0	0	164,181	44,223
50 Demand Block 1 (Winter)			87,522	364,770	209,119				
51 Demand Block 2 (or Summer)									
52 Demand Block 3									
53 Energy (kwh-year) - Ann Tot	1,361,824,416	38,508,590	26,632,224	209,788,584	20,473,849	35,830,082	1,171,381	7,140,073	62,301,435
54 Energy Block 1		30,291,568	26,632,224	77,810,586	11,618,909	18,914,700	1,171,381	7,140,073	62,301,435
55 Energy Block 2		1,692,150		70,048,408	6,393,983	10,461,205			
56 Energy Block 3		6,524,873		61,929,590	2,460,957	4,544,480			
54 Energy Block 4						1,909,697			
55 Customer Meters	579,897	11,281	13,266	14,050	8,110	10,385	8,996	1	69

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED DECEMBER 31, 2001

	System Total (1)	W System Res - Reg (21)	W System Res - Demand (22)	W System GS Small (23)	W System Schools (24)	W System Large Power (25)	W System Oil Field (26)	W System Irrigation (27)	W System Lighting (28)	W System Wholesale (29)
Unit Cost Information										
Production Supply										
1 Demand (\$/kw-month)			4.3219	7.4615		9.2724	14.6549	11.8411		-
2 Demand (\$/kwh)		0.0281	0.0279	0.0247	0.0250	0.0229	0.0212	0.0502	0.0149	0.0000
3 Energy (\$/kwh)		0.0311	0.0310	0.0309	0.0309	0.0309	0.0309	0.0310	0.0309	0.0000
4 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5										
6 External Transmission										
7 Demand (\$/kw-month)			0.1577	0.2928		0.3490	0.5746	0.2879		-
8 Demand (\$/kwh)		0.0010	0.0010	0.0010	0.0010	0.0009	0.0008	0.0012	0.0004	0.0000
9 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11										
12 Local Generation										
13 Demand (\$/kw-month)			1.0189	1.6405		1.7771	2.6710	3.6196		0.0699
14 Demand (\$/kwh)		0.0066	0.0066	0.0054	0.0056	0.0044	0.0039	0.0154	0.0003	773
15 Energy (\$/kwh)		0.0033	0.0033	0.0032	0.0032	0.0032	0.0032	0.0033	0.0032	174
16 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
17										
18 MWE Transmission										
19 Demand (\$/kw-month)			1.0216	2.9600		1.3855	3.0043	2.1309		43.7827
20 Demand (\$/kwh)		0.0062	0.0066	0.0098	0.0060	0.0034	0.0043	0.0090	0.0030	484,053
21 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23										
24 Primary Distribution										
25 Demand (\$/kw-month)			2.6689	4.0914		3.8969	5.8099	9.3300		-
26 Demand (\$/kwh)		0.0169	0.0172	0.0136	0.0134	0.0096	0.0084	0.0396	0.0121	0.0000
27 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
28 Customer (\$/month)		16.8688	16.9182	16.8696	17.0437	25.8027	17.0256	17.0195	94.0974	0.0000
29										
30 Secondary Distribution										
31 Demand (\$/kw-month)			0.1782	0.2731		0.2602	0.3879	0.6229		-
32 Demand (\$/kwh)		0.0011	0.0011	0.0009	0.0009	0.0006	0.0006	0.0026	0.0008	0.0000
33 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
34 Customer (\$/month)		2.5803	2.5886	2.5806	2.6103	4.1076	2.6072	2.6063	16.0681	0.0000
35										
36 Onsite										
37 Demand (\$/kw-month)			-	-		-	-	-		-
38 Demand (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
39 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
40 Customer (\$/month)		9.5236	12.1613	11.3865	11.9738	48.3853	23.0280	22.6243	103,081	0.0000
41										
42 TOTAL SERVICE										
43 Demand (\$/kw-month)			9.3673	16.7192		16.9410	27.1025	27.8322		43.8526
44 Demand (\$/kwh)		0.0599	0.0604	0.0554	0.0518	0.0418	0.0392	0.1180	0.0314	484,826
45 Energy (\$/kwh)		0.0343	0.0343	0.0342	0.0341	0.0341	0.0341	0.0343	0.0342	174
46 Customer (\$/month)		28.9727	31.6681	30.8367	31.6278	78.2955	42.6608	42.2501	103,191	-
47										
48 Billing Determinants										
49 Demand (kw-month) - Total	2,680,791	0	27,295	191,848	0	486,178	60,705	46,662	0	11,056
50 Demand Block 1 (Winter)			21,255	134,792		84,400				
51 Demand Block 2 (or Summer)			6,040	57,056		120,414				
52 Demand Block 3						281,364				
53 Energy (kwh-year) - Ann Tot	1,361,824,416	67,615,915	4,231,077	57,870,971	4,099,389	197,098,636	41,983,688	11,002,874	3,746,232	1
54 Energy Block 1		54,701,275	4,231,077	40,590,699	3,689,450	24,144,583	37,189,151	9,061,967	3,746,232	1
55 Energy Block 2		7,572,982			409,939	46,377,309		1,940,907		
56 Energy Block 3		5,341,657				91,335,508				
54 Energy Block 4				17,280,272		35,241,236	4,794,537			
55 Customer Meters	579,897	76,415	2,302	28,589	480	425	3,434	4,040	1	0

