

**Mid-Kansas**

ELECTRIC COMPANY, LLC

neighbors serving neighbors

Received
on

SEP 24 2013

TO: All Zonal Transmission Customers

FROM: Mid-Kansas Electric Company, LLC (Mid-Kansas)

DATE: September 24, 2013

RE: Formula Rate Posting for Mid-Kansas Update (2014 Projected)

by
State Corporation Commission
of Kansas

In accordance with the Mid-Kansas Open Access Transmission Tariff (OATT), Appendix B to Attachment H – Formula Rate Implementation Protocols (Protocols), at Paragraph C.3.h., notice is hereby provided that Mid-Kansas has submitted the following information to the Southwest Power Pool, Inc., for posting to the OASIS website, which may be accessed at the following URL

address: <http://sppoasis.spp.org/documents/SWPP/MemberRelatedPostings/MemberRelatedPostings.asp>.

- This Notice with the following attachments:
 - Attachment 1 – a data populated Formula template reflecting the projected 2014 Rate Year (Excel and PDF);
 - Supporting documentation required by the Protocols
 - Attachment 2A – Mid-Kansas Transmission Plant Additions Summary (PDF)
 - Attachment 2B – “MKEC Maintenance Retainer Amortization for the ITC KETA Transmission Project” with Oracle transaction details (PDF);
 - Attachment 2C – Mid-Kansas Notes to Financial Statements (December 31, 2012 and 2011) regarding Regulatory Assets and Liabilities (PDF)

This Notice with Attachments is also being filed today in the KCC compliance Docket 13-MKEE-360-TFR.

Questions regarding this Notice may be directed to Don Gulley, vice president, regulatory and market affairs, at dgulley@sunflower.net or (785) 623-6630, or James Brungardt, regulatory affairs administrator, at jbrungardt@sunflower.net or (785) 623-6638.

c. Alfred Busbee, SPP

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

Overview

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

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

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

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

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

<u>Page</u>	<u>Tab</u>	<u>Description</u>
2	Summary	Summary of projected revenue requirements, point to point rates, and Schedule 1 rates.
3	Actual Net Rev Req	Actual net revenue requirements for most recent calendar year
4-8	Actual Gross Rev Req	Actual gross revenue requirements for most recent calendar year
9	Actual Sch 1 Rev Req	Actual revenue requirements for Schedule 1
10-11	A-1 (Act. Rev. Credits)	Actual revenue credits
12	A-2 (Act. Divisor)	Actual transmission system load
13	A-3 (Act. ADIT)	Actual Accumulated Deferred Income Taxes (ADIT)
14-15	A-4 (Act. Excluded Assets)	Assets excluded from transmission rate base
16	A-5 (Act. Depreciation Rate)	Depreciation rates for each account
16A-B	A-5 Rev (2011 Depr Rates)	Depreciation rates for each account as approved by the KCC in Docket No. 12-MKEE-191-DRS
17	A-6 (Act. Taxes Other)	Actual taxes other than income taxes
18-23	A-7 (Act. RTO Directed Projects)	Actual RTO-directed projects: Base Plan, Balanced Portfolio, and ITP/Priority Projects
24	A-8 (Act. Sponsored Projects)	Actual sponsor-funded projects
25-32	A-9 (Act. Incentive Plant)	Actual incentive returns
33	A-10 (Act. Third Party Proj)	Actual projects constructed by MKEC for Third Parties
34	A-11 (Act. A&G)	Actual Administrative and General Expenses
35-36	A-12 (Act. 13-Mo & BOY and EOY Aver.)	Actual 13-Month averages and BOY-EOY averages for rate base items
37-38	TU (True-up)	True-up adjustment and interest calculation
39-47	RTO Project Smry	Actual and projected RTO-directed projects
48-49	Spon Project Smry	Actual and projected Sponsor-funded projects
50-51	Third Party Project Smry	Actual and projected Third Party projects
52	Projected Net Rev Req	Projected net revenue requirements for next calendar year
53-57	Projected Gross Rev Req	Projected gross revenue requirements for next calendar year
58	Projected Schedule 1 Rev Req	Projected revenue requirements for Schedule 1
59-62	P-1 (Proj Trans Plant)	Projected transmission plant for next calendar year and incentive returns
63	P-2 (Proj. Exp. & Rev. Credits)	Projected expenses and revenue credits for next calendar year
64	P-3 (Proj. Trans. Network Load)	Projected transmission system load
65-70	P-4 (Proj. RTO Projects)	Projected RTO-directed projects: Base Plan, Balanced Portfolio, ITP/Priority Projects
71	P-5 (Proj. Sponsored. Projects)	Projected sponsor-funded projects
72	P-6 (Proj. Third Party Projects)	Projected projects constructed by MKEC for Third Parties
Table of Contents		

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Projected Revenue Requirements
For the 12 months ended - December 31, 2014

Line No.	(1) <u>Description</u>	(2) <u>Source</u>	(3)	(4) <u>Amount</u>
	<u>A. Net Revenue Requirement Including True-Up</u>			
1	Base Plan Net Revenue Requirements	Projected Net Rev Req, L41	\$ 10,009,009	
2	Balanced Portfolio Net Revenue Requirement	Projected Net Rev Req, L42	-	
3	ITP/Priority Projects-1 Net Revenue Requirement	Projected Net Rev Req, L43	-	
4	ITP/Priority Projects-2 Net Revenue Requirement	Projected Net Rev Req, L44	-	
5	Sponsored Projects Net Revenue Requirements	Projected Net Rev Req, L45	-	
6	Third Party Projects Net Revenue Requirements	Projected Net Rev Req, L46	-	
7	Total	Sum (L1:L6)		\$ 10,009,009
8				
9	Zonal Net Revenue Requirement	Projected Net Rev Req, L49	\$	19,802,266
10				
11	<u>B. Point-to-Point Service</u>			
12	MKEC 12-CP. Peak Demand	WP P-3, L15		523.9 MW
13				
14	Annual Point-to-Point Rate in \$/MW - Year	L9 / L12	\$	37,797.000
15	Monthly Point-to-Point Rate in \$/MW - Month	L14 / 12 months	\$	3,150.000
16	Weekly Point-to-Point Rate in \$/MW - Weekly	L14 / 52 weeks	\$	727.000
17	Daily On-Peak Point-to-Point Rate in \$/MW - Day	L14 / 260 days	\$	145.400
18	Daily Off-Peak Point-to-Point Rate in \$/MW - Day	L14 / 365 days	\$	103.600
19	Hourly On-Peak Point-to-Point Rate in \$/MW - Hour	L17 / 16 hours	\$	9.090
20	Hourly Off-Peak Point-to-Point Rate in \$/MW - Hour	L18 / 24 hours	\$	4.320
21				
22	<u>C. Schedule 1 ARR</u>			
23	Net Schedule 1 Revenue Requirement for Zone	Projected Sch 1 Rev Req, L12	\$	632,532
24				
25	<u>D. Schedule 1 Rate Calculations</u>			
26	MKEC 12-CP. Peak Demand	WP P-3, L15		523.9 MW
27				
28	Annual Point-to-Point Rate in \$/MW - Year	L23 / L26	\$	1,207.300
29	Monthly Point-to-Point Rate in \$/MW - Month	L28 / 12	\$	100.600
30	Weekly Point-to-Point Rate in \$/MW - Week	L28 / 52	\$	23.220
31	Daily Point-to-Point Rate in \$/MW - Day	L28 / 365	\$	3.308
32	Hourly Point-to-Point Rate in \$/MW - Hour	L28 / 8760	\$	0.138

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Actual Net Revenue Requirements
For the 12 months ended - December 31, 2012

Line No.	(1) Description	(2) Reference	(3)	(4)	(5) Amount
	<u>REVENUE REQUIREMENTS</u> (including approved incentives, if any)				
1	Total Transmission Facilities	Act Gross Rev, Pg. 2, L100, col. 6			\$ 21,764,429
2					
3	Base Plan Gross Revenue Requirements	WP A-7, L21, Col. m	\$ 5,251,149		
4	Balanced Portfolio Gross Revenue Requirement	WP A-7, L25, Col. m	-		
5	ITP/Priority Projects-1 Gross Revenue Requirement	WP A-7, L29, Col. m	-		
6	ITP/Priority Projects-2 Gross Revenue Requirement	WP A-7, L33, Col. m	-		
7	Sponsored Gross Revenue Requirements	WP A-8, L4, Col. m	-		
8	Third Party Projects Gross Revenue Requirements	WP-10, L4, Col. m	-		
9	Total	Sum (L3:L8)		\$ 5,251,149	5,251,149
10					
11	Zonal Gross Revenue Requirement	L1 - L9			\$ 16,513,280
12					
13	<u>REVENUE CREDITS</u>				
14					
15	Zonal Gross Revenue Credit	WP A-1, Pg.1 L45			\$ 5,207,063
16					
17	<u>NET REVENUE REQUIREMENT</u>				
18	Base Plan Net Revenue Requirements	L3	\$ 5,251,149		
19	Balanced Portfolio Net Revenue Requirement	L4	-		
20	ITP/Priority Projects-1 Net Revenue Requirement	L5	-		
21	ITP/Priority Projects-2 Net Revenue Requirement	L6	-		
22	Sponsored Project Net Revenue Requirements	L7	-		
23	Third Party Projects Net Revenue Requirements	L8	-		
24	Total	Sum (L18:L23)		\$ 5,251,149	
25					
26	Zonal Net Revenue Requirement	L11 - L15			\$ 11,306,218
27					

Mid-Kansas Electric Company, LLC (MKEC) Rate Formula Template Actual Gross Revenue Requirements For the 12 months ended - December 31, 2012						
Line	(1) Description	(2) KCC Annual Report/Workpaper	(3) Total Company	(4)	(5) Allocator	(6) Transmission (Col 3 times Col 5)
1	RATE BASE:					
2	PLANT IN SERVICE					
3	Production	WP A-12, Pg. 1, L1 & L2	\$ 89,696,107		NA	\$ -
4	Transmission	WP A-12, Pg. 1, L3	90,893,576		DA 1.00000	90,893,576
5	Less: Excluded Plant	WP A-4, Pg. 1, L13 Note J & K	\$ -		DA 1.00000	-
6	Distribution	WP A-12, Pg. 1, L4	2,021,406		NA	
7	General	WP A-12, Pg. 1, L5	24,129,426		W/S 0.41673	10,055,482
8	Intangible & Other	WP A-12, Pg. 1, L6	51,666		W/S 0.41673	21,531
9	TOTAL GROSS PLANT	Sum (L3:L8) - L5	\$ 206,792,182			\$ 100,970,589
10						
11	ACCUMULATED DEPRECIATION	Note Q				
12	Production	WP A-12, Pg. 1, L9 & L10	\$ 76,109,036		NA	\$ -
13	Transmission	WP A-12, Pg. 1, L11	40,857,779		DA 1.00000	40,857,779
14	Less: Excluded Plant	WP A-4, Pg. 1, L13 Note J & K	\$ -		DA 1.00000	-
15	Distribution	WP A-12, Pg. 1, L12	652,608		NA	
16	General	WP A-12, Pg. 1, L13	6,698,335		W/S 0.41673	2,791,404
17	Intangible & Other	WP A-12, Pg. 1, L14	27,501		W/S 0.41673	11,461
18	TOTAL ACCUM. DEPRECIATION	Sum (L12:L17) - L14	\$ 124,345,259			\$ 43,660,644
19						
20	NET PLANT IN SERVICE					
21	Production	L3- L12	\$ 13,587,071			\$ -
22	Transmission	L4- L13	50,035,797			50,035,797
23	Less: Excluded Plant	L5- L14	\$ -			-
24	Distribution	L6- L15	1,368,798			
25	General	L7- L16	17,431,091			7,264,077
26	Intangible & Other	L8- L17	24,165			10,070
27	TOTAL NET PLANT	Sum (L21:L26) - L23	\$ 82,446,922			\$ 57,309,945
28						
29	CONTRUCTION WORK IN PROGRESS					
30	Production	WP A-12, Pg. 1, L23	\$ 6,710,980			\$ -
31	Transmission	WP A-12, Pg. 1, L24	18,192,006		TP 1.00000	18,192,006
32	Less: CWIP Assoc. with Third Party and Sponsored Projects					
33	Distribution	WP A-12, Pg. 1, L25	-			
34	General Plant	WP A-12, Pg. 1, L26	1,079,355		W/S 0.41673	449,801
35	Total	L30 + L31 - L32 + L33 + L34	\$ 25,982,340			\$ 18,641,806
36						
37	ADJUSTMENTS TO RATE BASE					
38	Accumulated Deferred Income Taxes	WP A-3	\$ -		DA 1.00000	\$ -
39	Reserve Funds (Non-Escrowed)	WP A-12, Pg. 2, L36	-		DA 1.00000	-
40	Unamortized Abandoned Transmission Plant	WP A-12, Pg. 2, L38, Note S	-		DA 1.00000	-
41	TOTAL ADJUSTMENTS	Sum (L38:L40)	\$ -			\$ -
42						
43	LAND HELD FOR FUTURE USE	WP A-12, Pg. 2, L44 Note B	\$ -		DA 1.00000	\$ -
44						
45	WORKING CAPITAL					
46	CWC					
47	O&M Expense less Fuel	KCC Pg. 36-1, L40d - Pg. 34, L2b -L8b-L35b	\$ 41,509,669		NA	
48	O&M Expense Allocated to Transmission	Pg. 2, L73, Col (6)				\$ 11,676,514
49		Calculated Note C	\$ 5,188,709			\$ 1,459,564
50	Materials & Supplies--Transmission	WP A-12, Pg. 1, L48	1,385,741		TP 1.00000	1,385,741
51	Materials & Supplies--Other	WP A-12, Pg. 1, L46, L47 & L49	138,324		NA	
52	Stores Expense	WP A-12, Pg. 2, L55	-		W/S 0.41673	-
53	Prepayments (JEC Prepayment)	WP A-12, Pg. 2, L57 (Note D)	-		NA	-
54	Prepayments (Account 165)	WP A-12, Pg. 2, L58 (Note D)	659,989		GP 0.48827	322,253
55	TOTAL WORKING CAPITAL	Sum (L49:L54)	\$ 7,372,762			\$ 3,167,558

56							
57	Rate Base	Sum(L27, L35, L41, L43, L55)	\$115,802,025		RB = 0.68323		\$79,119,309

Mid-Kansas Electric Company, LLC (MKEC)						
Rate Formula Template						
Actual Gross Revenue Requirements						
For the 12 months ended - December 31, 2012						
Line	(1) Description	(2) KCC Annual Report/Workpaper	(3) Total Company	(4)	(5) Allocator	(6) Transmission (Col 3 times Col 5)
58	<u>O&M:</u>					
59	Transmission	KCC Report Pg. 35, L17, Col. b	\$ 23,321,587			
60	Less: Transmission by Others Acct. 565	KCC Report Pg. 35, L6, Col. b (Note E)	14,550,297			
61	Less: Transmission Leases & Facility Charges	MKEC Records (Note F)	-			
62	Less Acct. 561 Expense Recovered Through Sch. 1	Actual Sch 1 Rev Req, L10	620,873			
63	Total Transmission O&M	L59 - Sum(L60:L62) (Note H)	\$ 8,150,417	TP	1.00000	\$ 8,150,417
64	A&G -Adjusted	WP A-11, L8	\$ 8,098,668	W/S	0.41673	3,374,967
65	Plus: Safety Advertising	WP A-11, L9	-	W/S	0.41673	-
66	Plus Association Dues Directly Related to Transmission	WP A-11, L10	-	DA	1.00000	-
67	Plus: Advertising -Transmission	WP A-11, L15	-	DA	1.00000	-
68	Plus: Research -Transmission	WP A-11, L20	-	DA	1.00000	-
69	Plus: Regulatory Exp -Transmission	WP A-11, L25	362,656	W/S	0.41673	151,130
70	Plus: Corporate Visibility -Transmission	WP A-11, L31	-	W/S	0.41673	-
71	Subtotal A&G	L64 + Sum(L65:L70)	\$ 8,461,324			\$ 3,526,097
72	Transmission Lease Payments & Facility Charges	Note F	-	DA	1.00000	-
73	TOTAL O&M	L63 + L71 + L72	\$ 16,611,741			\$ 11,676,514
74						
75	DEPRECIATION EXPENSE	Note Q				
76	Production	KCC Report Pg. 38, L2, Col. c	\$ 870,138	NA	0.00000	\$ -
77	Transmission	KCC Report Pg. 38, L2, Col. D (Note V)	1,825,802	TP	1.00000	1,825,802
78	Distribution	KCC Report Pg. 38, L2, Col. e	54,613	NA	0.00000	-
79	General	KCC Report Pg. 38, L2, Col. f	1,143,462	W/S	0.41673	476,516
80	Intangible & Other	MKEC Records	2,116	W/S	0.41673	882
81	Amortization of Abandoned Transmission Plant	Acct. 407 (Note S)	-	DA	1.00000	-
82	TOTAL DEPRECIATION	Sum(L76:L81)	\$ 3,896,131			\$ 2,303,200
83						
84	TAXES OTHER THAN INCOME TAXES	(Note I)				
85	LABOR RELATED					
86	Payroll	WP A-6, L9	\$ 96	W/S	0.41673	\$ 40
87	Highway and vehicle	WP A-6, L9	-	W/S	0.41673	-
88	PLANT RELATED					
89	Property	WP A-6, L9, (Note M)		GP	0.48827	-
90	Gross Receipts	WP A-6, L9	50	NA		-
91	Other	WP A-6, L9	-	GP	0.48827	-
92						
93	TOTAL OTHER TAXES	Sum(L86:L91)	\$ 146			\$ 40
94						
95	RETURN					
96	Return before incentives	L171	\$ 11,393,947	RB	0.68323	\$ 7,784,675
97	Incentive return	L180				-
98	Total Return	L96 + L97				\$ 7,784,675
99						
100	GROSS REV. REQUIREMENT WITH INCENTIVES	L73 + L82 + L93 + L98				\$ 21,764,429
101	LESS: Gross Revenue Requirements for Incentives	L97				-
102						
103	GROSS REV. REQUIREMENT WITHOUT INCENTIVES	L100 - L101				\$ 21,764,429

Mid-Kansas Electric Company, LLC (MKEC)						
Rate Formula Template						
Actual Gross Revenue Requirements						
For the 12 months ended - December 31, 2012						
Line	(1) Description	(2) KCC Annual Report/Workpaper	(3) Total Company	(4)	(5) Allocator	(6) Transmission (Col 3 times Col 5)
104	<u>TRANSMISSION PLANT INCLUDED IN FORMULA</u>					
105	Total transmission plant	Pg. 3, L114	\$ 90,893,576	DA	1.00000	\$ 90,893,576
106	Less: Substation, 34kV, & Radial Lines to Distr. Plt.	WP A-4, L11 (Note J)	-			-
107	Less: Total GSU in Transmission Plant	WP A-4, L4 (Note K)	-			-
108	Transmission plant included in rates	L105 - L106 - L 107	\$ 90,893,576			\$ 90,893,576
109	Percentage of transmission plant included in rates	L108 / L105			TP= 1.00000	
110						
111	<u>GROSS AND NET PLANT ALLOCATORS</u>					
112	GROSS PLANT IN SERVICE (ACTUAL HISTORICAL COST)					
113	Production	Pg 1, L3	\$ 89,696,107	NA		\$ -
114	Transmission	Pg. 1, L4	90,893,576	DA	1.00000	90,893,576
115	Less: Excluded Plant	Pg 1, L5	-	DA	1.00000	-
116	Distribution	Pg 1, L6	2,021,406	NA		-
117	General & Intangible	Pg 1, L7 + L8	24,181,092	W/S	0.41673	10,077,013
118	TOTAL GROSS PLANT	L113 + L114 - L 115 + L 116 + L117	\$ 206,792,182		GP = 0.48827	\$ 100,970,589
119						
120	ACCUMULATED DEPRECIATION (ACTUAL HISTORICAL COST) (Note Q)					
121	Production	Pg 1, L12	\$ 76,109,036	NA		\$ -
122	Transmission	Pg 1, L13	40,857,779	DA	1.00000	40,857,779
123	Less: Excluded Plant	Pg 1, L14	-	DA	1.00000	-
124	Distribution	Pg 1, L15	652,608			-
125	General & Intangible	Pg 1, L16 + L17	6,725,837	W/S	0.41673	2,802,865
126	TOTAL ACCUM. DEPRECIATION	L121 + L122 - L 123 + L 124 + L125	\$ 124,345,259			\$ 43,660,644
127						
128	NET PLANT IN SERVICE (ACTUAL HISTORICAL COST)					
129	Production	L113 - L121	\$ 13,587,071			\$ -
130	Transmission	L114 - L122	50,035,797			50,035,797
131	Less Excluded Plant	L115 - L123	-			-
132	Distribution	L116 - L124	1,368,798			-
133	General & Intangible	L117 - L125	17,455,256			7,274,148
134	TOTAL NET PLANT	L129 + L130 - L 131 + L 132 + L133	\$ 82,446,922		NP = 0.69511	\$ 57,309,945
135						
136	<u>WAGES & SALARY ALLOCATOR (W&S)</u>					
137	Production	KCC Pg. 37, L1, Col. d	\$ 5,029,784		-	\$ -
138	Transmission	KCC Pg. 37, L2, Col. d	3,593,655	TP	1.00000	3,593,655
139	Distribution	KCC Pg. 37, L3, Col. d	-		-	-
140	Other (excluding A&G)	KCC Pg. 37, L4. L5 & L6, Col. d	-		-	-
141	Total	Sum (L137:L140)	\$ 8,623,439			\$ 3,593,655
142	Wage & Salary Allocator Calculation	Col 6, L141 / Col 3, L141			W/S=	0.41673