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
PROPOSED RATES

	System Total (1)	M System Regular Res (2)	M System All Elec Res (3)	M System Annual Svc (4)	M System GS Small (5)	M System GS Small - DR (6)	M System GS Medium (7)
1 PROPOSED UNBUNDLED RATES							
2							
3 Production and External Transmission							
4 Demand - \$/kW-mo. (Block 1 or off)		0.00	0.00	0.00	0.00	5.07	4.77
5 Demand - \$/kW-mo. (Block 2)		0.00	0.00	0.00	0.00	0.00	
6 Demand - \$/kW-mo. (Block 3)		0.00	0.00	0.00	0.00	0.00	
7 Demand - \$/kW-mo. (On or Summer)		0.00	0.00	0.00	0.00	0.00	
8 Demand - \$/kWh (Unitized)		0.029435	0.024631	0.026146	0.025790	0.005151	0.004982
9 Energy Off - \$/kWh (Block 1)		0.031341	0.031339	0.031220	0.031198	0.031199	0.031190
10 Energy Off - \$/kWh (Block 2)							
11 Energy Off - \$/kWh (Block 3)							
12 Energy Off - \$/kWh (Block 4) or On Peak							
13 Revenue Recovery	77,193,184	14,006,537	683,181	73,730	4,297,676	68,323	6,139,835
14		14,006,537	683,181	73,730	4,297,676	68,323	6,139,835
15 Local Generation							
16 Demand - \$/kW-month						1.32	1.62
17 Demand - \$/kWh (Unitized)		0.006718	0.004513	0.005556	0.005395	0.000000	0.000000
18 Energy Off - \$/kWh		0.003299	0.003335	0.003247	0.003272	0.003276	0.003253
19 Revenue Recovery	12,108,557	2,308,652	95,799	11,314	653,647	10,384	1,096,905
20		2,308,652	95,799	11,314	653,647	10,384	1,096,905
21 Midwest Energy Transmission							
22 Demand - \$/kWh (Unitized)		0.005694	0.005146	0.005328	0.005328	0.005328	0.004727
23 Revenue Recovery	6,681,931	1,312,257	62,813	6,848	401,800	6,391	517,352
24							
25 Distribution							
26 Customer - \$/meter/month		14.00	14.00	13.00	16.00	22.00	33.00
27 Energy (unitized demand) - \$/kWh Block 1		0.021513	0.031436	0.068602	0.025316	0.032045	0.038670
28 Energy (unitized demand) - \$/kWh Block 2		0.036513	0.001436	0.000000	0.040316	0.000000	0.032670
29 Energy (unitized demand) - \$/kWh Block 3		0.051513	0.061436	0.000000	0.055316	0.000000	0.026670
30 Energy (unitized demand) - \$/kWh Block 4		0.000000	0.000000	0.000000	0.000000	0.000000	
31 Revenue Recovery	37,405,099	9,712,579	445,248	432,294	3,635,004	49,264	4,266,510
32							
33 TOTAL PROPOSED RATES							
34 Customer Charge		14.00	14.00	13.00	16.00	22.00	33.00
35 Demand Charge - Block 1 (Off Peak or Non-Sum) - \$/kW-mo		0.00	0.00	0.00	0.00	6.40	6.39
36 Demand Charge - Block 2 (Off Peak or Non-Sum) - \$/kW-mo		0.00	0.00	0.00	0.00	0.00	0.00
37 Demand Charge - Block 3 (Off Peak or Non-Sum) - \$/kW-mo		0.00	0.00	0.00	0.00	0.00	0.00
38 Demand Charge - Block 4 (Peak or Sum) - \$/kW-Mo		0.00	0.00	0.00	0.00	0.00	0.00
39							
40 Energy Charge - Block 1		0.098000	0.100400	0.140099	0.096300	0.077000	0.082821
41 Energy Charge - Block 2		0.113000	0.070400		0.111300	0.000000	0.076821
42 Energy Charge - Block 3		0.128000	0.130400		0.126300	0.000000	0.070821
43 Energy Charge - Block 4 or Peak (for TOU rates)							
44							
45							
46 Rate Revenue at Proposed Rates	134,280,888	27,340,024	1,287,041	524,185	8,988,128	134,362	12,020,601
47							
48 Other Utility Revenue	2,732,021	294,262	11,618	24,817	104,703	783	32,879
49 Total Proposed Revenue	137,012,910	27,634,286	1,298,659	549,002	9,092,831	135,145	12,053,480
50 Expenses	(115,297,596)	(24,257,383)	(1,160,182)	(580,502)	(7,465,051)	(101,108)	(8,382,929)
51 Net Income at Proposed Rates	21,715,313	3,376,903	138,476	(31,500)	1,627,780	34,037	3,670,551
52 Rate Base	314,928,644	84,790,946	3,916,216	4,197,203	25,023,811	273,322	20,094,202
53 Return on Rate Base at Proposed Rates	6.8953%	3.98%	3.54%	-0.75%	6.50%	12.45%	18.27%
54							
55 Total Proposed Retail Revenue	135,106,628	27,634,286	1,298,659	549,002	9,092,831	135,145	12,053,480
56 Current Proforma Retail Revenue	131,695,584	27,343,865	1,258,556	519,239	9,090,728	134,634	12,259,051
57 Retail Revenue Increase - Including TFR	3,411,043	290,421	40,103	29,763	2,103	511	(205,571)
58 Percent Inc in Allocated Retail Revenue	2.52%	1.05%	3.09%	5.42%	0.02%	0.38%	-1.71%
59							
60 TFR Rates from formula for 8-31-11 Test Year		\$0.005694	\$0.005146	\$0.005328	\$0.005328	\$0.005328	\$0.004727
61 Current TFR Rates		\$0.005505	\$0.005258	\$0.007527	\$0.005572	\$0.005572	\$0.004848
62 Current TFR Revenue	\$6,551,397	\$1,268,699	\$64,180	\$9,674	\$420,201	\$6,684	\$530,595
63 Increase Associated with TFR	\$130,534	\$43,558	-\$1,367	-\$2,826	-\$18,401	-\$293	-\$13,243
64 Rate increase Net of TFR	\$3,280,509	\$246,864	\$41,470	\$32,589	\$20,503	\$804	-\$192,328
65 General Increase % in Allocated Revenue	2.49%	0.90%	3.30%	6.28%	0.23%	0.60%	-1.57%
66							
67 Average Cents per kWh (Proposed)	0.0986	0.1186	0.1054	0.4078	0.1192	0.1120	0.1098
68 Adj. Tes year, current base rates	0.0947	0.1174	0.1022	0.3847	0.1192	0.1116	0.1117
69 Proposed Increase Percentage	4.12%	1.07%	3.22%	6.02%	0.02%	0.38%	-1.68%
70							
71 Booked TYr Cents per kWh (not adjusted)	0.0856	0.1047	0.0913	0.3700	0.1062	0.0985	0.0967
72 Proforma Test Year Cents per kWh Rate Reven	0.0947	0.1174	0.1022	0.3847	0.1192	0.1116	0.1117
73 Proposed Avg. Rate Revenue Cents per kWh	0.0986	0.1186	0.1054	0.4078	0.1192	0.1120	0.1098
74 Increase from Unadjusted Test Year	0.0130	0.0139	0.0142	0.0379	0.0129	0.0135	0.0131

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
PROPOSED RATES

	System Total (1)	M System GS Large (8)	M System GS Large - TOD (9)	M System GS Large Heat (10)	M System Tran Lev Svc (11)	M System OFS Small (12)	M System OFS Small - DR (13)	M System OFS Large (14)
1 PROPOSED UNBUNDLED RATES								
2								
3 Production and External Transmission								
4 Demand - \$/kW-mo. (Block 1 or off)		6.39	2.32	1.77	8.61	0.00	5.07	5.11
5 Demand - \$/kW-mo. (Block 2)						0.00	0.00	
6 Demand - \$/kW-mo. (Block 3)						0.00	0.00	
7 Demand - \$/kW-mo. (On or Summer)				6.39		0.00	0.00	
8 Demand - \$/kWh (Unitized)		0.000000	0.000000	0.001192	0.000000	0.025790	0.005151	0.013318
9 Energy Off - \$/kWh (Block 1)		0.031167	0.028389	0.044761	0.031160	0.031198	0.031199	0.031187
10 Energy Off - \$/kWh (Block 2)								
11 Energy Off - \$/kWh (Block 3)								
12 Energy Off - \$/kWh (Block 4) or On Peak			0.300000					
13 Revenue Recovery	77,193,184	5,756,214	125,998	452,539	846,350	2,194,550	1,411,956	11,199,448
14		5,756,214	126,246	452,539	1,496,471	1,929,273	1,547,565	11,199,448
15 Local Generation								
16 Demand - \$/kW-month		1.15	0.61	1.15	2.18		1.32	2.23
17 Demand - \$/kWh (Unitized)		0.000000	0.000000	0.000000	0.012650	0.005395	0.000000	0.000000
18 Energy Off - \$/kWh		0.003197	0.005556	0.003252	0.003182	0.003272	0.003276	0.003251
19 Revenue Recovery	12,108,557	784,118	27,597	55,528	430,013	333,776	203,140	1,494,377
20		784,118	27,597	62,561	205,946	185,443	278,196	1,494,377
21 Midwest Energy Transmission								
22 Demand - \$/kWh (Unitized)		0.004727	0.004727	0.004727	0.004727	0.004583	0.004583	0.004583
23 Revenue Recovery	6,681,931	496,356	9,102	38,879	128,393	176,485	122,055	961,461
24								
25 Distribution								
26 Customer - \$/meter/month		65.00	65.00	65.00	700.00	16.00	22.00	33.00
27 Energy (unitized demand) - \$/kWh Block 1		0.034310	0.014929	0.018301	0.000000	0.025316	0.032045	0.030271
28 Energy (unitized demand) - \$/kWh Block 2		0.024310	0.014929	0.018301	0.000000	0.040316	0.000000	0.020271
29 Energy (unitized demand) - \$/kWh Block 3		0.014310	0.014929	0.018301	0.000000	0.055316	0.000000	0.010271
30 Energy (unitized demand) - \$/kWh Block 4			0.014929			0.000000	0.000000	
31 Revenue Recovery	37,405,099	2,932,323	41,162	176,262	33,600	1,376,508	1,145,282	4,875,084
32								
33 TOTAL PROPOSED RATES								
34 Customer Charge		65.00	65.00	65.00	700.00	16.00	22.00	33.00
35 Demand Charge - Block 1 (Off Peak or Non-Sum) - \$/kW-mo		7.55	2.92	2.92	10.79	0.00	6.40	7.33
36 Demand Charge - Block 2 (Off Peak or Non-Sum) - \$/kW-mo		0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 Demand Charge - Block 3 (Off Peak or Non-Sum) - \$/kW-mo		0.00	0.00	0.00	0.00	0.00	0.00	0.00
38 Demand Charge - Block 4 (Peak or Sum) - \$/kW-Mo		0.00	0.00	7.55	0.00	0.00	0.00	0.00
39								
40 Energy Charge - Block 1		0.073401	0.053600	0.072233	0.051718	0.095555	0.076255	0.082610
41 Energy Charge - Block 2		0.063401	0.053600	0.072233	0.051718	0.110555	0.000000	0.072610
42 Energy Charge - Block 3		0.053401	0.053600	0.072233	0.051718	0.125555	0.000000	0.062610
43 Energy Charge - Block 4 or Peak (for TOU rates)			0.325212					
44								
45								
46 Rate Revenue at Proposed Rates	134,280,888	9,969,010	203,859	723,207	2,343,135	4,081,319	2,882,433	18,530,370
47								
48 Other Utility Revenue	2,732,021	18,514	739	1,899	4,434	21,021	24,452	43,435
49 Total Proposed Revenue	137,012,910	9,987,524	204,598	725,106	2,347,568	4,102,340	2,906,885	18,573,805
50 Expenses	(115,297,596)	(7,473,643)	(195,936)	(577,688)	(1,699,824)	(2,615,763)	(2,515,119)	(14,376,566)
51 Net Income at Proposed Rates	21,715,313	2,513,881	8,662	147,418	647,744	1,486,577	391,766	4,197,239
52 Rate Base	314,928,644	15,023,725	630,326	1,091,431	2,065,024	4,701,793	6,746,187	26,416,758
53 Return on Rate Base at Proposed Rates	6.8953%	16.73%	1.37%	13.51%	31.37%	31.62%	5.81%	15.89%
54								
55 Total Proposed Retail Revenue	135,106,628	9,987,524	204,598	725,106	2,347,568	4,102,340	2,906,885	18,573,805
56 Current Proforma Retail Revenue	131,695,584	9,986,491	171,932	712,425	2,341,300	3,843,467	2,470,446	18,425,751
57 Retail Revenue Increase - Including TFR	3,411,043	1,034	32,666	12,681	6,268	258,872	436,439	148,054
58 Percent Inc in Allocated Retail Revenue	2.52%	0.01%	15.97%	1.75%	0.27%	6.31%	15.01%	0.80%
59								
60 TFR Rates from formula for 8-31-11 Test Year		\$0.004727	\$0.004727	\$0.004727	\$0.004727	\$0.004583	\$0.004583	\$0.004583
61 Current TFR Rates		\$0.004848	\$0.004848	\$0.004848	\$0.004977	\$0.004231	\$0.004231	\$0.003878
62 Current TFR Revenue	\$6,551,397	\$509,061	\$9,335	\$39,874	\$122,146	\$162,930	\$112,681	\$813,560
63 Increase Associated with TFR	\$130,534	-\$12,706	-\$233	-\$995	\$6,247	\$13,555	\$9,375	\$147,901
64 Rate increase Net of TFR	\$3,280,509	\$13,739	\$32,899	\$13,677	\$21	\$245,317	\$427,064	\$153
65 General Increase % in Allocated Revenue	2.49%	0.14%	19.13%	1.92%	0.00%	6.38%	17.29%	0.00%
66								
67 Average Cents per kWh (Proposed)	0.0986	0.0949	0.1059	0.0879	0.0863	0.1060	0.1082	0.0883
68 Adj. Tes year, current base rates	0.0947	0.0949	0.0889	0.0864	0.0860	0.0993	0.0918	0.0876
69 Proposed Increase Percentage	4.12%	0.01%	19.08%	1.78%	0.27%	6.77%	17.84%	0.81%
70								
71 Booked TYr Cents per kWh (not adjusted)	0.0856	0.0885	0.0888	0.0799	0.0811	0.0900	0.0846	0.0790
72 Proforma Test Year Cents per kWh Rate Reven	0.0947	0.0949	0.0889	0.0864	0.0860	0.0993	0.0918	0.0876
73 Proposed Avg. Rate Revenue Cents per kWh	0.0986	0.0949	0.1059	0.0879	0.0863	0.1060	0.1082	0.0883
74 Increase from Unadjusted Test Year	0.0130	0.0065	0.0170	0.0080	0.0052	0.0160	0.0237	0.0094