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2012

Line	(1) Description	(2) KCC Annual Report/Workpaper	(3) Total Company \$	(4) TP	(5) Allocator Allocation	(6) Transmission (Col 3 times Col 5)
143	<u>RETURN (R)</u>	Note N				
144	MFI Test					
145	LT Debt	KCC Pg. 5, L11, Avg. of Col. c & Col. d	\$ 124,149,374			
146	LT Interest Expense (Acct. 427)	KCC Pg. 8, L15, Col. c	\$ 8,260,563			
147	ST Interest (Acct. 431)	KCC Pg. 8, L17, Col. c	358,863			
148	Total Interest Expense	L146 + L147	\$ 8,619,426			
149	Target MFI	(Note P)	1.5357			
150	Return Requirements (LT Interest plus Margin)	L148 * L149	\$ 13,236,853			
151	Less: Non Operating Income	KCC Pg. 8, L23, Col. C (Note L) (Note W)	2,356,181			
152	Plus: Amortization of Debt Discount and Debt Expense	KCC Pg. 8, L16, Col. c	513,275			
153	Plus: Amortization of Acquisition Costs	KCC Pg. 46 (Acct. 425) - L80 (Note G)	-			
154						
155	Net Operating Return Req. (accrual basis)	L150 - L151 + L152 + L153 + L154	\$ 11,393,947			
156						
157	DSC Test					
158	Debt Service					
159	LT Interest Expense	L146	\$ 8,260,563			
160	Principal Payment	KCC Pg. 22, L18, Col. e	1,917,362			
161	Debt Service	L159 + L160	\$ 10,177,925			
162	Target DSC	(Note P)	1.2802			
163	Return Requirements	L161 * L162	\$ 13,029,780			
164	Less: Non Operating Income	L151	2,356,181			
165	Plus: Amortization of Debt Discount and Debt Expense	L152	513,275			
166	Net Operating Return Req. (cash basis)	L163 - L164 + L165	\$ 11,186,874			
167	Less: Depreciation Expense	L82	3,896,131			
168	Equivalent Return Requirements (accrual basis)	L166 - L167	\$ 7,290,743			
169						
170	Critical Ratio (MFI or DSC)	Greater of L155 or L168	MFI			
171	Return Requirements Greater of MFI or DSC Test	Greater of L155 or L168	\$11,393,947			
172	Average LT Interest Rate	L146 / L145	6.6537%			
173	Average Return on Rate Base	L171 / L57	9.8392%			
174						
175	GROSS REV. REQUIREMENT FOR INCENTIVE PROJECTS					
176	Plant Granted Incentive MFI Adder:					
177	Total Incentive Plant	WP A-9, L27	\$ -			
178	Less: Total Accumulated Depreciation	WP A-9, L27	-			
179	Net Incentive Plant	L177 - L178	\$ -			
180	Incentive Return	WP A-9, L27			\$ -	
181						
182						
183						
184						
185						
186	Abandoned Plant:					
187	Unamortized Abandoned Transmission Plant	L40 of Pg 1 (Note S)	\$ -			
188	Return on Abandoned Plant	L173 * L187	\$ -			
189	Amortization Expense for Abandoned Plant	L81 of Pg. 2	-			
190	Total Recovery for Abandoned Plant	Sum (L188:L189)			\$ -	
191	TOTAL GROSS REV. REQ. FOR INCENTIVE PROJ.	L180 +L184 + L190				\$ -

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2012

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

Note	
A	MKEC records expense associated with providing Schedule 1, Scheduling, System Control, and Dispatch Service, in both Accts. 561 and 565. See Actual Sch 1 Rev Req, and Workpaper S1.
B	Includes only Land Held for Future Use associated with Transmission facilities.
C	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Pg. 2, L73, Col. 6.
D	Prepayments are the electric related prepayments booked to Acct. 165 and reported on MKEC's KCC Annual Report Pg. 17, L20, Col. b.
E	Expenses recorded in Account 565, Transmission of Electricity by Others, are not recoverable through the formula rate. The amount shown above excludes \$ - which was manually reclassified to other accounts.
F	Lease and joint facilities charges included on L61, page 2 of 5, are those costs attributable to transmission facilities.
G	This line sahl not be populated unless authorized by the Commission.
H	Transmission O&M on this line does not include any SPP charges for Schedule 1-A of the SPP OATT.
I	Includes only unallocated FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Pursuant to RUS accounting standards, the majority of this other tax expense is allocated directly to the appropriate O&M accounts. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template.
J	Removes transmission plant determined by Commission order to be excluded from RTO transmission rate base to the extent that plant balances are not adjusted.
K	Removes generator step-up facilities determined by Commission order to be excluded from RTO transmission rate base to the extent plant balances are not adjusted. MKEC records this investment in a production plant account.
L	As more fully described in Section C.3.e. of the Protocols, any amounts received from ITC Great Plains, LLC (ITC), shall be booked as non-operating income in the year received except for amounts designated as a “Maintenance Retainer,” which shall be deferred and amortized into non-operating income over three years
M	If the transmission related component of property tax is specifically identified in MKEC's KCC Annual Report, then a TP allocator shall be used. Property tax shall be allocated to transmission by the GP allocator if transmission related property tax is not specifically identified in the KCC Annual Report.
N	Return is based on the maximum of either a MFI or DSC test.
O	Reserved for future use.
P	The approved MFI and DSC rations will be established by the KCC. No change in MFI and DSC may be made absent a filing with the KCC. Any incentive ROEs approved by the FERC are shown by project in Worksheet A-9.
Q	The current depreciation rates used to calculate depreciation expense and accumulated depreciation balances are shown in worksheet A-5 (Act. Depreciation Rate).
R	Reserved for future use.
S	The Unamortized Abandoned Transmission Plant can only be included in rate base if authorized by the Commission.
T	Reserved for future use.
U	Reserved for future use.
V	Excludes depreciation on assets expected to be recorded as long-term leases.
W	Includes amounts recorded as revenue related to long-term leases

ALLOCATION FACTORS				
Line	Allocators	Description	Source	Amount
1	RB	Percentage of rate base attributable to transmission	Pg. 2, L57, Col.5	0.68323
2	TP	Percentage of transmission plant included in rate base.	Pg. 3, L109, Col.5	1.00000
3	W/S	Percentage of transmission labor included in rates	Pg. 3, L142, Col.6	0.41673
4	DA	Direct assignment		1.00000
5	GP	Ratio of allocated transmission, general, & intangible plant to total gross plant.	Pg. 3, L118, Col.5	0.48827
6	NA	Not applicable for the transmission formula rate.		0.00000
7	NP	Ratio of net transmission, general, & intangible plant to total net plant.	Pg. 3, L134, Col.5	0.69511

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Utilizing FERC KCC Annual Report Data
Actual Schedule 1 Revenue Requirements
For the 12 months ended - December 31, 2012

Line No.	(1) Description	(2) Reference	(3) Amount
A. <u>Schedule 1 ARR</u>			
1	Total Scheduling, System Control and Dispatch Service	KCC Annual Report, Pg. 35, L2, col. B	\$ 622,905
2	Plus: Acct. 565 SPP NERC Compliance Charges	NERC Quarterly Assessments (50% of total)	-
3	Less: Scheduling, System Control and Dispatch Services		-
4	Less: Transmission Service Studies		2,032
5	Less: Reliability, Planning & Standards Dev. Services		-
6	Total	L1 + L2 - L3 - L4 - L5	\$ 620,873
7	Plus: NERC Penalties Associated with Transmission	Acct. 42630 (Note A)	-
8	Less: PTP Service Credit	WP A-1, Pg. 1, L26	50,428
9	Net Schedule 1 Revenue Requirement for Zone	L6 + L7 - L8	\$ 570,445
10	Acct. 561 Expenses Recovered Through Sch. 1 Charges	L1 - Sum(L3:L5)	\$ 620,873
B. <u>Schedule 1 Rate Calculations</u>			
11	MKEC 12-CP. Peak Demand	WP A-2, L14	530.0 MW
12	Annual Point-to-Point Rate in \$/MW - Year	L9 / L11	\$ 1,076.40
13	Monthly Point-to-Point Rate in \$/MW - Month	L12 / 12	\$ 89.70
14	Weekly Point-to-Point Rate in \$/MW - Week	L12 / 52	\$ 20.70
15	Daily Point-to-Point Rate in \$/MW - Day	L12 / 365	\$ 2.95
16	Hourly Point-to-Point Rate in \$/MW - Hour	L12 / 8760	\$ 0.12

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

Mid-Kansas Electric Company, LLC (MKEC)
Revenue Credits
For the 12 Months Ended December 31, 2012

<u>Line</u>	<u>Description</u>	<u>Total Company</u>	<u>Non- Transmission</u>	<u>Transmission</u>
1	<u>I. Rent from Electric Property, Account 454 (Note 12)</u>			
2	Account 4540001 - Other Rev -Rent Electric Property	\$ -	\$ -	\$ -
3	Transmission:			
4	Farm Land Rental	-		
5	Rental From Cell Phone Attaches	-		
6	Equipment / Facilities Rental	-		
7	Rental Substation Property -Cell Towers	-		
8	Other Rental	-		
9	Total Transmission	\$ -		
10	(Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section V, Notes below.)			
11				
12	<u>II. Other Operating Revenues To Reduce Revenue Requirement</u>			\$ -
13				
14	<u>III. Other Electric Revenue, Account 456</u>			\$ 37,886,778
15	(Provide data sources and necessary explanations in Notes below.)			
16	Less:			
17	TO's LSE Direct Assignment Revenue Credits (Explanation required if populated)			
18	TO's LSE Sponsored Upgrade Revenue Credits (Explanation required if populated)			
19	TO's LSE Sch. 11 Rev. from Sponsored or Direct Assign Facilities - Network Credits (Explanation required if populated)			
20	TO's LSE Sch. 11 Rev. from Sponsored or Direct Assign Facilities - PtP Credits (Explanation required if populated)			
21	TO's LSE Network Upgrades for Generation Interconnection - Credits (Explanation required if populated)			
22	Point-To-Point Revenue for GFAs Associated with Load Included in the Divisor (Explanation required if poulated)			
23	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor (Note 3)		25,638,299	
24	Revenue Associated with Transmission Plant Excluded From SPP Tariff			
25	Wholesale Distribution Revenue (WDR) (Note 2)		79,202	
26	Schedule 1 Revenue Point-to-Point Subtotal:	\$ 50,428	833,407	
27	Schedule 2 Revenue		8,339	
28	Schedules 3-6 Revenue		316,477	
29	Revenue for TO's Facilities Under Schedule 11			
30	Zonal Network Revenue for TO's Facilities Under Schedule 11 - (Note 3)	\$ -		
31	Region-wide Network Revenue for TO's Facilities Under Schedule 11 - (Note 3)	3,980,178		
32	Zonal Point-to-Point Revenue for TO's Facilities Under Schedule 11 - (Note 3)	-		
33	Region-wide Point-to-Point Revenue for TO's Facilities Under Schedule 11 - (Note 3)	-		
34	Subtotal	\$ 3,980,178		
35	Less: Rev. From Sch. 11 Projects Not In Service as of 12/31/2012 or Excess Sch. 11 Rev. (Note 9).	3,980,178		
36	Net Schedule 11 Revenue Associated With Special Projects in Service during 2010 (See L55)			-
37	Other - Revenue from bundled transmission service to Members. (Note 4)			
38	Other -Revenue from steam service to industrial customers. (Note 5)		1,650,402	
39	Other - Revenue associated with O&M expense on a generator interconnection. (Note 6)		23,021	
40	Other - Revenue to cover administration and vehicle maintenance.(Note 7)	286,894	0.41673	167,336
41	Other - Revenue associated with covering losses. (Note 8)		1,869,229	
42	Other (for future use as appropriate) -Revenue from TDC type charges to members		2,094,003	
43	Total Adjustments			32,679,715
44	Net 456 Account Transmission Related Activity			\$ 5,207,063
45	<u>IV. Total Revenue Credits to Apply to Zonal Revenue Requirement</u>			\$ 5,207,063

Mid-Kansas Electric Company, LLC (MKEC)
Revenue Credits
For the 12 Months Ended December 31, 2012

<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Amount</u>
46	Total Sch. 11 Revenue Received in 2010	L34	\$ 3,980,178
47			
48	Net Projected ATRR for Projects Completed as of 12/31/2012 for which Revenue was Received in 2012	Notes 10, 11	
49	Project 1		-
50	Project 2		-
51	Project 3		-
52	Project 4		-
53	Project 5		-
54	Project 6		-
55	Total Projected ATRR for Projects Completed as of 12/31/2012	Sum(L49:L54) (Total goes in L36)	\$ -
56			
57	Net Schedule 11 Revenue to be Applied as a Credit to Zonal ATRR in 2012	L46 - L55 (Total goes in L35)	\$ 3,980,178
58	Other Revenue Credits Applied to Zonal Revenue Requirements		1,226,885
59	Total Revenue Credits Applied to Zonal revenue requirements		\$ 5,207,063
60			

Notes:

- (1) Data for this worksheet came from MKEC's Annual Report to the KCC and the Company's General Ledger.
- (2) MKEC collected revenue for a Local Access Charge (LAC) through January, 2010 when the responsibility was transferred to the Member-Systems and its current OATT went into effect.
- (3) Includes any revenue from direct assignment to a customer of costs of a Base Plan, Balanced Portfolio, Priority or ITP project.
- (4) Bundled transmission service for Sch. 1, 2, 3, 5 & 6, WDR and loss billed to the MKEC Members. See Note 2 as well.
- (5) Steam sales to two industrial customers that are classified as other and are book to our 456 account per FERC and RUS accounting practices.
- (6) O&M on a generation interconnection and should not be included.
- (7) Administrative and vehicle maintenance revenue not related to transmission operation. This is equal to Actual Revenue * (1-W/S Allocator)..
- (8) Revenue associated with supplying losses.
- (9) Schedule 11 revenue for projects not yet completed as of 12/31/2012 and excess revenue (i.e., revenue less ATRR) for Sch. 11 projects completed by 12/31/2012 is assigned as a revenue credit against zonal ATRR. See page 2, L57
- (10) The Net Revenue Requirement with True-up from Projection for Actual Period, Schedule "Projected Net Rev Req," taken from the FBR two years prior to the current one (i.e., when the ATRR for these projects was established).
- (11) None of the Schedule 11 revenue received in 2012 was associated with projects completed as of 12/31/2012

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

Line	Date	Hour Ending	MKEC's Native System Peak Load	Adjustment	Adjusted MKEC's Native System Peak Load	Plus: 3rd Party Network Load (incl. gen.)	Reserve for Future Use	Plus: Grandfather Agreements	Reserve for Future Use	Reserve for Future Use	Less: Load Not Connected to the MKEC Transmission System	MKEC's Transmission System Load (e-f+g+h+i+j-k)	Average Transmission Network Load for January thru August	Percentage of Aver. Jan -Aug Load
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	1/31/2011	19:00	300.7	-	300.7	158.2	-	-			-	458.9	458.9	
2	2/1/2011	12:00	321.2	-	321.2	162.6	-	-			-	483.8	483.8	
3	3/2/2011	11:00	277.7	-	277.7	135.7	-	-			-	413.4	413.4	
4	4/19/2011	11:00	254.3	-	254.3	133.8	-	-			-	388.1	388.1	
5	5/9/2011	16:00	339.5	-	339.5	175.2	-	-			-	514.7	514.7	
6	6/30/2011	16:00	454.2	-	454.2	224.1	-	-			-	678.3	678.3	
7	7/27/2011	15:00	476.6	-	476.6	234.4	-	-			-	711.0	711.0	
8	8/1/2011	15:00	464.5	-	464.5	228.9	-	-			-	693.4	693.4	
9	9/1/2011	16:00	459.1	-	459.1	215.0	-	-			-	674.1		124.21%
10	10/4/2011	16:00	320.0	-	320.0	146.7	-	-			-	466.7		86.00%
11	11/21/2011	19:00	279.2	-	279.2	140.6	-	-			-	419.8		77.35%
12	12/5/2011	19:00	306.0	-	306.0	151.5	-	-			-	457.5		84.30%
13	Total		4,253.0	n/a	4,253.0	2,106.70	-	-	-	-	-	6,359.7	542.7	
14	12-CP		354.4	n/a	354.4	175.6	-	-	-	-	-	530.0		

Notes:

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

Mid-Kansas Electric Company, LLC (MKEC)
Allocation of ADIT
For the 12 months ended December 31, 2012

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

Mid-Kansas Electric Company, LLC (MKEC)
Excluded Assets--Assets Transferred from Transmission Rate Base
As of December 31, 2012

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

Mid-Kansas Electric Company, LLC (MKEC)
Excluded Assets--Assets Transferred from Transmission Rate Base
As of December 31, 2012

IV. 13 Month Average -Gross Plant

<u>Line</u>		Gross Plant													13 Months Avg Balance
		2011 Dec	2012 Jan	2012 Feb	2012 Mar	2012 Apr	2012 May	2012 Jun	2012 Jul	2012 Aug	2012 Sep	2012 Oct	2012 Nov	2012 Dec	
14	GSU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Radial Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
16	Substation -Transf from Dist. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
17	34 kV Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
18	Less: Substa. Facil. Tranf to Transm. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
19	Total -Excluded Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

V. 13 Month Average -Accumulated Depreciation

		Accumulated Depreciation													13 Months Avg Balance
		2011 Dec	2012 Jan	2012 Feb	2012 Mar	2012 Apr	2012 May	2012 Jun	2012 Jul	2012 Aug	2012 Sep	2012 Oct	2012 Nov	2012 Dec	
20	GSU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Radial Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
22	Substation -Transf from Dist. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
23	34 kV Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
24	Less: Substa. Facil. Tranf to Transm. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
25	Total -Excluded Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

VI. 13 Month Average -Net Plant

		Net Plant (Gross Plant less Accumulated Depreciation)													13 Months Avg Balance
		2011 Dec	2012 Jan	2012 Feb	2012 Mar	2012 Apr	2012 May	2012 Jun	2012 Jul	2012 Aug	2012 Sep	2012 Oct	2012 Nov	2012 Dec	
26	GSU	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
27	Radial Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
28	Substation -Transf from Dist. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
29	34 kV Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
30	Less: Substa. Facil. Tranf to Transm. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
31	Total -Excluded Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mid-Kansas Electric Company, LLC (MKEC)
Worksheet A-5 - Depreciation Rates
As of December 31, 2012

<u>Line</u>	<u>A/C</u>	<u>Description</u>	<u>Rate</u>
1	301	Organization	4.09%
2	302	Franchises	N.A.
3	303	Misc Intangible Plant	N.A.
4	350	Land & Land Rights	0.00%
5	352	Structures and Improvements	1.72%
6	353	Station Equipment	2.04%
7	354	Towers and Fixtures	0.00%
8	355	Poles and Fixtures	2.02%
9	356	Overhead Conductors and Devices	1.00%
10	357	Underground Conduit	N.A.
11	358	Underground Conductors and Devices	N.A.
12	389	Land and Land Rights	1.00%
13	390	Structures and Improvements	2.71%
14	391	Office Furniture and Equipment	9.40%
15	39106	Gen Plt-SJ OffMachines1987	N.A.
16	39102	Gen Plt-Computer Hardware	N.A.
17	39104	Gen Plt-Software	N.A.
18	392	Transportation Equipment	3.80%
19	393	Stores Equipment	7.39%
20	394	Tools, Shop and Garage Equipment	5.94%
21	395	Laboratory Equipment	5.54%
22	396	Power Operated Equipment	3.71%
23	397	Communication Equipment	7.22%
24	398	Miscellaneous Equipment	0.00%
25	399	Other Tangible Property (Note A)	N.A.
26			
27	Weighted Average Transmission Depreciation Rate		
28	Transmission Depreciation Expense in 2012		Actual Gross Rev Req L77, Col (3) \$ 1,825,802
29	Transm. Plant in Service (12 mo. avg. Dec., 2011 to Nov., 2012)		WP A-12, L8 \$ 89,111,632
30	Average Annual Transmission Depreciation Rate		L28 / L29 2.0489%
31	Average Monthly Transmission Depreciation Rate		L30 / 12 0.1707%

Notes

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

Mid-Kansas Electric Company, LLC (MKEC)
Taxes Other Than Income Taxes
For the 12 Months Ended December 31, 2012

Source: KCC Annual Report, Pg. 42

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Electric Acct</u> <u>408.1, 409.1</u>	<u>Excluded</u>	<u>Adjusted</u>	<u>Payroll</u>	<u>Highway &</u> <u>Vehicle</u>	<u>Property</u>	<u>Gross</u> <u>Receipts, Uses</u> <u>& KC Earning</u> <u>Tax</u>	<u>Other</u>	<u>Other</u> <u>Misc</u>	<u>Total of Cost</u> <u>Distribution</u>
1	Ad Valorem			-				-			-
2	Excise			-		-					-
3	Franchise -Corporate	50		50				50			50
4	Payroll (Note A)	96		96	96						96
5	Transaction			-				-			-
6	Property Taxes (Note A)	-		-				-			-
7	KC Earnings			-				-			-
8	Miscellaneous			-					-		-
9		146	-	146	96	-	-	50	-	-	146
10											
11	Income Taxes										
12	Federal	-									
13	State										
14											
15		146									

Notes

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

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2012

<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Total System</u>
1	Transmission Gross Plant in Service	Actual Gross Rev Req L4 - L5	\$ 90,893,576
2	Transmission Net Plant in Service	Actual Gross Rev Req L22 - L23	\$ 50,035,797
3	Net Plant Excluded for O&M, Other Taxes and General Plant	Note A	-
4	Adjusted Net Plant for O&M and Other Taxes	L2 - L3	\$ 50,035,797
5	Transmission O&M (includes allocation of A&G)	Actual Gross Rev Req L73 - L72	\$ 11,676,514
6	Percent of Net Plant	L5 / L4	23.34%
7	Other Taxes	Actual Gross Rev Req L93	\$ 40
8	Percent of Net Plant	L7 / L4	0.00%
9	General & Intangible Plant Allocation		
10	Depreciation	Actual Gross Rev Req L79 + L80	\$ 477,398
11	Return	Actual Gross Rev Req ((L25 + L26) / L27) * L96	988,081
12	Total	L10 + L11	\$ 1,465,479
13	Percent of Net Plant	L12 / L4	2.93%
14	Return (New Facilities)	Actual Gross Rev Req L172 * L149	10.22%

Note A: For some Special Projects, constructed on behalf of others, MKEC may contract with the other party to operate and maintain the subject facilities. Under such circumstances, the O&M and associated labor expenses are not recorded on MKEC's books. No such projects existed in 2010.