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
PROPOSED RATES

	System Total (1)	M System Irr - Frozen (15)	M System Irr - TD/T&T (16)	M System Irr - Incidental (17)	M System Lighting (18)	M System Special Cont (19)	M System Wholesale (20)	W System Res - Reg (21)	W System Res - Demand (22)
1 PROPOSED UNBUNDLED RATES									
2									
3 Production and External Transmission									
4 Demand - \$/kW-mo. (Block 1 or off)		4.41		0.00	0.00	0.00	0.00	0.00	4.48
5 Demand - \$/kW-mo. (Block 2)				0.00	0.00	0.00	0.00	0.00	0.00
6 Demand - \$/kW-mo. (Block 3)				0.00	0.00	0.00	0.00	0.00	0.00
7 Demand - \$/kW-mo. (On or Summer)				0.00	0.00	0.00	0.00	0.00	4.48
8 Demand - \$/kWh (Unitized)		0.007942	0.044410	0.044288	0.015366	0.020938	0.000000	0.029095	0.000000
9 Energy Off - \$/kWh (Block 1)		0.031182		0.018832	0.031162	0.030928	0.000000	0.031056	0.031047
10 Energy Off - \$/kWh (Block 2)				0.018832	0.031162				
11 Energy Off - \$/kWh (Block 3)				0.018832	0.031162				
12 Energy Off - \$/kWh (Block 4) or On Peak				0.250000	0.031162				
13 Revenue Recovery	77,193,184	1,722,371	2,707,443	88,381	332,475	3,231,323	-	4,067,209	253,633
14		1,722,371	2,708,379	88,381	332,475	3,231,323		4,067,209	253,633
15 Local Generation									
16 Demand - \$/kW-month		0.00							
17 Demand - \$/kWh (Unitized)		0.015837	0.012559	0.011944	0.000321	0.003575	0.000000	0.006551	0.004612
18 Energy Off - \$/kWh		0.003233	0.003230	0.003157	0.003257	0.002999	0.000000	0.003267	0.003301
19 Revenue Recovery	12,108,557	390,431	565,734	17,689	25,545	409,535	-	663,846	33,481
20		390,431	565,734	17,689	25,545	409,535		663,846	41,781
21 Midwest Energy Transmission									
22 Demand - \$/kWh (Unitized)		0.004544	0.004544	0.004544	0.003034	0.003770		0.005694	0.005528
23 Revenue Recovery	6,681,931	93,033	162,812	5,323	21,663	234,876		385,005	23,389
25 Distribution									
26 Customer - \$/meter/month		16.00	24.00	13.00	736.517	-1,743.03	0.00	14.00	15.00
27 Energy (unitized demand) - \$/kWh Block 1		0.029263	0.025827	0.068602	0.000000	0.000000	0.000000	0.010336	0.006135
28 Energy (unitized demand) - \$/kWh Block 2		0.024263	0.025827					0.025336	
29 Energy (unitized demand) - \$/kWh Block 3		0.019263	0.025827					0.040336	
30 Energy (unitized demand) - \$/kWh Block 4			0.025827						
31 Revenue Recovery	37,405,099	672,307	1,174,624	197,307	736,517	-120,269		2,042,533	60,488
33 TOTAL PROPOSED RATES									
34 Customer Charge		16.00	24.00	13.00	736.517	-1,743.03	0.00	14.00	15.00
35 Demand Charge - Block 1 (Off Peak or Non-Sum) - \$/kW-mo		4.41	0.00	0.00	0.00	0.00	0.00	0.00	4.48
36 Demand Charge - Block 2 (Off Peak or Non-Sum) - \$/kW-mo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 Demand Charge - Block 3 (Off Peak or Non-Sum) - \$/kW-mo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38 Demand Charge - Block 4 (Peak or Sum) - \$/kW-Mo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.48
39									
40 Energy Charge - Block 1		0.092000	0.109403	0.153698	0.053176	0.062209	0.000000	0.086000	0.050623
41 Energy Charge - Block 2		0.087000	0.109403					0.101000	
42 Energy Charge - Block 3		0.082000	0.109403					0.116000	
43 Energy Charge - Block 4 or Peak (for TOU rates)			0.340570						
44									
45									
46 Rate Revenue at Proposed Rates	134,280,888	2,878,142	4,610,612	296,986	1,116,199	3,755,466		7,158,592	370,991
47									
48 Other Utility Revenue	2,732,021	17,191	23,176	17,596	14,751	5,362	1,427,856	79,977	2,913
49 Total Proposed Revenue	137,012,910	2,895,333	4,633,788	314,582	1,130,950	3,760,828	1,427,856	7,238,569	373,904
50 Expenses	(115,297,596)	(2,853,961)	(4,405,965)	(606,155)	(549,796)	(3,643,761)	(818,974)	(6,941,235)	(394,756)
51 Net Income at Proposed Rates	21,715,313	41,372	227,823	(291,572)	581,154	117,067	608,883	297,334	(20,852)
52 Rate Base	314,928,644	9,159,727	13,728,073	1,846,823	3,305,954	4,165,128	9,720,229	23,875,959	1,147,922
53 Return on Rate Base at Proposed Rates	6.8953%	0.45%	1.66%	-15.79%	17.58%	2.81%	6.26%	1.25%	-1.82%
54									
55 Total Proposed Retail Revenue	135,106,628	2,895,333	4,633,788	314,582	1,130,950	3,760,828		7,238,569	373,904
56 Current Proforma Retail Revenue	131,695,584	3,071,196	4,633,778	296,897	1,072,451	3,760,828		6,870,639	345,349
57 Retail Revenue Increase - Including TFR	3,411,043	(175,862)	9	17,685	58,499	(0)		367,930	28,556
58 Percent Inc in Allocated Retail Revenue	2.52%	-6.07%	0.00%	5.62%	5.17%	0.00%		5.08%	7.64%
59									
60 TFR Rates from formula for 8-31-11 Test Year		\$0.004544	\$0.004544	\$0.004544	\$0.003034	\$0.003770		\$0.005694	\$0.005528
61 Current TFR Rates		\$0.005870	\$0.005870	\$0.006815	\$0.002351	\$0.003790		\$0.007551	\$0.007645
62 Current TFR Revenue	\$6,551,397	\$120,181	\$210,323	\$7,983	\$16,786	\$236,122		\$510,568	\$32,347
63 Increase Associated with TFR	\$130,534	-\$27,148	-\$47,511	-\$2,660	\$4,877	-\$1,246		-\$125,563	-\$8,957
64 Rate increase Net of TFR	\$3,280,509	-\$148,714	\$47,520	\$20,346	\$53,623	\$1,246		\$493,492	\$37,513
65 General Increase % in Allocated Revenue	2.49%	-4.84%	1.03%	6.85%	5.00%	0.03%		7.18%	10.86%
66									
67 Average Cents per kWh (Proposed)	0.0986	0.1406	0.1287	0.2535	0.1563	0.0603		0.1059	0.0877
68 Adj. Tes year, current base rates	0.0947	0.1492	0.1287	0.2384	0.1481	0.0603		0.1004	0.0809
69 Proposed Increase Percentage	4.12%	-5.76%	0.00%	6.33%	5.53%	0.00%		5.42%	8.34%
70									
71 Booked TYr Cents per kWh (not adjusted)	0.0856	0.1274	0.1100	0.2103	0.1440	0.0522		0.0899	0.0716
72 Proforma Test Year Cents per kWh Rate Revem	0.0947	0.1492	0.1287	0.2384	0.1481	0.0603		0.1004	0.0809
73 Proposed Avg. Rate Revenue Cents per kWh	0.0986	0.1406	0.1287	0.2535	0.1563	0.0603		0.1059	0.0877
74 Increase from Unadjusted Test Year	0.0130	0.0132	0.0187	0.0433	0.0124	0.0081		0.0160	0.0160