I. Summary of Actual RTO Directed Transmission Projects

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
					13 Mo. Avg.	13 Mo. Avg.	O&M and A&G						
				In Service	Gross	Net Plant	Allocated	Other	General	Depreciation	Non Incentive	Incentive	Gross
	Project No.	Project ID	Description	Date	Plant		Expense	Taxes	Plant	Expense	Return	Return	Revenue
					(see below)	(see below)	(f * L6)	(f * L8)	(f * L13)	(see below)	(f * L14)	(WP A-9)	Requirements
													(g + h + i + j + k + l)
A. Base Plan Projects													
15	1	30061	Pratt Capacitor Bank 115 kV	2010-03	\$ 2,705,760	\$ 1,986,663	\$ 463,614	\$ 2	\$ 58,187	\$ 55,438	\$ 203,000	\$ -	\$ 780,240
16	2	30062	Harper Capacitor Bank 115 kV	2010-06	\$ 1,766,930	\$ 1,308,047	\$ 305,250	\$ 1	\$ 38,311	\$ 36,203	\$ 133,658	\$ -	\$ 513,422
17	3	164	WEPL-Cimarron Plant 115 kV Line	2010-08	\$ 2,100,384	\$ 1,562,426	\$ 364,613	\$ 1	\$ 45,761	\$ 43,035	\$ 159,651	\$ -	\$ 613,061
18	4	653	Pratt - St. John 115kV Line Rebuild	2012-03	\$ 8,024,045	\$ 7,962,393	\$ 1,858,130	\$ 6	\$ 233,207	\$ 160,294	\$ 813,608	\$ -	\$ 3,065,245
19	5	903	Clifton - Greenleaf 115kV Line (Note	2012-09	\$ 733,630	\$ 731,751	\$ 170,764	\$ 1	\$ 21,432	\$ 12,213	\$ 74,771	\$ -	\$ 279,181
20	6				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Total Base Plan Projects				\$ 15,330,749	\$ 13,551,280	\$ 3,162,370	\$ 11	\$ 396,898	\$ 307,182	\$ 1,384,688	\$ -	\$ 5,251,149
B. Balanced Portfolio Projects													
22	1				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	2				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	3				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Total Balanced Portfolio Projects				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C. ITP Priority 1 Projects													
26	1				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	2				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	3				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Total ITP Priority 1 Projects				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D. ITP Priority 2 Projects													
30	1				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	2				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	3				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Total ITP Priority 2 Projects				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2012

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

II. Calculation of Net Plant for Base Plan (BFF) Projects:						Pratt Capacitor Bank 115 kV			Harper Capacitor Bank 115 kV			WEPL-Cimarron Plant 115 kV Line														
						Project: 1			Project: 2			Project: 3														
						SPP Proj. ID		30061	SPP Proj. ID		30062	SPP Proj. ID		164	SPP Proj. ID		164									
Year		Month		Plant Balance by Month		Depr. Rate / 12 (notes B & C)		Depreciation Expense		Plant Balance by Month		Depr. Rate / 12 (notes B & C)		Depreciation Expense		Plant Balance by Month		Depr. Rate / 12 (notes B & C)		Depreciation Expense						
34	2011		Dec		\$ 2,705,760						\$ 1,766,930						\$ 2,100,384									
35	2012		Jan		\$ 2,705,760		0.1707%		\$ 4,620		\$ 1,766,930		0.1707%		\$ 3,017		\$ 2,100,384		0.1707%		\$ 3,586					
36	2012		Feb		\$ 2,705,760		0.1707%		\$ 4,620		\$ 1,766,930		0.1707%		\$ 3,017		\$ 2,100,384		0.1707%		\$ 3,586					
37	2012		Mar		\$ 2,705,760		0.1707%		\$ 4,620		\$ 1,766,930		0.1707%		\$ 3,017		\$ 2,100,384		0.1707%		\$ 3,586					
38	2012		Apr		\$ 2,705,760		0.1707%		\$ 4,620		\$ 1,766,930		0.1707%		\$ 3,017		\$ 2,100,384		0.1707%		\$ 3,586					
39	2012		May		\$ 2,705,760		0.1707%		\$ 4,620		\$ 1,766,930		0.1707%		\$ 3,017		\$ 2,100,384		0.1707%		\$ 3,586					
40	2012		Jun		\$ 2,705,760		0.1707%		\$ 4,620		\$ 1,766,930		0.1707%		\$ 3,017		\$ 2,100,384		0.1707%		\$ 3,586					
41	2012		Jul		\$ 2,705,760		0.1707%		\$ 4,620		\$ 1,766,930		0.1707%		\$ 3,017		\$ 2,100,384		0.1707%		\$ 3,586					
42	2012		Aug		\$ 2,705,760		0.1707%		\$ 4,620		\$ 1,766,930		0.1707%		\$ 3,017		\$ 2,100,384		0.1707%		\$ 3,586					
43	2012		Sep		\$ 2,705,760		0.1707%		\$ 4,620		\$ 1,766,930		0.1707%		\$ 3,017		\$ 2,100,384		0.1707%		\$ 3,586					
44	2012		Oct		\$ 2,705,760		0.1707%		\$ 4,620		\$ 1,766,930		0.1707%		\$ 3,017		\$ 2,100,384		0.1707%		\$ 3,586					
45	2012		Nov		\$ 2,705,760		0.1707%		\$ 4,620		\$ 1,766,930		0.1707%		\$ 3,017		\$ 2,100,384		0.1707%		\$ 3,586					
46	2012		Dec		\$ 2,705,760		0.1707%		\$ 4,620		\$ 1,766,930		0.1707%		\$ 3,017		\$ 2,100,384		0.1707%		\$ 3,586					
47						Sum lines 35 - 46			\$ 55,438		Sum lines 35 - 46			\$ 36,203		Sum lines 35 - 46					\$ 43,035					
48						2011 EOY Acc Dep:			691,378		2011 EOY Acc Dep:			440,782		2011 EOY Acc Dep:			516,441							
49	Year	Gross Plant		Accm. Deprec.		Net Plant		Year	Gross Plant		Accm. Depr.		Net Plant		Gross Plant		Accm. Depr.		Net Plant		Gross Plant		Accm. Depr.		Net Plant	
50	13 Month Averages						13 Month Averages						13 Month Averages						13 Month Averages							
51	2010	\$ 3,803,309	\$ 25,358	\$ 3,777,951	2010	\$ 2,081,354	\$ 17,329	\$ 2,064,025	\$ 948,249	\$ 5,249	\$ 943,000	\$ 773,706	\$ 2,780	\$ 770,926												
52	2011	\$ 6,569,899	\$ 142,198	\$ 6,427,701	2011	\$ 2,705,760	\$ 70,951	\$ 2,634,809	\$ 1,763,755	\$ 36,421	\$ 1,727,334	\$ 2,100,384	\$ 34,825	\$ 2,065,559												
53	2012	\$ 6,573,074	\$ 1,715,939	\$ 4,857,135	2012	\$ 2,705,760	\$ 719,097	\$ 1,986,663	\$ 1,766,930	\$ 458,883	\$ 1,308,047	\$ 2,100,384	\$ 537,958	\$ 1,562,426												
54	2013	\$ -	\$ -	\$ -	2013			\$ -			\$ -			\$ -												
55	2014	\$ -	\$ -	\$ -	2014			\$ -			\$ -			\$ -												
56	2015	\$ -	\$ -	\$ -	2015			\$ -			\$ -			\$ -												
57	2016	\$ -	\$ -	\$ -	2016			\$ -			\$ -			\$ -												
58	2017	\$ -	\$ -	\$ -	2017			\$ -			\$ -			\$ -												
59	2018	\$ -	\$ -	\$ -	2018			\$ -			\$ -			\$ -												
60	2019	\$ -	\$ -	\$ -	2019			\$ -			\$ -			\$ -												
61	2020	\$ -	\$ -	\$ -	2020			\$ -			\$ -			\$ -												
62	2021	\$ -	\$ -	\$ -	2021			\$ -			\$ -			\$ -												
63	2022	\$ -	\$ -	\$ -	2022			\$ -			\$ -			\$ -												
64	2023	\$ -	\$ -	\$ -	2023			\$ -			\$ -			\$ -												
65	2024	\$ -	\$ -	\$ -	2024			\$ -			\$ -			\$ -												
66	2025	\$ -	\$ -	\$ -	2025			\$ -			\$ -			\$ -												
67	2026	\$ -	\$ -	\$ -	2026			\$ -			\$ -			\$ -												
68	2027	\$ -	\$ -	\$ -	2027			\$ -			\$ -			\$ -												
69	2028	\$ -	\$ -	\$ -	2028			\$ -			\$ -			\$ -												
70	2029	\$ -	\$ -	\$ -	2029			\$ -			\$ -			\$ -												
71	2030	\$ -	\$ -	\$ -	2030			\$ -			\$ -			\$ -												
72	2031	\$ -	\$ -	\$ -	2031			\$ -			\$ -			\$ -												
73	2032	\$ -	\$ -	\$ -	2032			\$ -			\$ -			\$ -												

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

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2012

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

		Pratt - St. John 115kV Line Rebuild			Clifton - Greenleaf 115kV Line (Note G)								
		Project: 4			Project: 5			Project: 6					
		SPP Proj. ID 653			SPP Proj. ID 903			SPP Proj. ID					
Year	Month	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense			
2011	Dec	\$ -			\$ -			\$ -					
2012	Jan	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -			
2012	Feb	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -			
2012	Mar	\$ 10,431,258	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -			
2012	Apr	\$ 10,431,258	0.1707%	\$ 17,810	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -			
2012	May	\$ 10,431,258	0.1707%	\$ 17,810	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -			
2012	Jun	\$ 10,431,258	0.1707%	\$ 17,810	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -			
2012	Jul	\$ 10,431,258	0.1707%	\$ 17,810	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -			
2012	Aug	\$ 10,431,258	0.1707%	\$ 17,810	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -			
2012	Sep	\$ 10,431,258	0.1707%	\$ 17,810	\$ 2,384,297	0.1707%	\$ -	\$ -	0.1707%	\$ -			
2012	Oct	\$ 10,431,258	0.1707%	\$ 17,810	\$ 2,384,297	0.1707%	\$ 4,071	\$ -	0.1707%	\$ -			
2012	Nov	\$ 10,431,258	0.1707%	\$ 17,810	\$ 2,384,297	0.1707%	\$ 4,071	\$ -	0.1707%	\$ -			
2012	Dec	\$ 10,431,258	0.1707%	\$ 17,810	\$ 2,384,297	0.1707%	\$ 4,071	\$ -	0.1707%	\$ -			
		Sum lines 75 - 86			\$ 160,294	Sum lines 75 - 86			\$ 12,213	Sum lines 75 - 86		\$ -	
		2011 EOY Acc Dep:			-	2011 EOY Acc Dep:			-	2011 EOY Acc Dep:			-
Year	Total			Year	Gross Plant	Accm. Depr.	Net Plant	Year	Gross Plant	Accm. Depr.	Net Plant		
13 Month Averages				13 Month Averages				13 Month Averages					
2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -		
2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -		
2012	\$ 8,757,675	\$ 63,530	\$ 8,694,145	2012	\$ 8,024,045	\$ 61,652	\$ 7,962,393	2012	\$ 733,630	\$ 1,879	\$ 731,751		
2013	\$ -	\$ -	\$ -	2013			\$ -	2013			\$ -		
2014	\$ -	\$ -	\$ -	2014			\$ -	2014			\$ -		
2015	\$ -	\$ -	\$ -	2015			\$ -	2015			\$ -		
2016	\$ -	\$ -	\$ -	2016			\$ -	2016			\$ -		
2017	\$ -	\$ -	\$ -	2017			\$ -	2017			\$ -		
2018	\$ -	\$ -	\$ -	2018			\$ -	2018			\$ -		
2019	\$ -	\$ -	\$ -	2019			\$ -	2019			\$ -		
2020	\$ -	\$ -	\$ -	2020			\$ -	2020			\$ -		
2021	\$ -	\$ -	\$ -	2021			\$ -	2021			\$ -		
2022	\$ -	\$ -	\$ -	2022			\$ -	2022			\$ -		
2023	\$ -	\$ -	\$ -	2023			\$ -	2023			\$ -		
2024	\$ -	\$ -	\$ -	2024			\$ -	2024			\$ -		
2025	\$ -	\$ -	\$ -	2025			\$ -	2025			\$ -		
2026	\$ -	\$ -	\$ -	2026			\$ -	2026			\$ -		
2027	\$ -	\$ -	\$ -	2027			\$ -	2027			\$ -		
2028	\$ -	\$ -	\$ -	2028			\$ -	2028			\$ -		
2029	\$ -	\$ -	\$ -	2029			\$ -	2029			\$ -		
2030	\$ -	\$ -	\$ -	2030			\$ -	2030			\$ -		
2031	\$ -	\$ -	\$ -	2031			\$ -	2031			\$ -		
2032	\$ -	\$ -	\$ -	2032			\$ -	2032			\$ -		

Notes: (B) See WP A-5 (Act Depreciation Rate).
(C) This rate will reflect any future KCC approved depreciation rates.
(D) BPF projects that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire project is completed and reported in the KCC Annual Report.
(E) BPF projects with incentives granted by FERC should be included in Sheet A-9 as well as this sheet.
(F) Accumulated Depreciation will be brought forward from the prior year for each project.
(G) 65.5% of project is designated as Base Plan Funded per SPP. Project total is 65.5% of total project cost.

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2012

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

III. Calculation of Net Plant for Balanced Portfolio (BP) Projects :																		
							Project: 7			Project: 8			Project: 9					
							SPP Proj. ID			SPP Proj. ID			SPP Proj. ID					
	Year	Month	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense							
114	2011	Dec	\$ -			\$ -			\$ -									
115	2012	Jan	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
116	2012	Feb	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
117	2012	Mar	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
118	2012	Apr	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
119	2012	May	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
120	2012	Jun	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
121	2012	Jul	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
122	2012	Aug	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
123	2012	Sep	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
124	2012	Oct	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
125	2012	Nov	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
126	2012	Dec	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
127	Sum lines 115 - 126					\$ -	Sum lines 115 - 126					\$ -						
128	Year	Total			Year	2011 EOY Acc Dep: -		2011 EOY Acc Dep: -		2011 EOY Acc Dep: -								
129		Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant							
130	13 Month Averages					13 Month Averages					13 Month Averages							
131	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
132	2011	\$ -	\$ -	\$ -	2011			\$ -			\$ -							
133	2012	\$ -	\$ -	\$ -	2012			\$ -			\$ -							
134	2013	\$ -	\$ -	\$ -	2013			\$ -			\$ -							
135	2014	\$ -	\$ -	\$ -	2014			\$ -			\$ -							
136	2015	\$ -	\$ -	\$ -	2015			\$ -			\$ -							
137	2016	\$ -	\$ -	\$ -	2016			\$ -			\$ -							
138	2017	\$ -	\$ -	\$ -	2017			\$ -			\$ -							
139	2018	\$ -	\$ -	\$ -	2018			\$ -			\$ -							
140	2019	\$ -	\$ -	\$ -	2019			\$ -			\$ -							
141	2020	\$ -	\$ -	\$ -	2020			\$ -			\$ -							
142	2021	\$ -	\$ -	\$ -	2021			\$ -			\$ -							
143	2022	\$ -	\$ -	\$ -	2022			\$ -			\$ -							
144	2023	\$ -	\$ -	\$ -	2023			\$ -			\$ -							
145	2024	\$ -	\$ -	\$ -	2024			\$ -			\$ -							
146	2025	\$ -	\$ -	\$ -	2025			\$ -			\$ -							
147	2026	\$ -	\$ -	\$ -	2026			\$ -			\$ -							
148	2027	\$ -	\$ -	\$ -	2027			\$ -			\$ -							
149	2028	\$ -	\$ -	\$ -	2028			\$ -			\$ -							
150	2029	\$ -	\$ -	\$ -	2029			\$ -			\$ -							
151	2030	\$ -	\$ -	\$ -	2030			\$ -			\$ -							
152	2031	\$ -	\$ -	\$ -	2031			\$ -			\$ -							
153	2032	\$ -	\$ -	\$ -	2032			\$ -			\$ -							

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

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2012

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

IV. Calculation of Net Plant for ITP / Priority 1 Projects																								
								<u>Project: 1</u>			<u>Project: 2</u>			<u>Project: 3</u>										
								SPP Proj. ID			SPP Proj. ID			SPP Proj. ID										
	Year	Month	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense													
154	2011	Dec	\$ -			\$ -			\$ -															
155	2012	Jan	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -		\$ -	0.1707%	\$ -											
156	2012	Feb	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -		\$ -	0.1707%	\$ -											
157	2012	Mar	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -		\$ -	0.1707%	\$ -											
158	2012	Apr	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -		\$ -	0.1707%	\$ -											
159	2012	May	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -		\$ -	0.1707%	\$ -											
160	2012	Jun	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -		\$ -	0.1707%	\$ -											
161	2012	Jul	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -		\$ -	0.1707%	\$ -											
162	2012	Aug	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -		\$ -	0.1707%	\$ -											
163	2012	Sep	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -		\$ -	0.1707%	\$ -											
164	2012	Oct	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -		\$ -	0.1707%	\$ -											
165	2012	Nov	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -		\$ -	0.1707%	\$ -											
166	2012	Dec	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -		\$ -	0.1707%	\$ -											
167	Sum lines 155 - 166					\$ -	Sum lines 155 - 166					\$ -	Sum lines 155 - 166			\$ -								
168			2011 EOY Acc Dep:			-			2011 EOY Acc Dep:			-			2011 EOY Acc Dep:			-						
169	Year	Total			Year	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant							
170	13 Month Averages								13 Month Averages								13 Month Averages							
171	2010	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
172	2011	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
173	2012	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
174	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
175	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
176	2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
177	2016	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
178	2017	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
179	2018	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
180	2019	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
181	2020	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
182	2021	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
183	2022	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
184	2023	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
185	2024	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
186	2025	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
187	2026	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
188	2027	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
189	2028	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
190	2029	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
191	2030	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
192	2031	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
193	2032	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							

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

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2012

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

V. Calculation of Net Plant for ITP / Priority 2 Projects																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
								<u>Project: 1</u>			<u>Project: 2</u>			<u>Project: 3</u>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
								SPP Proj. ID			SPP Proj. ID			SPP Proj. ID																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									

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

Mid-Kansas Electric Company, LLC (MKEC)
Actual Sponsored Upgrades
For the 12 months ended - December 31, 2012

I. Summary of Actual Sponsored Projects

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Project No.	Project ID	Description	In Service Date	13 Mo. Avg. Gross Plant (see below)	13 Mo. Avg. Net Plant (see below)	O&M and A&G Expense (f * L6)	Other Taxes (f * L8)	General Plant Allocation (f * L12)	Depreciation Expense (see below)	Non Incentive Return (f * L14)	Incentive Return (WP A-9)	Revenue Requirements (g + h + i + j+ k +l)
1	1	0	0									
2	2	0	0									
3	3	0	0									
4	Total											

II. Calculation of Net Plant for Sponsored Upgrade:

5	Project: 1												Project: 2			Project: 3		
6	SPP Proj. ID												SPP Proj. ID			SPP Proj. ID		
7	Year	Month	Plant Balance by Month	Depr. Rate / 12 (notes A & B)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes A & B)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes A & B)	Depreciation Expense							
8	2011	Dec	\$ -			\$ -			\$ -									
9	2012	Jan	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
10	2012	Feb	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
11	2012	Mar	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
12	2012	Apr	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
13	2012	May	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
14	2012	Jun	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
15	2012	Jul	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
16	2012	Aug	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
17	2012	Sep	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
18	2012	Oct	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
19	2012	Nov	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
20	2012	Dec	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -							
21						\$ -				\$ -			\$ -					
22	2011 EOY Acc Dep:					-	2011 EOY Acc Dep:			-	2011 EOY Acc Dep:		-					
23	Year	Gross Plant	Accm. Deprec.	Net Plant	Year	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant				
24	13 Month Averages																	
25	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
26	2011	\$ -	\$ -	\$ -	2011													
27	2012	\$ -	\$ -	\$ -	2012													
28	2013	\$ -	\$ -	\$ -	2013													
29	2014	\$ -	\$ -	\$ -	2014													
30	2015	\$ -	\$ -	\$ -	2015													
31	2016	\$ -	\$ -	\$ -	2016													
32	2017	\$ -	\$ -	\$ -	2017													
33	2018	\$ -	\$ -	\$ -	2018													
34	2019	\$ -	\$ -	\$ -	2019													
35	2020	\$ -	\$ -	\$ -	2020													
36	2021	\$ -	\$ -	\$ -	2021													
37	2022	\$ -	\$ -	\$ -	2022													
38	2023	\$ -	\$ -	\$ -	2023													
39	2024	\$ -	\$ -	\$ -	2024													
40	2025	\$ -	\$ -	\$ -	2025													
41	2026	\$ -	\$ -	\$ -	2026													
42	2027	\$ -	\$ -	\$ -	2027													
43	2028	\$ -	\$ -	\$ -	2028													
44	2029	\$ -	\$ -	\$ -	2029													
45	2030	\$ -	\$ -	\$ -	2030													
46	2031	\$ -	\$ -	\$ -	2031													
47	2032	\$ -	\$ -	\$ -	2032													

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

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

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

(D) Sponsored Projects with incentives granted by FERC should be included in Sheet A-9 as well as this sheet.

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

Mid-Kansas Electric Company, LLC (MKEC)
Actual Incentive Plant
For the 12 months ended - December 31, 2012

I. Summary of Actual Incentive Projects

Average Return New Debt				10.22% Source: WP A-7, L14									
(a)		(b)		(c)		(d)		(e)		(f)			
Project						In Service		Incentive		Incentive		Incentive	
No.	Project ID	Description		Date				Gross	Plant	Depr. Res.		Return	Adder
								Plant	(see below)	(see below)		(see below)	
<u>A. Base Plan Projects</u>													
1	1	0	0					\$	-	\$	-	\$	-
2	2	0	0					\$	-	\$	-	\$	-
3	3	0	0					\$	-	\$	-	\$	-
4	4	0	0					\$	-	\$	-	\$	-
5	5	0	0					\$	-	\$	-	\$	-
6	6	0	0					\$	-	\$	-	\$	-
7	Total							\$	-	\$	-	\$	-
<u>B. Balanced Portfolio Projects</u>													
8	1	0	0					\$	-	\$	-	\$	-
9	2	0	0					\$	-	\$	-	\$	-
10	3	0	0					\$	-	\$	-	\$	-
11	Total							\$	-	\$	-	\$	-
<u>C. ITP Priority #1 Projects</u>													
12	1	0	0					\$	-	\$	-	\$	-
13	2	0	0					\$	-	\$	-	\$	-
14	3	0	0					\$	-	\$	-	\$	-
15	Total							\$	-	\$	-	\$	-
<u>D. ITP Priority #2 Projects</u>													
15	1	0	0					\$	-	\$	-	\$	-
16	2	0	0					\$	-	\$	-	\$	-
17	3	0	0					\$	-	\$	-	\$	-
18	Total							\$	-	\$	-	\$	-
<u>E. Sponsored Projects</u>													
19	1	0	0					\$	-	\$	-	\$	-
20	2	0	0					\$	-	\$	-	\$	-
21	3	0	0					\$	-	\$	-	\$	-
22	Total							\$	-	\$	-	\$	-
<u>F. Third Party Projects</u>													
23	1	0	0					\$	-	\$	-	\$	-
24	2	0	0					\$	-	\$	-	\$	-
25	3	0	0					\$	-	\$	-	\$	-
26	Total							\$	-	\$	-	\$	-
27	Total for All Incentive Projects							\$	-	\$	-	\$	-

(A) Special incentive (Depreciation Rate, MFI, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.
(B) The formula is set up to accommodate an incentive MFI Adder. If FERC grants an ROE adder, it may be converted to a MFI adder using the following formula: MFI Adder = (ROE Adder * Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder * Equity ratio) / Average System Debt Service. If FERC grants a different incentive, the formula may need to be modified accordingly.

Mid-Kansas Electric Company, LLC (MKEC)
Actual Incentive Plant
For the 12 months ended - December 31, 2012

II. Base Plan Projects

28								Project: 1 MFI Adder (B) -					Project: 2 MFI Adder (B) -					Project: 3 MFI Adder (B) -					
29								SPP Proj. ID Avg. Interest Rate 6.6537%					SPP Proj. ID Avg. Interest Rate 6.6537%					SPP Proj. ID Avg. Interest Rate 6.6537%					
30								Incentive Return 0.0000%					Incentive Return 0.0000%					Incentive Return 0.0000%					
31								Year	Month	Plant Balance by	Deprec. Rate / 12	Depreciation Expense			Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense			Plant Balance by	Deprec. Rate / 12	Depreciation Expense	
32								2011	Dec	\$ -					\$ -					\$ -			
33								2012	Jan	\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
34								2012	Feb	\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
35								2012	Mar	\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
36								2012	Apr	\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
37								2012	May	\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
38								2012	Jun	\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
39								2012	Jul	\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
40								2012	Aug	\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
41								2012	Sep	\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
42								2012	Oct	\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
43								2012	Nov	\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
44								2012	Dec	\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
45								Sum lines 33 - \$ -					Sum lines 33 - \$ -					Sum lines 33 - \$ -					
46	Total							2011 EOY Acc Dep: \$ -					2011 EOY Acc Dep: \$ -					2011 EOY Acc Dep: \$ -					
47	Year	CWIP	Gross Plant	Accum Depr	Net Plant	Incentive Return Adder	Year	Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder	Year	Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder	Year	Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder		
48	13 Month Averages							13 Month Averages					13 Month Averages					13 Month Averages					
49	2010	\$ -	\$ -	\$ -	\$ -	\$ -	2010	\$ -	-	\$ -	\$ -	2010	\$ -	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	\$ -		
50	2011						2011					2011					2011						
51	2012						2012					2012					2012						
52	2013						2013					2013					2013						
53	2014						2014					2014					2014						
54	2015						2015					2015					2015						
55	2016						2016					2016					2016						
56	2017						2017					2017					2017						
57	2018						2018					2018					2018						
58	2019						2019					2019					2019						
59	2020						2020					2020					2020						
60	2021						2021					2021					2021						
61	2022						2022					2022					2022						
62	2023						2023					2023					2023						
63	2024						2024					2024					2024						
64	2025						2025					2025					2025						
65	2026						2026					2026					2026						
66	2027						2027					2027					2027						
67	2028						2028					2028					2028						
68	2029						2029					2029					2029						
69	2030						2030					2030					2030						
70	2031						2031					2031					2031						
71	2032						2032					2032					2032						

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

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

Mid-Kansas Electric Company, LLC (MKEC)
Actual Incentive Plant
For the 12 months ended - December 31, 2012

II. Base Plan Projects (continued)

72								Project: 4 MFI Adder (B) -					Project: 5 MFI Adder (B) -					Project: 6 MFI Adder (B) -				
73								SPP Proj. ID Avg. Interest Rate 6.6537%					SPP Proj. ID Avg. Interest Rate 6.6537%					SPP Proj. ID Avg. Interest Rate 6.6537%				
74								Incentive Return 0.0000%					Incentive Return 0.0000%					Incentive Return 0.0000%				
75								Plant	Deprec. Rate	Depreciation			Plant	Deprec. Rate	Depreciation		Plant	Deprec. Rate	Depreciation			
76	Year	Month					Balance by	/ 12	Expense			Balance by	/ 12	Expense		Balance by	/ 12	Expense				
77	2011	Dec					\$ -					\$ -				\$ -						
78	2012	Jan					\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -		\$ -	0.1707%	\$ -				
79	2012	Feb					\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -		\$ -	0.1707%	\$ -				
80	2012	Mar					\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -		\$ -	0.1707%	\$ -				
81	2012	Apr					\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -		\$ -	0.1707%	\$ -				
82	2012	May					\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -		\$ -	0.1707%	\$ -				
83	2012	Jun					\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -		\$ -	0.1707%	\$ -				
84	2012	Jul					\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -		\$ -	0.1707%	\$ -				
85	2012	Aug					\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -		\$ -	0.1707%	\$ -				
86	2012	Sep					\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -		\$ -	0.1707%	\$ -				
87	2012	Oct					\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -		\$ -	0.1707%	\$ -				
88	2012	Nov					\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -		\$ -	0.1707%	\$ -				
89	2012	Dec					\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -		\$ -	0.1707%	\$ -				
90								Sum lines 77 - \$ -					Sum lines 77 - \$ -					Sum lines 77 - \$ -				
91	Total							2011 EOY Acc Dep: \$ -					2011 EOY Acc Dep: \$ -					2011 EOY Acc Dep: \$ -				
92	Year	CWIP	Gross Plant	Accum. Depr	Net Plant	Incentive Return Adder	Year	Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder	Year	Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder	Year	Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder	
93	<u>13 Month Averages</u>							<u>13 Month Averages</u>							<u>13 Month Averages</u>							
94	2010	\$ -	\$ -	\$ -	\$ -	\$ -	2010	\$ -	-	\$ -	\$ -	2010	\$ -	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	\$ -	
95	2011						2011					2011					2011					
96	2012						2012					2012					2012					
97	2013						2013					2013					2013					
98	2014						2014					2014					2014					
99	2015						2015					2015					2015					
100	2016						2016					2016					2016					
101	2017						2017					2017					2017					
102	2018						2018					2018					2018					
103	2019						2019					2019					2019					
104	2020						2020					2020					2020					
105	2021						2021					2021					2021					
106	2022						2022					2022					2022					
107	2023						2023					2023					2023					
108	2024						2024					2024					2024					
109	2025						2025					2025					2025					
110	2026						2026					2026					2026					
111	2027						2027					2027					2027					
112	2028						2028					2028					2028					
113	2029						2029					2029					2029					
114	2030						2030					2030					2030					
115	2031						2031					2031					2031					
	2032						2032					2032					2032					

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

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

Mid-Kansas Electric Company, LLC (MKEC)
Actual Incentive Plant
For the 12 months ended - December 31, 2012

III. Balanced Portfolio Projects																												
116							Project: 1MFI Adder (B)-					Project: 2MFI Adder (B)-					Project: 3MFI Adder (B)-											
117							SPP Proj. IDAvg. Interest Rate6.6537%					SPP Proj. IDAvg. Interest Rate6.6537%					SPP Proj. IDAvg. Interest Rate6.6537%											
118							Incentive Returr0.0000%					Incentive Returr0.0000%					Incentive Returr0.0000%											
119	Year	Month			Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense				Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense				Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense									
120	2011	Dec			\$ -							\$ -							\$ -									
121	2012	Jan			\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -					
122	2012	Feb			\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -					
123	2012	Mar			\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -					
124	2012	Apr			\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -					
125	2012	May			\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -					
126	2012	Jun			\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -					
127	2012	Jul			\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -					
128	2012	Aug			\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -					
129	2012	Sep			\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -					
130	2012	Oct			\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -					
131	2012	Nov			\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -					
132	2012	Dec			\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -						\$ -	0.1707%	\$ -					
133							Sum lines 121		\$ -			Sum lines 121		\$ -			Sum lines 121		\$ -									
134		Total						2011 EOY Acc Dep: \$ -					2011 EOY Acc Dep: \$ -					2011 EOY Acc Dep: \$ -										
135	Year	CWIP	Gross Plant	Accum. Depr	Net Plant	Incentive Return Adder	Year		Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder		Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder		Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder						
136	13 Month Averages							13 Month Averages						13 Month Averages						13 Month Averages								
137	2010	\$ -	\$ -	\$ -	\$ -	\$ -	2010	\$ -	-	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -						
138	2011						2011																					
139	2012						2012																					
140	2013						2013																					
141	2014						2014																					
142	2015						2015																					
143	2016						2016																					
144	2017						2017																					
145	2018						2018																					
146	2019						2019																					
147	2020						2020																					
148	2021						2021																					
149	2022						2022																					
150	2023						2023																					
151	2024						2024																					
152	2025						2025																					
153	2026						2026																					
154	2027						2027																					
155	2028						2028																					
156	2029						2029																					
157	2030						2030																					
158	2031						2031																					
159	2032						2032																					

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

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

Mid-Kansas Electric Company, LLC (MKEC)
Actual Incentive Plant
For the 12 months ended - December 31, 2012

IV. ITP Priority No. 1 Projects

160																				
161																				
162																				
163																				
164																				
165																				
166																				
167																				
168																				
169																				
170																				
171																				
172																				
173																				
174																				
175																				
176																				
177																				
178																				
179																				
180																				
181																				
182																				
183																				
184																				
185																				
186																				
187																				
188																				
189																				
190																				
191																				
192																				
193																				
194																				
195																				
196																				
197																				
198																				
199																				
200																				
201																				
202																				
203																				

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

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

Mid-Kansas Electric Company, LLC (MKEC)
Actual Incentive Plant
For the 12 months ended - December 31, 2012

VI. Sponsored Projects:

[illegible]

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

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

Mid-Kansas Electric Company, LLC (MKEC)
Actual Incentive Plant
For the 12 months ended - December 31, 2012

VII. Third Party Projects :																						
292								Project: 1 MFI Adder (B) -					Project: 2 MFI Adder (B) -					Project: 3 MFI Adder (B) -				
293								SPP Proj. ID Avg. Interest Rate 6.6537%					SPP Proj. ID Avg. Interest Rate 6.6537%					SPP Proj. ID Avg. Interest Rate 6.6537%				
294								Incentive Return 0.0000%					Incentive Return 0.0000%					Incentive Return 0.0000%				
295	Year	Month							Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense			Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense			Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense	
296	2011	Dec	\$ -						\$ -					\$ -					\$ -			
297	2012	Jan	\$ -						\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
298	2012	Feb	\$ -						\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
299	2012	Mar	\$ -						\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
300	2012	Apr	\$ -						\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
301	2012	May	\$ -						\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
302	2012	Jun	\$ -						\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
303	2012	Jul	\$ -						\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
304	2012	Aug	\$ -						\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
305	2012	Sep	\$ -						\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
306	2012	Oct	\$ -						\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
307	2012	Nov	\$ -						\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
308	2012	Dec	\$ -						\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -			\$ -	0.1707%	\$ -	
309								Sum lines 297 \$ -					Sum lines 297 \$ -					Sum lines 297 \$ -				
310	Total							2011 EOY Acc Dep: \$ -					2011 EOY Acc Dep: \$ -					2011 EOY Acc Dep: \$ -				
311	Year	CWIP	Gross Plant	Accum. Depr	Net Plant	Incentive Return Adder	Year		Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder		Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder		Gross Plant	Accm. Depr	Net Plant	Incentive Return Adder
312								13 Month Averages					13 Month Averages					13 Month Averages				
313	2010	\$ -	\$ -	\$ -	\$ -	\$ -	2010	\$ -	-	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
314	2011						2011															
315	2012						2012															
316	2013						2013															
317	2014						2014															
318	2015						2015															
319	2016						2016															
320	2017						2017															
321	2018						2018															
322	2019						2019															
323	2020						2020															
324	2021						2021															
325	2022						2022															
326	2023						2023															
327	2024						2024															
328	2025						2025															
329	2026						2026															
330	2027						2027															
331	2028						2028															
332	2029						2029															
333	2030						2030															
334	2031						2031															
335	2032						2032															

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

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

Mid-Kansas Electric Company, LLC (MKEC)
Actual Transmission Plant Related to Third Party Projects
For the 12 months ended - December 31, 2012

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

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

(a)		(b)		(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
								13 Mo. Avg.	13 Mo. Avg.							
Line No.	Project No.	Project ID		Description		Third Party	In Service Date	Gross Plant	Net Plant	O&M and A&G Expense	Other Taxes	General Plant Allocation	Depreciation Expense	Non Incentive Return	Incentive Return	Revenue Requirements
								(see below)	(see below)	(f * L6)	(f * L8)	(f * L13)	(see below)	(f * L14)	(WP A-9)	(g + h + i + j+ k +l)
1	1	0	0			0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	2	0	0			0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	3	0	0			0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

5												
6	Project: 1 Third Party			Project: 2 Third Party			Project: 3 Third Party					
7	SPP Proj. ID			SPP Proj. ID			SPP Proj. ID					
8	Year	Month	Plant Balance by Month	Depr. Rate/12 (Notes A & B)	Depreciation Expense	Plant Balance by Month	Depr. Rate/12 (Notes A & B)	Depreciation Expense	Plant Balance by Month	Depr. Rate/12 (Notes A & B)	Depreciation Expense	
9	2011	Dec	\$ -			\$ -			\$ -			
10	2012	Jan	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	
11	2012	Feb	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	
12	2012	Mar	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	
13	2012	Apr	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	
14	2012	May	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	
15	2012	Jun	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	
16	2012	Jul	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	
17	2012	Aug	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	
18	2012	Sep	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	
19	2012	Oct	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	
20	2012	Nov	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	
21	2012	Dec	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	\$ -	0.1707%	\$ -	
22	2011 EOY Acc Dep: -			2011 EOY Acc Dep: -			2011 EOY Acc Dep: -					
23	Year	Total			Year	Total			Year	Total		
24		Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Deprec.	Net Plant
25	2010	13 Month Averages			2010	13 Month Averages			2010	13 Month Averages		
26	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -
27	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -
28	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -
29	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -
30	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -
31	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -
32	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -
33	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -
34	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -
35	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -
36	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -
37	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -
38	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -
39	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -
40	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -
41	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -
42	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -
43	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -
44	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -
45	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -

Notes: (A) See WP A-5 (Act Depreciation Rate).
(B) This rate will reflect any future KCC approved depreciation rates.
(C) Projects constructed by MKEC on behalf of Third Parties that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire project is completed and reported in the Annual Report.

- (D) Third Party Projects with incentives granted by FERC should be included in Sheet A-9 as well as on this sheet.
- (E) Accumulated Depreciation will be brought forward from the prior year for each project.