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED AUGUST 31, 2010
PROPOSED RATES

	System Total (1)	W System GS Small (23)	W System Schools (24)	W System Large Power (25)	W System Oil Field (26)	W System Irrigation (27)	W System Lighting (28)	W System Wholesale (29)
PROPOSED UNBUNDLED RATES								
Production and External Transmission								
Demand - \$/kW-mo. (Block 1 or off)		4.26	0.00	7.13	6.09	4.41	0.00	0.00
Demand - \$/kW-mo. (Block 2)		0.00	0.00	6.53	0.00	0.00	0.00	0.00
Demand - \$/kW-mo. (Block 3)		0.00	0.00	5.93	0.00	0.00	0.00	0.00
Demand - \$/kW-mo. (On or Summer)		8.25	0.00		0.00	0.00	0.00	0.00
Demand - \$/kWh (Unitized)			0.025944	0.000000	0.013212	0.000000	0.015238	0.000000
Energy Off - \$/kWh (Block 1)		0.014500	0.030919	0.038993	0.030916	0.027761	0.030931	0.000000
Energy Off - \$/kWh (Block 2)				0.038993				
Energy Off - \$/kWh (Block 3)				0.038993				
Energy Off - \$/kWh (Block 4) or On Peak		0.048500		0.038993	0.030916	0.027761		
Revenue Recovery	77,193,184	3,264,788	233,101	10,742,675	2,222,477	898,009	172,961	-
		3,277,632	233,101	10,772,076	2,222,477	906,671		
Local Generation								
Demand - \$/kW-month								
Demand - \$/kWh (Unitized)		0.005438	0.005552	0.004384	0.003862	0.010350	0.000319	773.153714
Energy Off - \$/kWh		0.003234	0.003207	0.003216	0.003202	0.003331	0.003229	173.953946
Revenue Recovery	12,108,557	501,883	35,904	1,497,900	296,592	150,530	13,289	947
		501,883	35,904	1,497,900	296,592	205,545		
Midwest Energy Transmission								
Demand - \$/kWh (Unitized)		0.005328	0.005328	0.004727	0.004583	0.004544	0.003034	
Revenue Recovery	6,681,931	308,337	21,842	931,685	192,411	49,997	11,366	
Distribution								
Customer - \$/meter/month		16.00	22.00	65.00	22.00	16.00	191,719.65	0.00
Energy (unitized demand) - \$/kWh Block 1		0.024500	0.018956	0.011108	0.008779	0.001014	0.000000	0.000000
Energy (unitized demand) - \$/kWh Block 2			0.013956	0.006108				
Energy (unitized demand) - \$/kWh Block 3				0.002108				
Energy (unitized demand) - \$/kWh Block 4		0.024500		0.000108	0.023779	0.001014		
Revenue Recovery	37,405,099	1,875,263	86,218	775,437	516,041	75,797	191,720	
TOTAL PROPOSED RATES								
Customer Charge		16.00	22.00	65.00	22.00	16.00	191,719.65	0.00
Demand Charge - Block 1 (Off Peak or Non-Sum) - \$/kW-mo		4.26	0.00	7.13	6.09	4.41	0.00	0.00
Demand Charge - Block 2 (Off Peak or Non-Sum) - \$/kW-mo		0.00	0.00	6.53	0.00	0.00	0.00	0.00
Demand Charge - Block 3 (Off Peak or Non-Sum) - \$/kW-mo		0.00	0.00	5.93	0.00	0.00	0.00	0.00
Demand Charge - Block 4 (Peak or Sum) - \$/kW-Mo		8.25	0.00		0.00	0.00	0.00	0.00
Energy Charge - Block 1		0.053000	0.089905	0.062428	0.064555	0.047000	0.052751	
Energy Charge - Block 2			0.084905	0.057428				
Energy Charge - Block 3				0.053428				
Energy Charge - Block 4 or Peak (for TOU rates)		0.087000		0.051428	0.079555	0.047000		
Rate Revenue at Proposed Rates	134,280,888	5,950,270	377,065	13,947,698	3,227,521	1,174,334	389,336	
Other Utility Revenue	2,732,021	40,698	1,202	17,544	8,929	7,898	4,947	478,426
Total Proposed Revenue	137,012,910	5,990,968	378,267	13,965,241	3,236,451	1,182,232	394,283	478,426
Expenses	(115,297,596)	(5,035,783)	(317,270)	(13,428,827)	(2,866,145)	(1,513,370)	(263,655)	(256,248)
Net Income at Proposed Rates	21,715,313	955,185	60,997	536,414	370,306	(331,138)	130,628	222,177
Rate Base	314,928,644	14,945,069	725,809	22,755,806	5,192,365	4,834,955	1,236,380	3,317,498
Return on Rate Base at Proposed Rates	6.8953%	6.39%	8.40%	2.36%	7.13%	-6.85%	10.57%	6.70%
Total Proposed Retail Revenue	135,106,628	5,990,968	378,267	13,965,241	3,236,451	1,182,232	394,283	
Current Proforma Retail Revenue	131,695,584	5,765,956	367,724	12,460,812	2,956,723	1,158,367	376,978	
Retail Revenue Increase - Including TFR	3,411,043	225,012	10,543	1,504,429	279,727	23,865	17,306	
Percent Inc in Allocated Retail Revenue	2.52%	3.76%	2.79%	10.77%	8.64%	2.02%	4.39%	
TFR Rates from formula for 8-31-11 Test Year		\$0.005328	\$0.005328	\$0.004727	\$0.004583	\$0.004544	\$0.003034	
Current TFR Rates		\$0.006167	\$0.007876	\$0.003144	\$0.005092	\$0.010172	\$0.003446	
Current TFR Revenue	\$6,551,397	\$356,890	\$32,287	\$619,678	\$213,781	\$111,921	\$12,910	
Increase Associated with TFR	\$130,534	-\$48,554	-\$10,445	\$312,007	-\$21,370	-\$61,924	-\$1,543	
Rate increase Net of TFR	\$3,280,509	\$273,566	\$20,988	\$1,192,422	\$301,097	\$85,790	\$18,849	
General Increase % in Allocated Revenue	2.49%	4.74%	5.71%	9.57%	10.18%	7.41%	5.00%	
Average Cents per kWh (Proposed)	0.0986	0.1028	0.0920	0.0708	0.0769	0.1067	0.1039	
Adj. Tes year, current base rates	0.0947	0.0989	0.0894	0.0631	0.0702	0.1046	0.0993	
Proposed Increase Percentage	4.12%	3.93%	2.88%	12.09%	9.49%	2.07%	4.65%	
Booked TYr Cents per kWh (not adjusted)	0.0856	0.0848	0.0740	0.0557	0.0618	0.0828	0.0931	
Proforma Test Year Cents per kWh Rate Reven	0.0947	0.0989	0.0894	0.0631	0.0702	0.1046	0.0993	
Proposed Avg. Rate Revenue Cents per kWh	0.0986	0.1028	0.0920	0.0708	0.0769	0.1067	0.1039	
Increase from Unadjnsted Test Year	0.0130	0.0180	0.0179	0.0150	0.0151	0.0239	0.0108	