Mid-Kansas Electric Company, LLC (MKEC)
Administrative & General Expense
For the 12 months ended - December 31, 2012

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	<u>Annual Expense</u>	<u>Allocation</u>		<u>Allocated to Transmission</u>
				<u>Factor</u>	<u>Rate</u>	
1	Administrative & General Expense	Pg.36-1,L31, Col. b	\$ 9,216,113	W/S	41.6731%	\$ 3,840,641
2	Less: General Advertising Costs		41,468	W/S	41.6731%	17,281
3	Less: Regulatory Commission Expenses		970,492	W/S	41.6731%	404,434
4	Less: Corporate Visibility Expenses			W/S	41.6731%	-
5	Less: Misc Nuclear Expenses (included in Account 930.2)			W/S	41.6731%	-
6	Less: Experimental & Gen. Research Exp.			W/S	41.6731%	-
7	Less: Industry Association Dues		105,485	W/S	41.6731%	43,959
8	Subtotal		\$ 8,098,668			\$ 3,374,967
9	Plus Safety Advertising		-	W/S	41.6731%	\$ -
10	Plus Association Dues Directly Related to Transmission			DA	100.0000%	\$ -
11	Plus: General Advertising:					
12	Transmission Facilities Sitting	\$ -				
13	Transmission Vegetation Management	-				
14	Transmission Reliability	-				
15	Total Advertising for Transmission		\$ -	DA	100.0000%	\$ -
16	Plus: Transmission Specific Research & Experimental					
17	Project #1	\$ -				
18	Project #2	-				
19	Project #3	-				
20	Total Research & Experimental Expenses		\$ -	DA	100.0000%	\$ -
21	Plus Transmission Related Reg. Comm. Exp.					
22	Formula Rate (Note F)	\$ 129,887		DA	100.0000%	\$ 129,887
23	Other-Specifically Assignable to Transmission	-		DA	100.0000%	-
24	KCC and CURB Assessment	232,769		W/S	41.6731%	97,002
25	Total Transmission Regulatory Expense		\$ 362,656			\$ 226,889
26	Plus: Corporate Visibility Expenses:					
27	Regulatory	\$ -				
28	Reporting	-				
29	Compliance	-				
30	Shareholder Communications	-				
31	Total Corporate Visibility Expenses		\$ -	W/S	41.67%	\$ -
32	Total A&G Expense		\$ 8,461,324			\$ 3,601,856

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

- A. Industry association dues (e.g. , EEI, NRECA, KEC and EPRI).
- B. The following charges to Account 930.2: nuclear power research expenses, miscellaneous general expenses related to a Nuclear Generating Station; Nuclear Energy Institute fees, assessments and other costs; and any other nuclear-related expenses.
- C. Other experimental and general research expenditures (other than those related to transmission which shall be directly assigned to transmission).
- D. Expenses to Maintain Corporate Visibility (except such costs related to regulatory, reporting, compliance, and shareholder communications).
- E. All regulatory Commission expenses, except for FERC and/or KCC transmission-related dockets which shall be directly assigned to transmission. Transmission-related dockets shall not include transmission-related rulemakings or notices of inquiry proceedings, except those related to siting or reliability.
- F. Amortization of 2011 and 2012 regulatory costs incurred for the Formula Base Rate over 3 years.

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

I. Plant Additions & Accumulated Depreciation Balances

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

Line No.		Gross Plant (Note 1) (Note 2)													
		2011 Dec	2012 Jan	2012 Feb	2012 Mar	2012 Apr	2012 May	2012 Jun	2012 Jul	2012 Aug	2012 Sep	2012 Oct	2012 Nov	2012 Dec	13 Months Avg Balance
1	Production-Steam	\$ 75,409,435	\$ 75,409,435	\$ 75,409,435	\$ 75,409,435	\$ 75,409,435	\$ 75,409,435	\$ 75,409,435	\$ 75,409,435	\$ 75,409,435	\$ 75,503,669	\$ 75,544,744	\$ 76,136,459	\$ 76,136,459	\$ 75,538,942
2	Production-Other	12,937,389	12,937,389	12,937,389	12,937,389	12,937,389	12,937,389	12,937,389	12,937,389	12,937,389	12,937,389	18,223,085	18,223,085	18,223,085	14,157,165
3	Transmission	88,898,615	88,898,616	88,898,616	88,971,099	88,987,804	88,987,804	88,987,804	89,267,787	89,267,787	89,267,787	89,348,524	89,557,338	112,276,909	90,893,576
4	Distribution	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,406	2,021,407	2,021,406
5	General Plant	22,685,447	22,685,447	22,685,447	22,809,766	22,783,288	22,783,288	22,742,379	23,647,220	23,820,541	23,820,541	23,871,868	29,118,945	30,228,367	24,129,426
6	Intangible & Other	51,666	51,666	51,666	51,666	51,666	51,666	51,666	51,666	51,666	51,666	51,666	51,666	51,666	51,666
7	Total	\$ 202,003,958	\$ 202,003,959	\$ 202,003,959	\$ 202,200,761	\$ 202,190,988	\$ 202,190,988	\$ 202,150,079	\$ 203,334,903	\$ 203,508,224	\$ 203,602,458	\$ 209,061,293	\$ 215,108,899	\$ 238,937,893	\$ 206,792,182
8	Transmission 12 month average December, 2011 to November, 2012														\$ 89,111,632

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

	Accumulated Depreciation and Amortization (Note 1) (Note 2)														
		2011 Dec	2012 Jan	2012 Feb	2012 Mar	2012 Apr	2012 May	2012 Jun	2012 Jul	2012 Aug	2012 Sep	2012 Oct	2012 Nov	2012 Dec	13 Months Avg Balance
9	Production-Steam	\$ 63,504,284	\$63,573,525	\$63,642,766	\$63,712,007	\$63,781,247	\$63,850,488	\$63,919,729	\$63,988,969	\$64,058,210	\$64,127,451	\$64,197,290	\$64,266,638	\$64,654,410	\$ 63,944,386
10	Production-Other	12,145,429	12,148,633	12,151,836	12,155,040	12,158,243	12,161,447	12,164,650	12,167,854	12,171,057	12,174,261	12,177,464	12,180,668	12,183,871	12,164,650
11	Transmission	40,105,386	40,330,705	40,338,609	40,472,699	40,592,373	40,726,492	40,860,610	40,969,983	41,104,577	41,239,171	41,374,451	41,492,098	41,543,970	40,857,779
12	Distribution	625,302	629,853	634,404	638,955	643,506	648,057	652,608	657,159	661,710	666,261	670,812	675,363	679,915	652,608
13	General Plant	6,324,943	6,234,394	6,448,570	6,498,137	6,528,561	6,591,478	6,618,357	6,699,422	6,769,664	6,842,184	6,891,950	7,269,578	7,361,119	6,698,335
14	Intangible & Other	26,445	26,621	26,797	26,973	27,149	27,325	27,501	27,677	27,853	28,029	28,205	28,381	28,562	27,501
15	Total	122,731,789	122,943,731	123,242,982	123,503,811	123,731,079	124,005,287	124,243,455	124,511,064	124,793,071	125,077,357	125,340,172	125,912,726	126,451,847	124,345,259

Net Plant (Gross Plant less Accumulated Depreciation and Amortization) (Note2)															
		2011 Dec	2012 Jan	2012 Feb	2012 Mar	2012 Apr	2012 May	2012 Jun	2012 Jul	2012 Aug	2012 Sep	2012 Oct	2012 Nov	2012 Dec	13 Months Avg Balance
16	Production-Steam	\$ 11,905,151	\$ 11,835,910	\$ 11,766,669	\$ 11,697,428	\$ 11,628,188	\$ 11,558,947	\$ 11,489,706	\$ 11,420,466	\$ 11,351,225	\$ 11,376,218	\$ 11,347,454	\$ 11,869,821	\$ 11,482,049	\$ 11,594,556
17	Production-Other	791,960	788,756	785,553	782,349	779,146	775,942	772,739	769,535	766,332	763,128	6,045,621	6,042,417	6,039,214	1,992,515
18	Transmission	48,793,229	48,567,911	48,560,007	48,498,400	48,395,431	48,261,312	48,127,194	48,297,804	48,163,210	48,028,616	47,974,073	48,065,240	70,732,939	50,035,797
19	Distribution	1,396,104	1,391,553	1,387,002	1,382,451	1,377,900	1,373,349	1,368,798	1,364,247	1,359,696	1,355,145	1,350,594	1,346,043	1,341,492	1,368,798
20	General Plant	16,360,504	16,451,053	16,236,877	16,311,629	16,254,727	16,191,810	16,124,022	16,947,798	17,050,877	16,978,357	16,979,918	21,849,367	22,867,248	17,431,091
21	Intangible & Other	25,221	25,045	24,869	24,693	24,517	24,341	24,165	23,989	23,813	23,637	23,461	23,285	23,104	24,165
22	Total	\$ 79,272,169	\$ 79,060,228	\$ 78,760,977	\$ 78,696,950	\$ 78,459,909	\$ 78,185,701	\$ 77,906,624	\$ 78,823,839	\$ 78,715,153	\$ 78,525,101	\$ 83,721,121	\$ 89,196,173	\$ 112,486,046	\$ 82,446,922

Construction Work in Progress (Note 1) (Note 2)															
		2011 Dec	2012 Jan	2012 Feb	2012 Mar	2012 Apr	2012 May	2012 Jun	2012 Jul	2012 Aug	2012 Sep	2012 Oct	2012 Nov	2012 Dec	13 Months Avg Balance
23	Production	\$ 160,275	\$ 184,859	\$ 1,669,172	\$ 1,852,518	\$ 1,876,647	\$ 1,890,629	\$ 2,006,214	\$ 2,175,916	\$ 2,358,651	\$ 17,229,645	\$ 17,657,528	\$ 18,400,615	\$ 19,780,071	\$ 6,710,980
24	Transmission	11,939,419	11,314,618	14,786,020	15,358,427	15,664,634	16,083,858	20,132,071	22,116,350	24,565,890	18,338,056	22,439,086	23,723,347	20,034,299	18,192,006
25	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	General Plant	5,287,266	5,505,438	351,448	507,384	577,598	575,235	592,535	97,308	113,279	145,733	165,309	63,948	49,129	1,079,355
27	Total	\$ 17,386,960	\$ 17,004,915	\$ 16,806,640	\$ 17,718,329	\$ 18,118,879	\$ 18,549,722	\$ 22,730,820	\$ 24,389,574	\$ 27,037,820	\$ 35,713,434	\$ 40,261,923	\$ 42,187,910	\$ 39,863,499	\$ 25,982,340

Notes:

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

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

II. Adjustments to Rate Base

		EOY Balance 2011	EOY Balance 2012	Average Balance	100% Non-Trans Related	100% Trans. Related	Plant Related	Labor Related
28	Reserve Funds (Non-Escrowed) (Note A)							
29	Account 228.2 -Reserve for Inj. & Damages		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32								
33			Wages & Salary Allocator					
34			Gross Plant Allocator		48.827%			
35			Direct Assign Allocator		100.000%			
36			Allocated to Transmission		\$ -	\$ -	\$ -	\$ -

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

		2011 Dec	2012 Jan	2012 Feb	2012 Mar	2012 Apr	2012 May	2012 Jun	2012 Jul	2012 Aug	2012 Sep	2012 Oct	2012 Nov	2012 Dec	13 Months Avg Balance
37	Unamortized Abandoned Trans. Plt.														
38	Account 182.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39															
40	CWIP Regulatory Liability for Transmission														
41	Account 254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42															
43	Land Held for Future Use														
44	Trans. Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Source: MKEC's Annual KCC Report and Corporate Records

		EOY Balance 2011	EOY Balance 2012	Average Balance
45	Material & Supplies	Pg. 16, Col. b	Pg. 16, Col. c	
46	Fuel Stocks	-	-	\$ -
47	Production O&M	\$ 105,421	\$ 171,227	138,324
48	Transmission O&M	1,381,501	1,389,980	1,385,741
49	Distribution O&M	-	-	-
50	Prod. Construction	-	-	-
51	Trans. Construction	-	-	-
52	Dist. Construction	-	-	-
53	Total Material & Supplies	\$ 1,486,922	\$ 1,561,207	\$ 1,524,065

		EOY Balance 2011	EOY Balance 2012	Average Balance
54	Stores Expense	Pg.16, L8,Col.b	Pg.16, L8,Col.c	
55	Total Stores Expense	\$ -	\$ -	\$ -

		EOY Balance 2011	EOY Balance 2012	Average Balance
56	Prepayments			
57	JEC prepayment	\$ -	\$ -	\$ -
58	Insurance Prepayment	1,009,943	310,035	659,989
59	Total Prepayments	\$ 1,009,943	\$ 310,035	\$ 659,989

Reclassified to Regulatory Assets, FERC 182.
KCC Annual Report Pg.4,L16,Col.b & c

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

Timeline

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

Reconciliation details for 2012

		<u>Base Plan</u>	<u>Balance Portfolio</u>	<u>ITP / Priority Project 1</u>	<u>ITP / Priority Project 2</u>	<u>Sponsored</u>	<u>Third Party</u>	<u>Zonal Rev Req</u>	<u>Total Rev. Req.</u>
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Actual Revenue Requirements from Step 7	\$ 5,251,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,306,218	\$ 16,557,366
2	Projected Revenue Requirements from Step 1 (Note C)	5,251,149	-	-	-	-	-	11,306,218	16,557,367
3	True-up Amount (before interest)	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (1)

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

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

Interest Calculation

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

		Base Plan		Balance Portfolio		ITP / Priority Project 1		ITP / Priority Project 2		Sponsored		Third Party		Zonal Rev Req		Total Rev. Req.	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
16	True-Up Amount (line 8c) (Note D)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Interest on True-up Amount ([Avg. Interest Rate / 12 months]*24 mo.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	True-up Adjustment (Note E)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

- Note:**
- A The short term interest rate is based on a 12 month rate ending June of the year in which the Annual Update is prepared, with denominator calculated using daily balances and the numerator based on Form 3Q.
- B Use the lower of L9 and L14 if the True-up Amount (L16) is greater than or equal to zero. Use L14 if the True-up amount (L16) is less than zero.
- C Enter the Projected Revenue Requirement for the Actual period without a true-up adjustment plus any adjustments, either positive or negative, resulting from corrections of prior years. For 2012 and 2013, set this equal to L2
- D If the annual update is for a partial year, not 12 months, then the amount on L16 shall be prorated to represent the number of months in the partial year.
- E If the annual update is for a partial year, monthly interest will be multiplied by 18 plus one-half of the months in the partial year.
- F The numerator and denominator of the short-term interest rate calculation will reflect consistent debt components.

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2014

			Development of Applicable Carrying Charges							
Line	Description	Source	Total System	Base Plan Projects	Balanced Portfolio	ITP Priority #1 Projects	ITP Priority #2 Projects	Sponsored Projects	Third Party Projects	
1	Transmission Gross Plant in Service	Projected Gross Rev Req L3 - L4	\$ 146,866,836							
2	Transmission Net Plant in Service	Projected Gross Rev Req L21 - L22	\$ 101,117,071							
3	Net Plant Excluded for O&M, Other Taxes and General Plant	Note A	-							
4	Adjusted Net Plant for O&M and Other Taxes	L2 - L3	\$ 101,117,071							
5	Transmission O&M (includes allocation of A&G)	Projected Gross Rev Req L64 - L63	\$ 12,844,165							
6	Percent of Net Plant	L5 / L4	12.70%							
7	Other Taxes	Projected Gross Rev Req L84	\$ 44							
8	Percent of Net Plant	L7 / L4	0.00%							
9	General & Intangible Plant Allocation									
10	Depreciation	Projected Gross Rev Req L70 + L71	\$ 477,398							
11	Return	Projected Gross Rev Req ((L24 + L25) / L26) * L87	988,081							
12	Total	L8 + L9	\$ 1,465,479							
13	Percent of Net Plant	L10 / L4	1.45%							
14	Return (New Facilities)	Actual Gross Rev Req L172 * L149	10.22%							
15	True-Up Adjustment	TU (True-Up), Pg 1, L18		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16	As a Percent of Actual Projects Revenue	L15 / Line T1, Col. o below		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2014

Base Plan Projects

Added the new lines so it is clear what is EOY and what is 13 Mo Avg

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d) Depreciation Rate (WP A-5 Rev)	(e)	(f)	(g)	(h)	(i)	(j)
				EOY	EOY	EOY		13 Mo. Avg	13 Mo. Avg	O&M	Other	Non-Incentive	General Plant
				Plant in Service @ 12/12 (WP A-7)	Actual Accum Depr. @ 12/12 (WP A-7)	Actual Net Plant @ 12/12 (a - b)		Projected Added Accum. Depr. 1.5 * (a * d)	Projected Net Plant (a - b - e)	Expenses (f * L6)	Taxes (f * L8)	Return (L14)	Allocation (c * L13)
17	Actual Base Plan Projects (Inputs from Worksheet A-7)												
18	30061	Pratt Capacitor Bank 115 kV	2010-03	\$ 2,705,760	\$ 746,816	\$ 1,958,944	2.05%	\$ 83,157	\$ 1,875,787	\$ 238,268	\$ 1	10.22%	\$ 28,391
19	30062	Harper Capacitor Bank 115 kV	2010-06	\$ 1,766,930	\$ 476,985	\$ 1,289,945	2.05%	\$ 54,304	\$ 1,235,641	\$ 156,955	\$ 1	10.22%	\$ 18,695
20	164	WEPL-Cimarron Plant 115 kV Line	2010-08	\$ 2,100,384	\$ 559,476	\$ 1,540,908	2.05%	\$ 64,552	\$ 1,476,356	\$ 187,531	\$ 1	10.22%	\$ 22,332
21	653	Pratt - St. John 115kV Line Rebuild	2012-03	\$ 10,431,258	\$ 160,294	\$ 10,270,964	2.05%	\$ 320,588	\$ 9,950,376	\$ 1,263,924	\$ 4	10.22%	\$ 148,856
22	903	Clifton - Greenleaf 115kV Line (Note G)	2012-09	\$ 2,384,297	\$ 12,213	\$ 2,372,084	2.05%	\$ 73,278	\$ 2,298,806	\$ 292,001	\$ 1	10.22%	\$ 34,378
23	0	0	0-Jan	\$ -	\$ -	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
24													
25	Total of Actual Base Plan Projects			\$ 19,388,629	\$ 1,955,783	\$ 17,432,846		\$ 595,879	\$ 16,836,967	\$ 2,138,679	\$ 8		\$ 252,652
26													
27				13 Mo. Avg				13 Mo. Avg	13 Mo. Avg				
28				In Service	Plant in			Projected	Projected Net	O&M	Other	Non-Incentive	General Plant
29	Project ID	Project Description	Date	Service @ 12/14				Accum Depr	Plant	Expenses	Taxes	Return	Allocation
30				(WP P-4)				(WP P-4)	(a - e)	(f * L6)	(f * L8)	(L14)	(f * L13)
31	Projected Base Plan Projects (Inputs from Worksheet P-4)												
32	1007	Heizer - Mullergren (GBS) 115kV	2013-01	\$ 850,000				\$ 24,667	\$ 825,333	\$ 104,836	\$ -	10.22%	\$ 11,961
33	30098	Plainville Capacitor Bank 115 kV	2013-03	\$ 1,169,968				\$ 29,970	\$ 1,139,998	\$ 144,806	\$ -	10.22%	\$ 16,522
34	903	Clifton - Greenleaf 115kV (Note D)	2013-01	\$ 266,164				\$ 7,718	\$ 258,446	\$ 32,829	\$ -	10.22%	\$ 3,746
35	904	Flatridge - Medicine Lodge 138kV (Note D)	2013-12	\$ 2,306,548				\$ 23,628	\$ 2,282,920	\$ 289,983	\$ 1	10.22%	\$ 33,086
36	30211	Medicine Lodge 138/115 kV Transformer (Not	2013-01	\$ 6,556,312				\$ 190,298	\$ 6,366,014	\$ 808,628	\$ 3	10.22%	\$ 92,262
37	905	Flatridge - Harper 138 kV (Note D)	2013-06	\$ 6,996,769				\$ 143,352	\$ 6,853,417	\$ 870,540	\$ 3	10.22%	\$ 99,326
38	906	Medicine Lodge - Pratt 115kV (Note D)	2014-12	\$ 537,492				\$ -	\$ 537,492	\$ 68,274	\$ -	10.22%	\$ 7,790
39	653	Pratt - St. John 115kV	2014-06	\$ 2,590,795				\$ 13,270	\$ 2,577,524	\$ 327,404	\$ 1	10.22%	\$ 37,356
40	0	Description	Jan-00	\$ -				\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
41													
42	Total of Projected Base Plan Projects			\$ 21,274,048				\$ 432,903	\$ 20,841,145	\$ 2,647,300	\$ 8		\$ 302,049
43													
44	Total Base Plan Projects (L28 + L42)			\$ 40,662,677				\$ 1,028,782	\$ 37,678,112	\$ 4,785,979	\$ 16		\$ 554,701

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2014

Base Plan Projects (continued)

			(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
<u>Line</u>	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u> (A-9 as applicable)		<u>Total Return</u> (f*i)+(f*k)	<u>Projected Depr Expense</u> (a * d)	<u>Rev. Req w/o True-up</u> (g+h+j+m+n)	<u>True-up Adjustment</u> (o * L16)	<u>Adj. Revenue Requirement</u> (o + p)	<u>Eff. Carrying Charge Rate (B)</u> (q / f)
17	Actual Projects (Inputs from Worksheet A-7)									
18	30061	Pratt Capacitor Bank 115 kV	0.00%		\$ 191,670	\$ 55,438	\$ 513,768	\$ -	\$ 513,768	27.39%
19	30062	Harper Capacitor Bank 115 kV	0.00%		\$ 126,259	\$ 36,203	\$ 338,113	\$ -	\$ 338,113	27.36%
20	164	WEPL-Cimarron Plant 115 kV Line	0.00%		\$ 150,856	\$ 43,035	\$ 403,755	\$ -	\$ 403,755	27.35%
21	653	Pratt - St. John 115kV Line Rebuild	0.00%		\$ 1,016,743	\$ 213,725	\$ 2,643,252	\$ -	\$ 2,643,252	26.56%
22	903	Clifton - Greenleaf 115kV Line (Note G)	0.00%		\$ 234,895	\$ 48,852	\$ 610,127	\$ -	\$ 610,127	26.54%
23	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
24										
25	Total of Actual Base Plan Projects				\$ 1,720,423	\$ 397,252	\$ 4,509,015	\$ -	\$ 4,509,015	26.78%
26										
27										
28			<u>Weighted</u>		<u>Total</u>	<u>Projected Depr</u>	<u>Rev. Req</u>	<u>True-up</u>	<u>Adj. Revenue</u>	<u>Eff. Carrying</u>
29	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u>		<u>Return</u>	<u>Expense</u>	<u>w/o True-up</u>	<u>Adjustment</u>	<u>Requirement</u>	<u>Charge Rate (B)</u>
30			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
31	Projected projects (Inputs from Worksheet P-4)									
32	1007	Heizer - Mullergren (GBS) 115kV	0.00%		\$ 84,334	\$ 17,412	\$ 218,543		\$ 218,543	26.48%
33	30098	Plainville Capacitor Bank 115 kV	0.00%		\$ 116,486	\$ 23,976	\$ 301,790		\$ 301,790	26.47%
34	903	Clifton - Greenleaf 115kV (Note D)	0.00%		\$ 26,408	\$ 5,448	\$ 68,431		\$ 68,431	26.48%
35	904	Flatridge - Medicine Lodge 138kV (Note D)	0.00%		\$ 233,272	\$ 47,256	\$ 603,598		\$ 603,598	26.44%
36	30211	Medicine Lodge 138/115 kV Transformer (Not	0.00%		\$ 650,488	\$ 134,328	\$ 1,685,709		\$ 1,685,709	26.48%
37	905	Flatridge - Harper 138 kV (Note D)	0.00%		\$ 700,291	\$ 143,352	\$ 1,813,512		\$ 1,813,512	26.46%
38	906	Medicine Lodge - Pratt 115kV (Note D)	0.00%		\$ 54,922	\$ -	\$ 130,986		\$ 130,986	24.37%
39	653	Pratt - St. John 115kV	0.00%		\$ 263,375	\$ 49,290	\$ 677,426		\$ 677,426	26.28%
40	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
41										
42	Total of Projected Base Plan Projects				\$ 2,129,576	\$ 421,062	\$ 5,499,995		\$ 5,499,995	26.39%
43										
44	Total Base Plan Projects (L28 + L42)				\$ 3,849,999	\$ 818,314	\$ 10,009,009		\$ 10,009,009	26.56%

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

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2014

Balanced Portfolio Projects

Note A: All line references are to page 1 of this worksheet.
Note B: To be completed with any BPF project approved by the Southwest Power Pool.
Note C: This tab shows the amount in column s that SPP is required to recover for each BPF project.

Line	Project ID		In Service Date	(a) EOY Plant in Service @ 12/12 (WP A-7)	(b) EOY Accum Depr. @ 12/12 (WP A-7)	(c) EOY Actual Net Plant @ 12/12 (a - b)	(d) Depreciation Rate (WP A-5 Rev)	(e) 13 Mo. Avg Proj. Additional Accum Depr 1.5 * (a * d)	(f) 13 Mo. Avg Projected Net Plant (a - b - e)	(g) O&M Expenses (f * L6)	(h) Other Taxes (f * L8)	(i) Non-Incentive Return (L14)	(j) General Plant Allocation (c * L13)
45	Actual Balanced Portfolio Projects (Inputs from Worksheet A-7)												
46	0	0		\$ -	-	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
47	0	0		\$ -	-	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
48	0	0		\$ -	-	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
49													
50	Total of Actual Balanced Portfolio Projects			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
51													
52				13 Mo. Avg				13 Mo. Avg	13 Mo. Avg				
53			In Service	Plant in									
54	Project ID		Date	Service @ 12/14									
55				(WP P-4)									
56	Projected Balanced Portfolio Projects (Input from Worksheet P-4)												
57	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
58	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
59	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
60													
61	Total of Projected Balanced Portfolio Projects			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
62													
63	Total Balanced Portfolio Projects (L50 + L61)			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2014

Balanced Portfolio Projects (continued)

			(k)	(l)	(m)	(n)	(o)	(p)	(s)	(t)
<u>Line</u>	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u> (A-9 as applicable)		<u>Total Return</u> (f*i)+(f*k)	<u>Projected Depr Expense</u> (a * d)	<u>Rev. Req w/o True-up</u> (g+h+j+m+n)	<u>True-up Adjustment</u> (o * L16)	<u>Adj. Revenue Requirement</u> (o + p)	<u>Eff. Carrying Charge Rate (B)</u> (q / f)
45	Actual Balanced Portfolio Projects (Inputs from Worksheet A-7)									
46	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
47	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
48	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
49										
50	Total of Actual Balanced Portfolio Projects				\$ -	\$ -	\$ -	\$ -	\$ -	
51										
52										
53										
54	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u> (P-1 as applicable)		<u>Total Return</u> (f*i)+(f*k)	<u>Projected Depr Expense</u> (P-4)	<u>Rev. Req w/o True-up</u> (g+h+j+m+n)	<u>True-up Adjustment</u> N.A.	<u>Adj. Revenue Requirement</u> (o + p)	<u>Eff. Carrying Charge Rate (B)</u> (q / f)
55										
56	Projected Balanced Portfolio Projects (Input from Worksheet P-4)									
57	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
58	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
59	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
60										
61	Total of Projected Balanced Portfolio Projects				\$ -	\$ -	\$ -		\$ -	
62										
63	Total Balanced Portfolio Projects (L50 + L61)				\$ -	\$ -	\$ -		\$ -	

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

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2014

ITP/Priority 1 Projects

Note A: All line references are to page 1 of this worksheet.
Note B: To be completed with any BPF project approved by the Southwest Power Pool.
Note C: This tab shows the amount in column s that SPP is required to recover for each BPF project.

Line	Project ID		In Service Date	(a) EOY	(b) EOY	(c) EOY	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Plant in Service @ 12/12 (WP A-7)	Accum Depr. @ 12/12 (WP A-7)	Actual Net Plant @ 12/12 (a - b)	Depreciation Rate (WP A-5 Rev)	Proj. Additional Accum Depr 1.5 * (a * d)	Projected Net Plant (a - b - e)	O&M Expenses (f * L6)	Other Taxes (f * L8)	Non-Incentive Return (L14)	General Plant Allocation (c * L13)
64	Actual ITP/Priority 1 Projects (Inputs from Worksheet A-7)												
65	0	0		\$ -	-	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
66	0	0		\$ -	-	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
67	0	0		\$ -	-	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
68													
69	Total of Actual ITP/Priority 1 Projects			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
70													
71				13 Mo. Avg				13 Mo. Avg	13 Mo. Avg				
72			In Service	Plant in				Projected	Projected Net	O&M	Other	Non-Incentive	General Plant
73	Project ID		Date	Service @ 12/14				Accum Depr	Plant	Expenses	Taxes	Return	Allocation
74				(WP P-4)				(WP P-4)	(a - e)	(f * L6)	(f * L8)	(L14)	(f * L13)
75	Projected ITP/Priority 1 Projects (Inputs from Worksheet P-4)												
76	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
77	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
78	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
79													
80	Total of Projected ITP/Priority 1 Projects			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
81													
82	Total ITP/Priority 1 Projects (L69 + L80)			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2014

ITP/Priority 1 Projects (continued)

			(k)	(l)	(m)	(n)	(o)	(p)	(s)	(t)
Line	Project ID	Project Description	Return Adder		Total Return	Projected Depr Expense	Rev. Req w/o True-up	True-up Adjustment	Adj. Revenue Requirement	Eff. Carrying Charge Rate (B)
			(A-9 as applicable)		(f*i)+(f*k)	(a * d)	(g+h+j+m+n)	(o * L16)	(o + p)	(q / f)
64	Actual ITP/Priority 1 Projects (Inputs from Worksheet A-7)									
65	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
66	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
67	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
68										
69	Total of Actual ITP/Priority 1 Projects				\$ -	\$ -	\$ -	\$ -	\$ -	
70										
71										
72										
73	Project ID	Project Description	Return Adder		Total Return	Projected Depr Expense	Rev. Req w/o True-up	True-up Adjustment	Adj. Revenue Requirement	Eff. Carrying Charge Rate (B)
74			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
75	Projected ITP/Priority 1 Projects (Inputs from Worksheet P-4)									
76	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
77	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
78	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
79										
80	Total of Projected ITP/Priority 1 Projects				\$ -	\$ -	\$ -		\$ -	
81										
82	Total ITP/Priority 1 Projects (L69 + L80)				\$ -	\$ -	\$ -		\$ -	

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

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2014

ITP/Priority 2 Projects

Note A: All line references are to page 1 of this worksheet.
Note B: To be completed with any BPF project approved by the Southwest Power Pool.
Note C: This tab shows the amount in column s that SPP is required to recover for each BPF project.

				(a) EOY	(b) EOY	(c) EOY	(d)	(e) 13 Mo. Avg	(f) 13 Mo. Avg	(g)	(h)	(i)	(j)
			In Service	Plant in	Accum	Actual Net	Depreciation	Proj. Additional	Projected Net	O&M	Other	Non-Incentive	General Plant
Line	Project ID	Project Description	Date	Service @ 12/12	Depr. @ 12/12	Plant @ 12/12	Rate	Accum Depr	Plant	Expenses	Taxes	Return	Allocation
				(WP A-7)	(WP A-7)	(a - b)	(WP A-5 Rev)	1.5* (a * d)	(a - b - e)	(f * L6)	(f * L8)	(L14)	(c * L13)
83	Actual ITP/Priority 2 Projects (Inputs from Worksheet A-7)												
84	0	0		\$ -	-	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
85	0	0		\$ -	-	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
86	0	0		\$ -	-	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
87													
88	Total of Actual ITP/Priority 2 Projects			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
89													
90	13 Mo. Avg												
91			In Service	Plant in				Projected	Projected Net	O&M	Other	Non-Incentive	General Plant
92	Project ID	Project Description	Date	Service @ 12/14				Accum Depr	Plant	Expenses	Taxes	Return	Allocation
93				(WP P-4)				(WP P-4)	(a - e)	(f * L6)	(f * L8)	(L14)	(f * L13)
94	Projected ITP/Priority 2 Projects (Inputs from Worksheet P-4)												
95	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
96	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
97	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	10.22%	\$ -
98													
99	Total of Projected ITP/Priority 2 Projects			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
100													
101	Total ITP/Priority 2 Projects (L88 + L99)			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -

Mid-Kansas Electric Company, LLC (MKEC)
RTO Project Summary - Summary of RTO Directed Projects
Revenue Requirement of SPP Projects included in MKEC's Projected Revenue Requirements (Note D):
For the 12 months ended - December 31, 2014

ITP/Priority 2 Projects (continued)

			(k)	(l)	(m)	(n)	(o)	(p)	(s)	(t)
Line	Project ID	Project Description	Return Adder		Total Return	Projected Depr Expense	Rev. Req w/o True-up	True-up Adjustment	Adj. Revenue Requirement	Eff. Carrying Charge Rate (B)
			(A-9 as applicable)		(f*i)+(f*k)	(a * d)	(g+h+j+m+n)	(o * L16)	(o + p)	(q / f)
83	Actual ITP/Priority 2 Projects (Inputs from Worksheet A-7)									
84	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
85	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
86	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
87										
88	Total of Actual ITP/Priority 2 Projects				\$ -	\$ -	\$ -	\$ -	\$ -	
89										
90										
91										
92	Project ID	Project Description	Return Adder		Total Return	Projected Depr Expense	Rev. Req w/o True-up	True-up Adjustment	Adj. Revenue Requirement	Eff. Carrying Charge Rate (B)
93			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
94	Projected ITP/Priority 2 Projects (Inputs from Worksheet P-4)									
95	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
96	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
97	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
98										
99	Total of Projected ITP/Priority 2 Projects				\$ -	\$ -	\$ -		\$ -	
100										
101	Total ITP/Priority 2 Projects (L88 + L99)				\$ -	\$ -	\$ -		\$ -	

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

Mid-Kansas Electric Company, LLC (MKEC)
Sponsor Funded Project Summary
Revenue Requirement for Sponsor Funded Projects (SFP) included in MKEC's Projected Revenue Requirements
For the 12 months ended - December 31, 2014

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

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				EOY	EOY	EOY		13 Mo. Avg	13 Mo. Avg				
				Plant in Service @ 12/12 (WP A-8)	Actual Accum Depr. @ 12/12 (WP A-8)	Actual Net Plant @ 12/12 (a - b)	Depreciation Rate (WP A-5 Rev)	Projected Added Accum. Depr. 1.5 * (a * d)	Projected Net Plant (a - b - e)	O&M Expenses (f * L6)	Other Taxes (f * L8)	General Plant Allocation (f * L13)	Non-Incentive Return (L14)
1	Actual Sponsored Projects (Inputs from Worksheet A-8)												
2				\$ -	\$ -	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	\$ -	10.22%
3				\$ -	\$ -	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	\$ -	10.22%
4				\$ -	\$ -	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	\$ -	10.22%
5													
6	Total of Actual Sponsored Projects			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
7				13 Mo. Avg				13 Mo. Avg	13 Mo. Avg				
8				Projected									
9				Plant in									
10	Project ID	Project Description		Service @ 12/14				Projected Accum Depr	Projected Net Plant	O&M Expenses	Other Taxes	General Plant Allocation	Non-Incentive Return
11				(WP P-5)				(WP P-5)	(a - e)	(f * L6)	(f * L8)	(f * L13)	(L14)
12	Projected Sponsored Projects (Inputs from Worksheet P-5)												
13				\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	10.22%
14				\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	10.22%
15				\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	10.22%
16													
17	Total of Projected Sponsored Projects			\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	
18													
19	Total Sponsored Projects (L6 + L17)			\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	

Mid-Kansas Electric Company, LLC (MKEC)
Sponsor Funded Project Summary
Revenue Requirement for Sponsor Funded Projects (SFP) included in MKEC's Projected Revenue Requirements
For the 12 months ended - December 31, 2014

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

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

Mid-Kansas Electric Company, LLC (MKEC)
Third Party Project Summary
Revenue Requirements for Third Party Projects included in MKEC's Projected Revenue Requirements
For the 12 months ended - December 31, 2014

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

Line	Project ID		Project Description	In Service Date	Third Party	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
						EOY	EOY	EOY		13 Mo. Avg	13 Mo. Avg			
						Plant in Service @ 12/12 (WP A-10)	Actual Accum Depr. @ 12/12 (WP A-10)	Actual Net Plant @ 12/12 (a - b)	Depreciation Rate (WP A-5 Rev)	Projected Added Accum. Depr. 1.5 * (a * d)	Projected Net Plant (a - b - e)	O&M Expenses (f * L6)	Other Taxes (f * L8)	General Plant Allocation (f * L13)
1	Actual Third Party Projects (Inputs from Worksheet A-8)													
2	0	0				\$ -	\$ -	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	\$ -
3	0	0				\$ -	\$ -	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	\$ -
4	0	0				\$ -	\$ -	\$ -	2.05%	\$ -	\$ -	\$ -	\$ -	\$ -
5														
6	Total of Third Party Projects					\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
7										13 Mo. Avg	13 Mo. Avg			
8														
9	Project ID		Project Description	In Service Date		Plant in Service @ 12/14 (WP P-6)				Projected Accum Depr (WP P-6)	Projected Net Plant (a - e)	O&M Expenses (f * L6)	Other Taxes (f * L8)	General Plant Allocation (f * L13)
10	Projected Third Party Projects (Inputs from Worksheet P-5)													
13	0	Description				\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
14	0	Description				\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
15	0	Description				\$ -				\$ -	\$ -			
16														
17	Total of Projected Third Party Projects					\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
18														
19	Total Third Party Projects (L6 + L17)					\$ -				\$ -	\$ -	\$ -	\$ -	\$ -

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

Mid-Kansas Electric Company, LLC (MKEC)
Third Party Project Summary
Revenue Requirements for Third Party Projects included in MKEC's Projected Revenue Requirements
For the 12 months ended - December 31, 2014

		(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
		Non-Incentive			Total	Proj. Depr	Rev. Req	True-up	Adj. Revenue	Eff. Carrying
<u>Project ID</u>	<u>Project Description</u>	<u>Return</u>	<u>Return Adder</u>		<u>Return</u>	<u>Expense</u>	<u>w/o True-up</u>	<u>Adjustment</u>	<u>Requirement</u>	<u>Charge Rate (B)</u>
		(L14)	P-1 as applicable)		(f*j)+(f*k)	(a * d)	(g+h+i+m+n)	(o * L16)	(o + p)	(o / f)
1	Actual Third Party Projects (Inputs from Worksheet A-8)									
2	0	0	10.22%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	
3	0	0	10.22%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	
4	0	0	10.22%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	
5										
6	Total of Third Party Projects				\$ -	\$ -	\$ -	\$ -	\$ -	
7										
8										
9										
<u>Project ID</u>	<u>Project Description</u>	Non-Incentive			Total	Proj. Depr	Rev. Req	True-up	Adj. Revenue	Eff. Carrying
		<u>Return</u>	<u>Return Adder</u>		<u>Return</u>	<u>Expense</u>	<u>w/o True-up</u>	<u>Adjustment</u>	<u>Requirement</u>	<u>Charge Rate (B)</u>
		(L14)	P-1 as applicable)		(f*j)+(f*k)	(P-5)	(g+h+i+m+n)	N.A.	(o + p)	(o / f)
12	Projected Third Party Projects (Inputs from Worksheet P-5)									
13	0	Description	10.22%	0.00%	\$ -	\$ -	\$ -		\$ -	
14	0	Description	10.22%	0.00%	\$ -	\$ -	\$ -		\$ -	
15	0	Description	10.22%	0.00%	\$ -	\$ -	\$ -		\$ -	
16										
17	Total of Projected Third Party Projects				\$ -	\$ -	\$ -		\$ -	N.A.
18										
19	Total Third Party Projects (L6 + L17)				\$ -	\$ -	\$ -	\$ -	\$ -	N.A

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

Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Projected Net Revenue Requirements
For the 12 months ended - December 31, 2014