MIDWEST ENERGY, INC.
ENERGY COST ADJUSTMENT AND BASE REVENUES
TEST YEAR ENDED AUGUST 31, 2010

AS BOOKED

	Actual kWh Sold	Revenues from ECA	Revenues from Base Rates	Actual Total Revenue
1 Electric System				
2				
3 Residential				
4 Regular Residential - M System	232,770,209	-\$315,428	\$24,694,762	\$24,379,334
5 Total Electric - M System	68,159,661	-\$21,447	\$6,148,434	\$6,126,986
6 Regular Residential - W System	12,542,241	-\$420,084	\$1,565,082	\$1,144,998
7 Peak Management - W System	4,335,716	-\$29,230	\$339,861	\$310,631
8 Total Residential	317,807,826	-\$786,189	\$32,748,139	\$31,961,950
9				
10 Commercial & Industrial				
11 Annual Service - M System	1,275,680	-\$1,889	\$473,841	\$471,952
12 General Service (Small) - M System	77,037,998	-\$123,355	\$8,298,567	\$8,175,212
13 General Service (Medium) - M System	109,132,619	-\$183,796	n/a	\$10,557,618
14 General Service (Large) - M System	82,517,923	-\$142,645	\$7,443,012	\$7,300,367
15 Special Contracts (Small) - M System	0	\$0	\$0	\$0
16 Transmission Level Service - M System	26,236,592	-\$42,155	\$2,168,740	\$2,126,586
17 Special Contracts (Large) - M System	62,390,006	-\$103,461	\$3,361,026	\$3,257,565
18 General Service (Small) - W System	57,858,142	-\$393,559	\$5,298,879	\$4,905,320
19 General Service (Large) - W System	195,577,460	-\$1,345,488	\$12,243,164	\$10,897,676
20 Public Schools - W System	4,048,848	-\$29,708	\$329,464	\$299,756
21 Total Commercial & Industrial	616,075,268	-\$2,366,057	\$39,616,693	\$47,992,050
22				
23 Oil Field				
24 Small Oil - M System	64,926,277	-\$117,076	\$5,817,251	\$5,700,175
25 Large Oil - M System	209,097,659	-\$377,602	\$16,886,586	\$16,508,985
26 Oil - W System	41,412,254	-\$284,864	\$2,845,059	\$2,560,196
27 Total Oil Field	315,436,190	-\$779,542	\$25,548,897	\$24,769,355
28				
29 Irrigation				
30 Incidental Irrigation - M System	1,114,601	-\$1,720	\$236,091	\$234,371
31 Irrigation Frozen - M System	20,144,434	\$31,738	\$2,534,878	\$2,566,616
32 Irrigation TD - M System	35,253,592	\$43,589	\$3,833,580	\$3,877,168
33 Irrigation - W System	11,431,738	-\$20,004	\$966,435	\$946,431
34 Total Irrigation	67,944,365	\$53,603	\$7,570,984	\$7,624,587
35				
36 Lighting				
37 M System	7,139,537	-\$12,877	\$1,040,755	\$1,027,878
38 W System	3,741,796	-\$26,244	\$374,587	\$348,344
39 Total Lighting	10,881,333	-\$39,120	\$1,415,342	\$1,376,221
40				
41 Wholesale				
42 M System	86,248,161	\$0	\$3,941,145	\$3,941,145
43 W System	53,888,427	\$0	\$2,483,500	\$2,483,500
44 Total Wholesale	140,136,588	\$0	\$6,424,645	\$6,424,645
45				
46 Interdepartmental				
47 M System	132,070	\$0	\$28,825	\$28,825
48 W System	0	\$0	\$0	\$0
49 Total Interdepartmental	132,070	\$0	\$28,825	\$28,825
50				
51 Total Electric Sales Revenue	1,468,413,640	-\$3,917,305	\$113,353,524	\$120,177,633

MIDWEST ENERGY, INC.
ENERGY COST ADJUSTMENT AND BASE REVENUES
TEST YEAR ENDED AUGUST 31, 2010

AS ADJUSTED

	Adjusted kWh <u>Sold</u>	Estimated Revenues from <u>ECA</u>	Revenues from Base <u>Rates</u>	Adjusted Total <u>Revenue</u>
1 Electric System				
2 Residential				
4 Regular Residential - M System	230,463,038	\$0	\$27,093,160	\$27,093,160
5 Total Electric - M System	12,206,180	\$0	\$1,245,571	\$1,245,571
6 Regular Residential - W System	67,615,915	\$0	\$6,665,100	\$6,665,100
7 Peak Management - W System	4,231,077	\$0	\$333,478	\$333,478
8 Total Residential	314,516,210	\$0	\$35,337,309	\$35,337,309
9 Commercial & Industrial				
11 Annual Service - M System	1,285,249	\$0	\$491,596	\$491,596
12 General Service (Small) - M System	76,612,494	\$0	\$9,101,182	\$9,101,182
13 General Service (Medium) - M System	109,446,076	\$0	\$12,212,929	\$12,212,929
14 General Service (Large) - M System	115,154,681	\$0	\$10,835,762	\$10,835,762
15 Special Contracts (Small) - M System	0	\$0	\$0	\$0
16 Transmission Level Service - M System	27,161,696	\$0	\$2,343,113	\$2,343,113
17 Special Contracts (Large) - M System	62,301,435	\$0	\$3,754,220	\$3,754,220
18 General Service (Small) - W System	57,870,971	\$0	\$5,676,705	\$5,676,705
19 General Service (Large) - W System	197,098,636	\$0	\$12,755,276	\$12,755,276
20 Public Schools - W System	4,099,389	\$0	\$356,077	\$356,077
21 Total Commercial & Industrial	651,030,627	\$0	\$57,526,860	\$57,526,860
22 Oil Field				
24 Small Oil - M System	65,140,814	\$0	\$6,291,371	\$6,291,371
25 Large Oil - M System	209,788,584	\$0	\$18,530,217	\$18,530,217
26 Oil - W System	41,983,688	\$0	\$2,926,425	\$2,926,425
27 Total Oil Field	316,913,086	\$0	\$27,748,013	\$27,748,013
28 Irrigation				
30 Incidental Irrigation - M System	1,171,381	\$0	\$276,641	\$276,641
31 Irrigation Frozen - M System	20,473,849	\$0	\$3,026,856	\$3,026,856
32 Irrigation TD/T&T - M System	35,830,082	\$0	\$4,563,092	\$4,563,092
33 Irrigation - W System	11,002,874	\$0	\$1,088,545	\$1,088,545
34 Total Irrigation	68,478,186	\$0	\$8,955,134	\$8,955,134
35 Lighting				
37 M System	7,140,073	\$0	\$1,062,577	\$1,062,577
38 W System	3,746,232	\$0	\$370,487	\$370,487
39 Total Lighting	10,886,305	\$0	\$1,433,064	\$1,433,064
40 Wholesale				
42 M System	0	\$0	\$0	\$0
43 W System	0	\$0	\$0	\$0
44 Total Wholesale	0	\$0	\$0	\$0
45 Interdepartmental				
47	0	\$0	\$0	\$0
48 Total Electric Sales Revenue	1,361,824,416	\$0	\$131,000,380	\$131,000,380
49				
50 Other Retail Revenue				\$825,740

MIDWEST ENERGY, INC.
ENERGY COST ADJUSTMENT AND BASE REVENUES
TEST YEAR ENDED AUGUST 31, 2010

AS PROPOSED

	Proposed kWh <u>Sold</u>	Revenues from <u>ECA</u>	Revenues from Base <u>Rates</u>	Proposed Retail Rate <u>Revenue</u>
1 Electric System				
2				
3 Residential				
4 Regular Residential - M System	230,463,038	\$0	\$27,340,024	\$27,340,024
5 Total Electric - M System	12,206,180	\$0	\$1,287,041	\$1,287,041
6 Regular Residential - W System	67,615,915	\$0	\$7,158,592	\$7,158,592
7 Peak Management - W System	4,231,077	\$0	\$370,991	\$370,991
8 Total Residential	<u>314,516,210</u>	<u>\$0</u>	<u>\$36,156,648</u>	<u>\$36,156,648</u>
9				
10 Commercial & Industrial				
11 Annual Service - M System	1,285,249	\$0	\$524,185	\$524,185
12 General Service (Small) - M System	76,612,494	\$0	\$9,122,490	\$9,122,490
13 General Service (Medium) - M System	109,446,076	\$0	\$12,020,601	\$12,020,601
14 General Service (Large) - M System	115,154,681	\$0	\$10,896,076	\$10,896,076
15 Special Contracts - M System	0	\$0	\$0	\$0
16 Transmission Level Service - M System	27,161,696	\$0	\$2,343,134	\$2,343,134
17 Special Contracts - M System	62,301,435	\$0	\$3,755,466	\$3,755,466
18 General Service (Small) - W System	57,870,971	\$0	\$5,950,270	\$5,950,270
19 General Service (Large) - W System	197,098,636	\$0	\$13,947,697	\$13,947,697
20 Public Schools - W System	4,099,389	\$0	\$377,065	\$377,065
21 Total Commercial & Industrial	<u>651,030,627</u>	<u>\$0</u>	<u>\$58,936,984</u>	<u>\$58,936,984</u>
22				
23 Oil Field				
24 Small Oil - M System	65,140,814	\$0	\$6,963,752	\$6,963,752
25 Large Oil - M System	209,788,584	\$0	\$18,530,370	\$18,530,370
26 Oil - W System	41,983,688	\$0	\$3,227,522	\$3,227,522
27 Total Oil Field	<u>316,913,086</u>	<u>\$0</u>	<u>\$28,721,644</u>	<u>\$28,721,644</u>
28				
29 Irrigation				
30 Incidental Irrigation - M System	1,171,381	\$0	\$296,986	\$296,986
31 Irrigation Frozen - M System	20,473,849	\$0	\$2,878,142	\$2,878,142
32 Irrigation TD/T&T - M System	35,830,082	\$0	\$4,610,612	\$4,610,612
33 Irrigation - W System	11,002,874	\$0	\$1,174,334	\$1,174,334
34 Total Irrigation	<u>68,478,186</u>	<u>\$0</u>	<u>\$8,960,074</u>	<u>\$8,960,074</u>
35				
36 Lighting				
37 M System	7,140,073	\$0	\$1,116,199	\$1,116,199
38 W System	3,746,232	\$0	\$389,336	\$389,336
39 Total Lighting	<u>10,886,305</u>	<u>\$0</u>	<u>\$1,505,535</u>	<u>\$1,505,535</u>
40				
41 Wholesale				
42 M System	0	\$0	\$0	\$0
43 W System	0	\$0	\$0	\$0
44 Total Wholesale	<u>0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
45				
46 Interdepartmental	0	\$0	\$0	\$0
47				
48 Total Electric Sales Revenue	<u><u>1,361,824,416</u></u>	<u><u>\$0</u></u>	<u><u>\$134,280,885</u></u>	<u><u>\$134,280,885</u></u>
49				
50 Other Revenue				<u><u>\$825,740</u></u>