<u>Line</u>	<u>(1)</u> <u>Description</u>	<u>(2)</u> <u>Reference</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u> <u>Amount</u>
	<u>A. GROSS REVENUE REQUIREMENT</u> (including approved incentives, if any)				
1	Total Transmission Facilities	Projected Gross Rev Req, Pg.2, L91			\$ 31,038,160
2					
3	Base Plan Gross Revenue Requirements	WP RTO Project Smry, Base Plan Section, L44	\$ 10,009,009		
4	Balanced Portfolio Gross Revenue Requirement	WP RTO Project Smry, Base Plan Section, L63	-		
5	ITP/Priority Projects-1 Gross Revenue Requirement	WP RTO Project Smry, Base Plan Section, L82	-		
6	ITP/Priority Projects-2 Gross Revenue Requirement	WP RTO Project Smry, Base Plan Section, L101	-		
7	Sponsored Projects Gross Revenue Requirements	WP Spon Project Smry, L19	-		
8	Third Party Projects Gross Revenue Requirements	WP Third Party Project Smry, L19	-		
9	Total	Sum (L3:L7)			\$ 10,009,009
10					
11	Zonal Gross Revenue Requirement	L1 - L9			\$ 21,029,151
12					
13	<u>B. REVENUE CREDITS</u>				
14	Zonal Gross Revenue Credit	WP P-2, L45			\$ 1,226,885
15					
16	<u>C. NET REVENUE REQUIREMENT AFTER REVENUE CREDITS AND BEFORE TRUE-UP</u>				
17	Base Plan Net Revenue Requirements	L3	\$ 10,009,009		
18	Balanced Portfolio Net Revenue Requirement	L4	-		
19	ITP/Priority Projects-1 Net Revenue Requirement	L5	-		
20	ITP/Priority Projects-2 Net Revenue Requirement	L6	-		
21	Sponsored Projects Net Revenue Requirements	L7	-		
22	Third Party Projects Net Revenue Requirements	L8	-		
23	Total	Sum (L17:L22)		\$ 10,009,009	
24					
25	Zonal Net Revenue Requirement	L11 - L14			\$ 19,802,266
26					
27	<u>D. TRUE-UP ADJUSTMENTS</u>				
28	Total Transmission Facilities	WP TU (True-Up), L18		\$ -	
29					
30	Base Plan True-Up	WP TU (True-Up), L18	\$ -		
31	Balanced Portfolio True-Up	WP TU (True-Up), L18	-		
32	ITP/Priority Projects-1 True-Up	WP TU (True-Up), L18	-		
33	ITP/Priority Projects-2 True-Up	WP TU (True-Up), L18	-		
34	Sponsored Projects True Up	WP TU (True-Up), L18	-		
35	Third Party Projects True Up	WP TU (True-Up), L18	-		
36	Total	Sum (L30:L33)		\$ -	
37					
38	Zonal True-Up Revenue Requirement	L28 - L36			\$ -
39					
40	<u>E. NET REVENUE REQUIREMENT AFTER TRUE-UP</u>				
41	Base Plan Net Revenue Requirements	L17 + L30	\$ 10,009,009		
42	Balanced Portfolio Net Revenue Requirement	L18 + L31	-		
43	ITP/Priority Projects-1 Net Revenue Requirement	L19 + L32	-		
44	ITP/Priority Projects-2 Net Revenue Requirement	L20 + L33	-		
45	Sponsored Projects Net Revenue Requirements	L21 + L34	-		
46	Third Party Projects Net Revenue Requirements	L22 + L35	-		
47	Total	Sum (L41:L46)		\$ 10,009,009	
48					
49	Zonal Net Revenue Requirement	L25 + L38			\$ 19,802,266
50					
51	<u>F. Point-to-Point Service</u>				
52	Projected MKEC Zone 9 SPP Aver. 12-Mo. Peak Demand	WP P-3 (Trans. Network Load), L15			523.92 MW
53					
54	Annual Point-to-Point Rate in \$/MW - Year	L49 / L52			\$ 37,797.00
55	Monthly Point-to-Point Rate in \$/MW - Month	L54 / 12 months			\$ 3,150.00
56	Weekly Point-to-Point Rate in \$/MW- Weekly	L54 / 52 weeks			\$ 727.00
57	Daily On-Peak Point-to-Point Rate in \$/MW - Day	L54 / 260 days			\$ 145.40
58	Daily Off-Peak Point-to-Point Rate in \$/MW - Day	L54 / 365 days			\$ 103.60
59	Hourly On-Peak Point-to-Point Rate in \$/MW - Hour	L57 / 16 hours			\$ 9.09
60	Hourly Off-Peak Point-to-Point Rate in \$/MW - Hour	L58 / 24 hours			\$ 4.32
61					

Mid-Kansas Electric Company, LLC (MKEC)
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2014

Line	(1) Description	(2) KCC Annual Report/Worksheet	(3) Total Company	(4)	(5) Allocator	(6) Transmission (Col. 3 times Col. 5)
RATE BASE:						
1	PLANT IN SERVICE					
2	Production	Act. Gross Rev Req, Pg.1, L3	\$ 89,696,107	NA		
3	Transmission	WP P-1, Pg. 4 L156	146,866,836	DA	1.00000	\$ 146,866,836
4	Less Excluded Plant	Act. Gross Rev Req, Pg.1, L5		\$ - DA	1.00000	-
5	Distribution	Act. Gross Rev Req, Pg.1, L6	2,021,406	NA		
6	General	Act. Gross Rev Req, Pg.1, L7	24,129,426	W/S	0.41673	10,055,482
7	Intangible & Other	Act. Gross Rev Req, Pg.1, L8	51,666	W/S	0.41673	21,531
8	TOTAL GROSS PLANT	L2 + L3 - L4 + L5 + L6 + L7	\$ 262,765,441			\$ 156,943,848
9						
10	ACCUMULATED DEPRECIATION					
11	Production	Act. Gross Rev Req, Pg.1, L12	\$ 76,109,036	NA		
12	Transmission	WP P-1, Pg. 4 L156	45,749,764	DA	1.00000	\$ 45,749,764
13	Less Excluded Plant	Act. Gross Rev Req, Pg.1, L14		\$ - DA	1.00000	-
14	Distribution	Act. Gross Rev Req, Pg.1, L15	652,608	NA		
15	General	Act. Gross Rev Req, Pg.1, L16	6,698,335	W/S	0.41673	2,791,404
16	Intangible & Other	Act. Gross Rev Req, Pg.1, L17	27,501	W/S	0.41673	11,461
17	TOTAL ACCUM. DEPRECIATION	L11 + L12 - L13 + L14 + L15 + L16	\$ 129,237,245			\$ 48,552,630
18						
19	NET PLANT IN SERVICE					
20	Production	L2 - L11	\$ 13,587,071			
21	Transmission	L3 - L12	101,117,071			\$ 101,117,071
22	Less Excluded Plant	L4 - L13		\$ -		-
23	Distribution	L5 - L14	1,368,798			-
24	General	L6 - L15	17,431,091			7,264,077
25	Intangible & Other	L7 - L16	24,165			10,070
26	TOTAL NET PLANT	L20 + L21 - L22 + L23 + L24 + L25	\$ 133,528,196			\$ 108,391,219
27						
28	ADJUSTMENTS TO RATE BASE					
29	Accumulated Deferred Income Taxes	Act. Gross Rev Req, Pg.1, L38	\$ -	DA	1.00000	\$ -
30	Reserve Funds (Non-Escrowed)	Act. Gross Rev Req, Pg.1, L39	-	DA	1.00000	-
31	Unamortized Abandoned Transmission Plant	Act. Gross Rev Req, Pg.1, L40 - Amortization	-	DA	1.00000	-
32	TOTAL ADJUSTMENTS	Sum (L29:L31)	\$ -			\$ -
33						
34	LAND HELD FOR FUTURE USE	Act. Gross Rev Req, Pg.1, L43	\$ -	DA	1.00000	\$ -
35						
36	WORKING CAPITAL					
37	CWC					
38	O&M Expense less Fuel & Purchased Power	Act. Gross Rev Req, Pg.1, L47	\$ 41,509,669	NA		
39	O&M Expense Allocated to Transmission	Pg. 2, L64, Col (6)				\$ 12,844,165
40	Calculated CWC	Calculated (Note C)	\$ 5,188,709			\$ 1,605,521
41	Materials & Supplies-Transmission	Act. Gross Rev Req, Pg.1, L50	1,385,741	TP	1.00000	1,385,741
42	Materials & Supplies-Other	Act. Gross Rev Req, Pg.1, L51	138,324	NA		
43	Stores Expense	Act. Gross Rev Req, Pg.1, L52	-	W/S	0.41673	-
44	Prepayments (JEC Prepayment)	Act. Gross Rev Req, Pg.1, L53	-	NA		
45	Prepayments (Account 165)	Act. Gross Rev Req, Pg.1, L54	659,989	W/S	0.41673	275,038
46	TOTAL WORKING CAPITAL	Sum (L40:L45)	\$ 7,372,762			\$ 3,266,299
47						
48	Rate Base	L26 + L 32 + L 34 + L46	\$ 140,900,958			\$ 111,657,518

Mid-Kansas Electric Company, LLC (MKEC)
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2014

Line	(1) Description	(2) KCC Annual Report/Worksheet	(3) Total Company	(4)	(5) Allocator	(6) Transmission (Col. 3 times Col. 5)
49	O&M					
50	Transmission	WP P-2, L8	\$ 25,653,746			
51	Less Account 565	WP P-2, L9	16,005,327			
52	Less: Trans. Lease Payments & Facility Charge	WP P-2, L10	-			
53	Less Acct. 561 Expense Recovered Through Sch. 1	Projected Schedule 1 Rev Req, L6	682,960			
54	Total Transmission O&M	L50 - Sum (L51:L52)	\$ 8,965,459	TP	1.00000	\$ 8,965,459
55	A&G -Adjusted	WP P-2, L12	\$ 8,908,535	W/S	0.41673	\$ 3,712,463
56	Plus: Advertising -Safety	WP P-2, L13	-	W/S	0.41673	-
57	Plus Association Dues Directly Related to Transmission	WP P-2, L14	-	DA	1.00000	-
58	Plus: Advertising -Transmission	WP P-2, L15	-	DA	1.00000	-
59	Plus: Research -Transmission	WP P-2, L16	-	DA	1.00000	-
60	Plus: Regulatory Exp -Transmission	WP P-2, L17	398,922	W/S	0.41673	166,243
61	Plus: Corporate Visibility -Transmission	WP P-2, L18	-	W/S	0.41673	-
62	Total A&G	L55 + Sum (L56:L61)	\$ 9,307,457			\$ 3,878,706
63	Transmission Lease Payments & Facility Charges	WP P-2, L18	-	DA	1.00000	-
64	TOTAL O&M	L54 + L62 + L63	\$ 18,272,915			\$ 12,844,165
65						
66	DEPRECIATION EXPENSE					
67	Production	Act. Gross Rev Req, Pg. 2, L76	\$ 870,138	NA		
68	Transmission	WP P-1, Pg.2 L155	2,993,272	TP	1.00000	\$ 2,993,272
69	Distribution	Act. Gross Rev Req, Pg. 2, L78	54,613	NA		
70	General	Act. Gross Rev Req, Pg. 2, L79	1,143,462	W/S	0.41673	476,516
71	Intangible & Other	Act. Gross Rev Req, Pg. 2, L80	2,116	W/S	0.41673	882
72	Amortization of Abandon Transmission Plant	Act. Gross Rev Req, Pg. 2, L81	-	DA	1.00000	-
73	TOTAL DEPRECIATION	Sum (L67:L72)	\$ 5,063,601			\$ 3,470,670
74						
75	TAXES OTHER THAN INCOME TAXES (Note G)					
76	LABOR RELATED					
77	Payroll	WP P-2, L23	\$ 106	W/S	0.41673	\$ 44
78	Highway and vehicle	WP P-2, L24	-	W/S	0.41673	-
79	PLANT RELATED					
80	Property	WP P-2, L26	-	GP	0.48827	-
81	Gross Receipts	WP P-2, L27	55	NA		-
82	Other	WP P-2, L28	-	GP	0.48827	-
83						
84	TOTAL OTHER TAXES	Sum (L77:L83)	\$ 161			\$ 44
85						
86	RETURN					
87	Return before incentives	Pg. 4, L149				\$ 14,723,282
88	Incentive return	Pg. 4, L177				-
89	Total Return	L87 + L88				\$ 14,723,282
90						
91	GROSS REV. REQ. WITH INCENTIVES	L64 + L73 + L84 + L89				\$ 31,038,160
92	LESS: Gross Rev. Req. for Incentives	L177				-
93						
94	GROSS REV. REQ. WITHOUT INCENTIVES	L91 - L92				\$ 31,038,160

Mid-Kansas Electric Company, LLC (MKEC)
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2014

Line	(1) Description	(2) KCC Annual Report/Worksheet	(3) Total Company	(4)	(5) Allocator	(6) Transmission (Col. 3 times Col. 5)
95	TRANSMISSION PLANT INCLUDED IN FORMULA					
96	Total transmission plant	Pg 3, L106, col. 3	\$ 146,866,836	DA	1.00000	\$ 146,866,836
97	Less: Net Substation, 34kV, & Radial Lines to Distr. Plt.	Act. Gross Rev Req, Pg.3, L106	-	DA	1.00000	-
98	Less: Total GSU in Transmission Plant	Act. Gross Rev Req, Pg.3, L107	-	DA	1.00000	-
99	Transmission plant included in rates	L96 - L97 - L98	\$ 146,866,836			\$ 146,866,836
100						
101	Percentage of transmission plant included in rates	L99 / L96			TP= 1.00000	
102						
103	GROSS AND NET PLANT ALLOCATORS					
104	GROSS PLANT IN SERVICE	ACTUAL HISTORICAL COST				
105	Production	Act. Gross Rev Req, Pg.3, L113	\$ 89,696,107	NA		
106	Transmission	Act. Gross Rev Req, Pg.3, L114	90,893,576	DA	1.00000	\$ 90,893,576
107	Less: Excluded Plant	Act. Gross Rev Req, Pg.3, L115	-	DA	1.00000	-
108	Distribution	Act. Gross Rev Req, Pg.3, L116	2,021,406	NA		
109	General & Intangible	Act. Gross Rev Req, Pg.3, L117	24,181,092	W/S	0.41673	10,077,013
110	TOTAL GROSS PLANT	L105 + L106 - L107 + L108 + L109	\$ 206,792,182		GP = 0.48827	\$ 100,970,589
111						
112	ACCUMULATED DEPRECIATION	ACTUAL HISTORICAL COST				
113	Production	Act. Gross Rev Req, Pg.3, L121	\$ 76,109,036	NA		
114	Transmission	Act. Gross Rev Req, Pg.3, L122	40,857,779	DA	1.00000	\$ 40,857,779
115	Less: Excluded Plant	Act. Gross Rev Req, Pg.3, L123	-	DA	1.00000	-
116	Distribution	Act. Gross Rev Req, Pg.3, L124	652,608	NA		
117	General & Intangible	Act. Gross Rev Req, Pg.3, L125	6,725,837	W/S	0.41673	2,802,865
118	TOTAL ACCUM. DEPRECIATION	L113 + L114 - L115 + L116 + L117	\$ 124,345,259			\$ 43,660,644
119						
120	NET PLANT IN SERVICE	ACTUAL HISTORICAL COST				
121	Production	L105 - L113	\$ 13,587,071			
122	Transmission	L106 - L114	50,035,797			\$ 50,035,797
123	Less: Excluded Plant	L107 - L115	-			-
124	Distribution	L108 - L116	1,368,798			-
125	General & Intangible	L109 - L117	17,455,256			7,274,148
126						
127	TOTAL NET PLANT	L121 + L122 - L123 + L124 + L125	\$ 82,446,922		NP = 0.69511	\$ 57,309,945

Mid-Kansas Electric Company, LLC (MKEC)
#REF!
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2014

Line	(1) Description	(2) KCC Annual Report/Worksheet	(3) Total Company	(4)	(5) Allocator	(6) Transmission (Col. 3 times Col. 5)
	WAGES & SALARY ALLOCATOR (W&S)					
		ACTUAL HISTORICAL COST				
128	Production	Act. Gross Rev Req, Pg.4, L137	\$ 5,029,784			
129	Transmission	Act. Gross Rev Req, Pg.4, L138	3,593,655	TP	1.00000	\$ 3,593,655
130	Distribution	Act. Gross Rev Req, Pg.4, L139	-			
131	Other	Act. Gross Rev Req, Pg.4, L140	-			
132	Total	Sum (L128:L131)	\$ 8,623,439			\$ 3,593,655
133	Wage & Salary Allocator Calculation	Col 6, L132 / Col 3, L132			WS= 0.41673	
141						
142	RETURN (R)					
143	Net Plant allocated to Transmission 13 month average. 2014	Projected Gross Rev Req, L26, Col. (6)				\$ 108,391,219
144	Net Plant allocated to Transmission 13 month average. 2012	Actual Gross Rev Req, L27, Col. (6)				\$ 57,309,945
145	Ratio 2014 / 2012	L143 / 144				1.8913
146						
147	Transmission Return for 2012 Actual Before Incentives	Act. Gross Rev Req, L96, Col. (6)				\$ 7,784,675
148						
149	Transmission Return for 2014 Projected	L145 * L147				\$ 14,723,282
150						
151	GROSS REV. REQUIREMENT FOR INCENTIVE PROJECTS					
152	Plant Granted Incentive ROE Adder:					
153	Total Incentive Plant	WP P-1, Pg. 1, L38	\$ -			
154	Less: Total Accumulated Depreciation	WP P-1, Pg. 1, L38	-			
155	Net Incentive Plant	L153 - L154	\$ -			
156	Incentive Return	WP P-1, Pg. 1, L41			\$ -	
157						
158						
159						
160						
161						
162	Abandoned Plant:					
163	Unamortized Abandoned Transmission Plant	Pg. 1, L31	\$ -			
164	Return on Abandoned Plant	Actual Gross Rev Req Pg. 4, L173 * L163	-			
165	Amortization Expense for Abandoned Plant	Pg. 2, L72	-			
166	Total Recovery for Abandoned Plant	Sum (L164:L165)			\$ -	
167	TOTAL GROSS REV. REQUIREMENT FOR INCENTIVE PROJ.	L156 + L160 + L166				\$ -
168						
169	INCENTIVE PLANT (excludes CWIP and Abandoned Plant)					
170	Incentive Plant: Projected Base Plan Funded	RTO Project Smry	\$ -	\$ -		\$ -
171	Incentive Plant: Projected Balanced Portfolio	RTO Project Smry	-	-		-
172	Incentive Plant: Projected ITP / Priority Project-1	RTO Project Smry	-	-		-
173	Incentive Plant: Projected ITP / Priority Project-2	RTO Project Smry	-	-		-
174	Incentive Plant: Projected Sponsor Funded	Spon Project Smry	-	-		-
175	Total Incentive Plant	Sum (L170:L174)	\$ -	\$ -		\$ -
176	Note: Incentive gross plant and accumulated depreciation values, if applicable, will be calculated by cell references to the RTO Project Smry and Spon Proj Smry tabs.					
177	Incentive Return	WP P-1, Pg. 1, L41				\$ -

Mid-Kansas Electric Company, LLC (MKEC)
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2014

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

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

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

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

(1)		(2)	(3)	(4)
Line No.	Description	Reference	Amount	
A. <u>Projected Schedule 1 ARR</u>				
1	Total Load Dispatch & Scheduling	Actual Sch 1 Rev Req, L1 * (P-2 (Exp. & Rev. Credits) L4, Col 5	\$	685,196
2	Plus: Acct. 556 SPP NERC Compliance Charges	Actual Sch 1 Rev Req, L2 * (P-2 (Exp. & Rev. Credits) L4, Col 5		-
3	Less: Scheduling, System Control and Dispatch Services	Actual Sch 1 Rev Req, L3 * (P-2 (Exp. & Rev. Credits) L4, Col 5		-
4	Less: Transmission Service Studies	Actual Sch 1 Rev Req, L4 * (P-2 (Exp. & Rev. Credits) L4, Col 5		2,235
5	Less: Reliability, Planning & Standards Dev. Services	Actual Sch 1 Rev Req, L5 * (P-2 (Exp. & Rev. Credits) L4, Col 5		-
6	Total	L1 + L2 - L3 - L4 - L5	\$	682,960
7	Plus: NERC Penalties Associated with Transmission (Acct. 42630)	Actual Sch 1 Rev Req, L7 * (P-2 (Exp. & Rev. Credits) L4, Col 5		-
8	Less: PTP Service Credit	Actual Sch. 1 Rev Req, L8		50,428
9	Revenue Requirement for Schedule 1	L6 + L7 - L8	\$	632,532
10	Prior Year True-Up	L30		-
11				
12	Net Schedule 1 Revenue Requirement for Zone	L9 + L10	\$	632,532
13	Acct. 561 Expenses Recovered Through Sch. 1 Charges	L1 - Sum(L3:L5)	\$	682,960
B. <u>Projected Schedule 1 Rate Calculations</u>				
14	MKEC 12-CP. Peak Demand	WP P-3, L15		523.92 MW
15				
16	Annual Point-to-Point Rate in \$/MW - Year	L12 / L14	\$	1,207.300
17	Monthly Point-to-Point Rate \$/MW - Month	L16 / 12	\$	100.600
18	Weekly Point-to-Point Rate \$/MW - Week	L16 / 52	\$	23.220
19	Daily Point-to-Point Rate \$/MW - Day	L16 / 365	\$	3.308
20	Hourly Point-to-Point Rate \$/MW - Hour	L16 / 8760	\$	0.138
C. <u>Schedule 1 True-UP</u>				
21	Actual Revenue Requirement for 2012	Actual Sched 1 Rev Req, L9	\$	570,445
22	Projected Revenue Requirement for 2012	Schedule 1 Proj. for the Actual Period (Note C)		570,445
23	Revenue Requirement True-Up	L21 - L22	\$	-
24				
25	Interest on True-Up:			
26	If Actual Revenue Req. > Projected Revenue Req.	L23 * (Min(ST I-Rate or FERC I-Rate)/12) * 24 (Note A)		-
27				
28	If Actual Revenue Req. < Projected Revenue Req.	L23 * (FERC Interest Rate/12) * 24 (Note B)		-
29				
30	Total Annual True-Up Adjustment	Sum (L23:L28)	\$	-