MIDWEST ENERGY, INC.
ADJUSTED AND PROPOSED REVENUES BY RATE CLASS
TEST YEAR ENDED AUGUST 31, 2010

	Average Number of Customers	Adjusted kWh Sales (kWh)	Adjusted Test Year Data				Proposed Test Year Data				Increase		
			ECA Revenue (\$)	Base Rate Revenue (\$)	Total Revenue (\$)	Revenue Per kWh (\$/kWh)	ECA Revenue (\$)	Base Rate Revenue (\$)	Total Revenue (\$)	Revenue Per kWh (\$/kWh)	Revenue Increase (\$)	Percent Increase (%)	Revenue Per kWh Increase (\$/kWh)
1 M-System													
2													
3 Residential													
4 Regular Residential	22,355	230,463,038	\$0	\$27,093,160	\$27,093,160	\$0.118	\$0	\$27,340,024	\$27,340,024	\$0.119	\$246,864	0.91%	\$0.001
5 Total Electric	850	12,206,180	\$0	\$1,245,571	\$1,245,571	\$0.102	\$0	\$1,287,041	\$1,287,041	\$0.105	\$41,470	3.33%	\$0.003
6 Total Residential	23,205	242,669,218	\$0	\$28,338,731	\$28,338,731	\$0.117	\$0	\$28,627,065	\$28,627,065	\$0.118	\$288,334	1.02%	\$0.001
7													
8 Commercial & Industrial													
9 Annual Service	2,206	1,285,249	\$0	\$491,596	\$491,596	\$0.382	\$0	\$524,185	\$524,185	\$0.408	\$32,589	6.63%	\$0.025
10 General Service (Small)	6,944	76,612,494	\$0	\$9,101,182	\$9,101,182	\$0.119	\$0	\$9,122,490	\$9,122,490	\$0.119	\$21,308	0.23%	\$0.000
11 General Service (Medium)	700	109,446,076	\$0	\$12,212,929	\$12,212,929	\$0.112	\$0	\$12,020,601	\$12,020,601	\$0.110	-\$192,328	-1.57%	-\$0.002
12 General Service (Large)	112	115,154,681	\$0	\$10,835,762	\$10,835,762	\$0.094	\$0	\$10,896,076	\$10,896,076	\$0.095	\$60,314	0.56%	\$0.001
13 Special Contracts (Small)	0	0	\$0	\$0	\$0	\$0.000	\$0	\$0	\$0	\$0.000	\$0	0.00%	\$0.000
14 Transmission Level Service	4	27,161,696	\$0	\$2,343,113	\$2,343,113	\$0.086	\$0	\$2,343,134	\$2,343,134	\$0.086	\$21	0.00%	\$0.000
15 Special Contracts (Large)	6	62,301,435	\$0	\$3,754,220	\$3,754,220	\$0.060	\$0	\$3,755,466	\$3,755,466	\$0.060	\$1,246	0.03%	\$0.000
16 Total Commercial & Industrial	9,972	391,961,631	\$0	\$38,738,802	\$38,738,802	\$0.099	\$0	\$38,661,952	\$38,661,952	\$0.099	-\$76,850	-0.20%	\$0.000
17													
18 Oil Field													
19 Small Oil Field	2,046	65,140,814	\$0	\$6,291,371	\$6,291,371	\$0.097	\$0	\$6,963,752	\$6,963,752	\$0.107	\$672,381	10.69%	\$0.010
20 Large Oil Field	1,171	209,788,584	\$0	\$18,530,217	\$18,530,217	\$0.088	\$0	\$18,530,370	\$18,530,370	\$0.088	\$153	0.00%	\$0.000
21 Total Oil Field	3,216	274,929,398	\$0	\$24,821,588	\$24,821,588	\$0.090	\$0	\$25,494,122	\$25,494,122	\$0.093	\$672,534	2.71%	\$0.002
22													
23 Irrigation													
24 Incidental Irrigation - M System	750	1,171,381	\$0	\$276,641	\$276,641	\$0.236	\$0	\$296,986	\$296,986	\$0.254	\$20,345	7.35%	\$0.017
25 Irrigation Frozen - M System	676	20,473,849	\$0	\$3,026,856	\$3,026,856	\$0.148	\$0	\$2,878,142	\$2,878,142	\$0.141	-\$148,714	-4.91%	-\$0.007
26 Irrigation TD /T&T- M System	865	35,830,082	\$0	\$4,563,092	\$4,563,092	\$0.127	\$0	\$4,610,612	\$4,610,612	\$0.129	\$47,520	1.04%	\$0.001
27													
28 Total Irrigation	2,291	57,475,312	\$0	\$7,866,589	\$7,866,589	\$0.137	\$0	\$7,785,740	\$7,785,740	\$0.135	-\$80,849	-1.03%	-\$0.001
29													
30 Lighting													
31	0	7,140,073	\$0	\$1,062,577	\$1,062,577	\$0.149	\$0	\$1,116,199	\$1,116,199	\$0.156	\$53,622	5.05%	\$0.008
32 Wholesale	0	0	\$0	\$0	\$0	\$0.000	\$0	\$0	\$0	\$0.000	\$0	0.00%	\$0.000
33													
34 Interdepartmental													
35	0	0	\$0	\$0	\$0	\$0.000	\$0	\$0	\$0	\$0.000	\$0	0.00%	\$0.000
36 Total M-System	38,684	974,175,634	\$0	\$100,828,287	\$100,828,287	\$0.104	\$0	\$101,685,078	\$101,685,078	\$0.104	\$856,791	0.85%	\$0.001
37													
38 W-System													
39													
40 Residential													
41 Regular Residential	6,368	67,615,915	\$0	\$6,665,100	\$6,665,100	\$0.099	\$0	\$7,158,592	\$7,158,592	\$0.106	\$493,492	7.40%	\$0.007
42 Peak Management	192	4,231,077	\$0	\$333,478	\$333,478	\$0.079	\$0	\$370,991	\$370,991	\$0.088	\$37,513	11.25%	\$0.009
43	6,560	71,846,992	\$0	\$6,998,578	\$6,998,578	\$0.097	\$0	\$7,529,583	\$7,529,583	\$0.105	\$531,005	7.59%	\$0.007
44 Commercial & Industrial													
45 General Service (Small)	2,382	57,870,971	\$0	\$5,676,705	\$5,676,705	\$0.098	\$0	\$5,950,270	\$5,950,270	\$0.103	\$273,565	4.82%	\$0.005
46 General Service (Large)	35	197,098,636	\$0	\$12,755,276	\$12,755,276	\$0.065	\$0	\$13,947,697	\$13,947,697	\$0.071	\$1,192,421	9.35%	\$0.006
47 Public Schools	40	4,099,389	\$0	\$356,077	\$356,077	\$0.087	\$0	\$377,065	\$377,065	\$0.092	\$20,988	5.89%	\$0.005
48 Total Commercial & Industrial	2,458	259,068,996	\$0	\$18,788,058	\$18,788,058	\$0.073	\$0	\$20,275,032	\$20,275,032	\$0.078	\$1,486,974	7.91%	\$0.006
49													
50 Oil Field													
51	286	41,983,688	\$0	\$2,926,425	\$2,926,425	\$0.070	\$0	\$3,227,522	\$3,227,522	\$0.077	\$301,097	10.29%	\$0.007
52 Irrigation													
53	337	11,002,874	\$0	\$1,088,545	\$1,088,545	\$0.099	\$0	\$1,174,334	\$1,174,334	\$0.107	\$85,789	7.88%	\$0.008
54 Lighting													
55	0	3,746,232	\$0	\$370,487	\$370,487	\$0.099	\$0	\$389,336	\$389,336	\$0.104	\$18,849	5.09%	\$0.005
56 Wholesale	0	0	\$0	\$0	\$0	\$0.000	\$0	\$0	\$0	\$0.000	\$0	0.00%	\$0.000
57													
58 Total W-System	9,640	387,648,782	\$0	\$30,172,093	\$30,172,093	\$0.078	\$0	\$32,595,807	\$32,595,807	\$0.084	\$2,423,714	8.03%	\$0.006
59													
60 Total System	48,325	1,361,824,416	\$0	\$131,000,380	\$131,000,380	\$0.096	\$0	\$134,280,885	\$134,280,885	\$0.099	\$3,280,505	2.50%	\$0.002
61													
62 Other Revenue					\$825,740				\$825,740				