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

Mid-Kansas Electric Company, LLC (MKEC)																
Projected Transmission Plant																
For the 12 months ended - December 31, 2014																
Incentive Projects				Description												
				Project :					Project :							
				Type:					Type:							
				Depr. Rate:(A)					Depr. Rate:(A)							
				MFI Adder (B)					MFI Adder (B)							
				Avg. Interest Rate					Avg. Interest Rate							
				Begin. Plant Bal:					Begin. Plant Bal:							
				Begin. Acc. Depr:					Begin. Acc. Depr:							
Total Incentive Plant				Begin. Year-Mo.:					Begin. Year-Mo.:							
Mon	Year		Total				Gross Plant	Depreciation	Accum. Depr.	Net Plant		Gross Plant	Depreciation	Accum. Depr.	Net Plant	
	Jan	2013														
	Feb	2013														
	Mar	2013														
	Apr	2013														
	May	2013														
	Jun	2013														
	Jul	2013														
	Aug	2013														
	Sep	2013														
	Oct	2013														
	No	2013														
	Dec	2013														
	Jan	2014														
	Feb	2014														
	Mar	2014														
	Apr	2014														
	May	2014														
	Jun	2014														
	Jul	2014														
	Aug	2014														
	Sep	2014														
	Oct	2014														
	Nov	2014														
	Dec	2014														
	12 Mon Tot															
	13 Mon Avg															
	Total Approved Project Incentives:															
	Return due to Incentive MFI Adder															

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

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

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant
For the 12 months ended - December 31, 2014

Incentive Projects (continued)

	Description						Description							
42	Project :						Project :							
43	Type:						Type:							
44	Depr. Rate:(A) 0.1698%						Depr. Rate:(A) 0.1698%							
45	MFI Adder (B) -						MFI Adder (B) -							
46	Avg. Interest Rate 6.6537% Return Adder 0.00%						Avg. Interest Rate 6.6537% Return Adder 0.00%							
47	Begin. Plant Bal: \$ -						Begin. Plant Bal: \$ -							
48	Begin. Acc. Depr: -						Begin. Acc. Depr: -							
49	Begin. Year-Mo.:						Begin. Year-Mo.:							
50														
51	Mon	Year		Gross Plant	Depreciation	Accum. Depr.	Net Plant		Gross Plant	Depreciation	Accum. Depr.	Net Plant		
52				\$ -					\$ -					
53	Jan	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
54	Feb	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
55	Mar	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
56	Apr	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
57	May	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
58	Jun	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
59	Jul	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
60	Aug	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
61	Sep	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
62	Oct	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
63	No	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
64	Dec	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
65	Jan	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
66	Feb	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
67	Mar	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
68	Apr	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
69	May	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
70	Jun	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
71	Jul	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
72	Aug	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
73	Sep	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
74	Oct	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
75	Nov	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
76	Dec	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
77														
78	Total			\$	-				\$	-				
79	13 Month Avg.			\$	-	\$	-	\$	-	\$	-	\$	-	
80														
81														
82	Return due to Incentive MFI Add: \$						-	Return due to Incentive MFI Ad: \$						-

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

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

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant
For the 12 months ended - December 31, 2014

Incentive Projects (continued)

	Description						Description							
83	Project :						Project :							
84	Type:						Type:							
85	Depr. Rate:(A) 0.1698%						Depr. Rate:(A) 0.1698%							
86	MFI Adder (B) -						MFI Adder (B) -							
87	Avg. Interest Rate 6.6537%						Avg. Interest Rate 6.6537%							
88	Begin. Plant Bal:						Begin. Plant Bal:							
89	Begin. Acc. Depr:						Begin. Acc. Depr:							
90	Begin. Year-Mo.:						Begin. Year-Mo.:							
91														
92	Mon	Year		Gross Plant	Depreciation	Accum. Depr.	Net Plant		Gross Plant	Depreciation	Accum. Depr.	Net Plant		
93				\$ -					\$ -					
94	Jan	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
95	Feb	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
96	Mar	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
97	Apr	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
98	May	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
99	Jun	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
100	Jul	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
101	Aug	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
102	Sep	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
103	Oct	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
104	No	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
105	Dec	2013		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
106	Jan	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
107	Feb	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
108	Mar	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
109	Apr	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
110	May	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
111	Jun	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
112	Jul	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
113	Aug	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
114	Sep	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
115	Oct	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
116	Nov	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
117	Dec	2014		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
118														
119	Total			\$	-				\$	-				
120	13 Mo. Avg.			\$ -		\$ -	\$ -		\$ -		\$ -	\$ -		
121														
122														
123	Return due to Incentive MFI Adder						\$ -	Return due to Incentive MFI Adder						\$ -

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

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

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant
For the 12 months ended - December 31, 2014

Summary

Total Incentive, Non-Incentive and SPP Plant						Projected Non Incentive Plant								
Total Plant Additions						Plant Additions					Plant in Service	Depreciation Accrual (G)	Accumulated Depreciation	
Mon.	Year	Gross Plant	Depreciation	Accum. Dep.	RTO Directed (C)	Sponsored (D)	Third Party (E)	Other (F)	Total					
124						0.1707%								
125														
126						Plant Balances as of Dec 31, 2012>>					\$ 112,276,909		\$ 41,543,970	
127														
128	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
129														
130	Jan	2013	\$ 124,803,958	\$ 191,703	\$ 41,735,673	\$ 7,672,476	\$ -	\$ -	\$ 4,854,573	\$ 12,527,049	\$ 124,803,958	\$ 191,703	\$ 41,735,673	
131	Feb	2013	\$ 124,803,958	\$ 213,092	\$ 41,948,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,803,958	\$ 213,092	\$ 41,948,764	
132	Mar	2013	\$ 126,021,838	\$ 213,092	\$ 42,161,856	\$ 1,169,968	\$ -	\$ -	\$ 47,912	\$ 1,217,880	\$ 126,021,838	\$ 213,092	\$ 42,161,856	
133	Apr	2013	\$ 127,493,231	\$ 215,171	\$ 42,377,027	\$ -	\$ -	\$ -	\$ 1,471,393	\$ 1,471,393	\$ 127,493,231	\$ 215,171	\$ 42,377,027	
134	May	2013	\$ 127,684,568	\$ 217,683	\$ 42,594,710	\$ -	\$ -	\$ -	\$ 191,337	\$ 191,337	\$ 127,684,568	\$ 217,683	\$ 42,594,710	
135	Jun	2013	\$ 140,569,962	\$ 218,010	\$ 42,812,720	\$ 6,996,769	\$ -	\$ -	\$ 5,888,625	\$ 12,885,394	\$ 140,569,962	\$ 218,010	\$ 42,812,720	
136	Jul	2013	\$ 140,884,335	\$ 240,011	\$ 43,052,731	\$ -	\$ -	\$ -	\$ 314,373	\$ 314,373	\$ 140,884,335	\$ 240,011	\$ 43,052,731	
137	Aug	2013	\$ 140,919,818	\$ 240,547	\$ 43,293,279	\$ -	\$ -	\$ -	\$ 35,483	\$ 35,483	\$ 140,919,818	\$ 240,547	\$ 43,293,279	
138	Sep	2013	\$ 140,919,818	\$ 240,608	\$ 43,533,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,919,818	\$ 240,608	\$ 43,533,887	
139	Oct	2013	\$ 140,966,759	\$ 240,608	\$ 43,774,495	\$ -	\$ -	\$ -	\$ 46,941	\$ 46,941	\$ 140,966,759	\$ 240,608	\$ 43,774,495	
140	Nov	2013	\$ 140,966,759	\$ 240,688	\$ 44,015,183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,966,759	\$ 240,688	\$ 44,015,183	
141	Dec	2013	\$ 145,071,109	\$ 240,688	\$ 44,255,871	\$ 2,306,548	\$ -	\$ -	\$ 1,797,802	\$ 4,104,350	\$ 145,071,109	\$ 240,688	\$ 44,255,871	
142	Jan	2014	\$ 145,484,222	\$ 247,696	\$ 44,503,567	\$ -	\$ -	\$ -	\$ 413,113	\$ 413,113	\$ 145,484,222	\$ 247,696	\$ 44,503,567	
143	Feb	2014	\$ 145,484,222	\$ 248,401	\$ 44,751,968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,484,222	\$ 248,401	\$ 44,751,968	
144	Mar	2014	\$ 145,484,222	\$ 248,401	\$ 45,000,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,484,222	\$ 248,401	\$ 45,000,370	
145	Apr	2014	\$ 146,048,775	\$ 248,401	\$ 45,248,771	\$ -	\$ -	\$ -	\$ 564,553	\$ 564,553	\$ 146,048,775	\$ 248,401	\$ 45,248,771	
146	May	2014	\$ 146,048,775	\$ 249,365	\$ 45,498,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,048,775	\$ 249,365	\$ 45,498,136	
147	Jun	2014	\$ 146,580,722	\$ 249,365	\$ 45,747,502	\$ -	\$ -	\$ -	\$ 531,947	\$ 531,947	\$ 146,580,722	\$ 249,365	\$ 45,747,502	
148	Jul	2014	\$ 146,580,722	\$ 250,274	\$ 45,997,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,580,722	\$ 250,274	\$ 45,997,775	
149	Aug	2014	\$ 146,580,722	\$ 250,274	\$ 46,248,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,580,722	\$ 250,274	\$ 46,248,049	
150	Sep	2014	\$ 146,580,722	\$ 250,274	\$ 46,498,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,580,722	\$ 250,274	\$ 46,498,322	
151	Oct	2014	\$ 146,580,722	\$ 250,274	\$ 46,748,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,580,722	\$ 250,274	\$ 46,748,596	
152	Nov	2014	\$ 146,580,722	\$ 250,274	\$ 46,998,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,580,722	\$ 250,274	\$ 46,998,869	
153	Dec	2014	\$ 156,163,201	\$ 250,274	\$ 47,249,143	\$ -	\$ -	\$ -	\$ 9,582,479	\$ 9,582,479	\$ 156,163,201	\$ 250,274	\$ 47,249,143	
154														
155	12 Mon Tot			\$ 2,993,272	12-Month Depreciation Expense						\$ 2,993,272			
156	13 Mon Avg			\$ 146,866,836	\$ 45,749,764	13-Month Aver. Balance						\$ 146,866,836	\$ 45,749,764	\$ 101,117,071.11

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

Mid-Kansas Electric Company, LLC (MKEC)
Projected Expenses and Revenue Credits
For the 12 months ended - December 31, 2014

		(1)	(2)	(3)		(4)	(5)
Line	Description	Source	2012 Actual Costs			2014 Projected Costs (Ratio * Proj. Net Plant)	
1	Net Plant in Service	Actual Gross Rev, Pg. 1, L22, Col 6 & Projected Gross Rev, Pg 1, L21, Col. 6	\$50,035,797			\$ 101,117,071	
2	Net Plant Excluded for O&M, Other Taxes and General Plant	Third Party Project Smry, L15 (Note A)	-			-	
3	Adjusted Net Plant for O&M and Other Taxes	L1 - L2	\$ 50,035,797			\$ 101,117,071	
4	Ratio Projected Net Plant to Actual Net Plant				CALC RATIO =	2.0209	
5	CAP on Ratio	Input			CAP =	1.1000	
6	Capped Ratio Used to Project Expenses	Lesser of L4 or L5			CAPPED RATIO	1.1000	
7	Operation and Maintenance Expenses						
8	Transmission	Actual Gross Rev, Pg. 2, L59	\$ 23,321,587	x	CAPPED RATIO	\$ 25,653,746	
9	Less: Account 565	Actual Gross Rev, Pg. 2, L60	14,550,297	x	CAPPED RATIO	16,005,327	
10	Less: Transmission Leases & Facility Charges	Actual Gross Rev, Pg. 2, L61	-	x	CAPPED RATIO	-	
11	Less Schedule 1 Rev. Req.	Actual Gross Rev, Pg. 2, L62	620,873	x	CAPPED RATIO	682,960	
12	A&G -Adjusted per WP A-11	Actual Gross Rev, Pg. 2, L64	8,098,668	x	CAPPED RATIO	8,908,535	
13	Plus: Safety Advertising	Actual Gross Rev, Pg. 2, L65	-	x	CAPPED RATIO	-	
14	Plus Association Dues Directly Related to Transmission	Actual Gross Rev, Pg. 2, L66	-	x	CAPPED RATIO	-	
15	Plus: Advertising -Transmission	Actual Gross Rev, Pg. 2, L67	-	x	CAPPED RATIO	-	
16	Plus: Research -Transmission	Actual Gross Rev, Pg. 2, L68	-	x	CAPPED RATIO	-	
17	Plus: Regulatory Exp -Transmission	Actual Gross Rev, Pg. 2, L69	362,656	x	CAPPED RATIO	398,922	
18	Plus: Corporate Visibility -Transmission	Actual Gross Rev, Pg. 2, L70	-	x	CAPPED RATIO	-	
19	Projected O&M	L8 - Sum(L9:L11) + L12 + Sum(L13:L18)	\$ 16,611,741			\$ 18,272,915	
20							
21	Other Taxes						
22	LABOR RELATED						
23	Payroll	Actual Gross Rev, Pg. 2, L86	\$ 96	x	CAPPED RATIO	\$ 106	
24	Highway and vehicle	Actual Gross Rev, Pg. 2, L87	-	x	CAPPED RATIO	-	
25	PLANT RELATED						
26	Property (Note P)	Actual Gross Rev, Pg. 2, L89	-	x	CAPPED RATIO	-	
27	Gross Receipts	Actual Gross Rev, Pg. 2, L90	50	x	CAPPED RATIO	55	
28	Other	Actual Gross Rev, Pg. 2, L91	-	x	CAPPED RATIO	-	
29	Projected Other Taxes	Sum (L23:L28)	\$ 146			\$ 161	
30							
31	Revenue Credits						
32	Total Sch. 11 Revenue Received in 2012		WP A-1 (Act Rev Credits), L34			\$ 3,980,178	
33							
34	Net Projected ATRR for Projects Completed as of 12/31/2014 for which Revenue was Received in 2012						
35	Clifton - Greenleaf 115kV (Note D)		RTO Project Smry, L34			\$ 64,834	
36	Medicine Lodge 138/115 kV Transformer (Note D)		RTO Project Smry, L36			\$ 1,597,144	
37	Flatridge - Harper 138 kV		RTO Project Smry, L37			\$ 3,164,220	
38	Project 4						
39	Project 5						
40	Project 6						
41	Total Net Projected ATRR for Projects Completed as of 12/31/2014		Sum(L35:L40)			\$ 4,826,198	
42							
43	Net Schedule 11 Revenue to be Applied as a Credit to Zonal ATRR in 2014		L32 - L41			\$ -	
44	Other Revenue Credits Applied to Zonal Revenue Requirements		A-1 (Act Rev Credit) L58			1,226,885	
45	Total Revenue Credits Applied to Zonal Revenue Requirements					\$ 1,226,885	

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

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

Line No.	a	b	c	d	e	f
	Month	Monthly Transmission Network Load as Percentage of the Average Total Network Load of January thru August. (Worksheet A-2)	Average Monthly Transmission Network Load for January thru August (col e, line 2 thru line 9)	Estimated Monthly Transmission Network Load for September thru December (b X c)	Actual Load for January through August	Projected Transmission Network Load
1	January				441.24	441.24
3	February				435.77	435.77
4	March				413.24	413.24
5	April				421.34	421.34
6	May				517.64	517.64
7	June				700.92	700.92
8	July				700.30	700.30
9	August				661.52	661.52
10	September	124.21%	536.50	666.39		666.39
11	October	86.00%	536.50	461.37		461.37
12	November	77.35%	536.50	415.00		415.00
13	December	84.30%	536.50	452.27		452.27
14	Total					6,287.00
15	12-CP					523.92

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

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

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

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related Projects -RTO Directed Projects
For the 12 months ended - December 31, 2014

1 Total Base Plan Funded Projects						Heizer - Mullergren (GBS) 115kV			Plainville Capacitor Bank 115 kV			Clifton - Greenleaf 115kV (Note D)					
						Project: 1		Project: 2		Project: 3							
						SPP Proj. ID 1007		SPP Proj. ID 30098		SPP Proj. ID 903							
						Depr. Rate: 0.1707% (A)		Depr. Rate: 0.1707% (A)		Depr. Rate: 0.1707% (A)							
						Begin Plant in Serv. \$ -		Begin Plant in Serv. \$ -		Begin Plant in Serv. \$ -							
						Begin. Acc. Depr: \$ -		Begin. Acc. Depr: \$ -		Begin. Acc. Depr: \$ -							
						Begin. Year-Mo.: 2013-01		Begin. Year-Mo.: 2013-03		Begin. Year-Mo.: 2013-01							
7																	
Mon.		Year		Total		Gross Plant		Accm. Depr.		Net Plant		Gross Plant		Accm. Depr.		Net Plant	
						\$ -						\$ -					
9	Jan	2013	\$ 7,672,476	\$ -	\$ 7,672,476	\$ 850,000	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ 266,164	\$ -	\$ 266,164			
10	Feb	2013	\$ 7,672,476	\$ 13,099	\$ 7,659,377	\$ 850,000	\$ 1,451	\$ 848,549	\$ -	\$ -	\$ -	\$ 266,164	\$ 454	\$ 265,710			
11	Mar	2013	\$ 8,842,444	\$ 26,198	\$ 8,816,246	\$ 850,000	\$ 2,902	\$ 847,098	\$ 1,169,968	\$ -	\$ 1,169,968	\$ 266,164	\$ 908	\$ 265,256			
12	Apr	2013	\$ 8,842,444	\$ 41,295	\$ 8,801,149	\$ 850,000	\$ 4,353	\$ 845,647	\$ 1,169,968	\$ 1,998	\$ 1,167,970	\$ 266,164	\$ 1,362	\$ 264,802			
13	May	2013	\$ 8,842,444	\$ 56,392	\$ 8,786,052	\$ 850,000	\$ 5,804	\$ 844,196	\$ 1,169,968	\$ 3,996	\$ 1,165,972	\$ 266,164	\$ 1,816	\$ 264,348			
14	Jun	2013	\$ 15,839,213	\$ 71,489	\$ 15,767,724	\$ 850,000	\$ 7,255	\$ 842,745	\$ 1,169,968	\$ 5,994	\$ 1,163,974	\$ 266,164	\$ 2,270	\$ 263,894			
15	Jul	2013	\$ 15,839,213	\$ 98,532	\$ 15,740,681	\$ 850,000	\$ 8,706	\$ 841,294	\$ 1,169,968	\$ 7,992	\$ 1,161,976	\$ 266,164	\$ 2,724	\$ 263,440			
16	Aug	2013	\$ 15,839,213	\$ 125,575	\$ 15,713,638	\$ 850,000	\$ 10,157	\$ 839,843	\$ 1,169,968	\$ 9,990	\$ 1,159,978	\$ 266,164	\$ 3,178	\$ 262,986			
17	Sep	2013	\$ 15,839,213	\$ 152,618	\$ 15,686,595	\$ 850,000	\$ 11,608	\$ 838,392	\$ 1,169,968	\$ 11,988	\$ 1,157,980	\$ 266,164	\$ 3,632	\$ 262,532			
18	Oct	2013	\$ 15,839,213	\$ 179,661	\$ 15,659,552	\$ 850,000	\$ 13,059	\$ 836,941	\$ 1,169,968	\$ 13,986	\$ 1,155,982	\$ 266,164	\$ 4,086	\$ 262,078			
19	No	2013	\$ 15,839,213	\$ 206,704	\$ 15,632,509	\$ 850,000	\$ 14,510	\$ 835,490	\$ 1,169,968	\$ 15,984	\$ 1,153,984	\$ 266,164	\$ 4,540	\$ 261,624			
20	Dec	2013	\$ 18,145,761	\$ 233,747	\$ 17,912,014	\$ 850,000	\$ 15,961	\$ 834,039	\$ 1,169,968	\$ 17,982	\$ 1,151,986	\$ 266,164	\$ 4,994	\$ 261,170			
21	Jan	2014	\$ 18,145,761	\$ 264,728	\$ 17,881,033	\$ 850,000	\$ 17,412	\$ 832,588	\$ 1,169,968	\$ 19,980	\$ 1,149,988	\$ 266,164	\$ 5,448	\$ 260,716			
22	Feb	2014	\$ 18,145,761	\$ 295,709	\$ 17,850,052	\$ 850,000	\$ 18,863	\$ 831,137	\$ 1,169,968	\$ 21,978	\$ 1,147,990	\$ 266,164	\$ 5,902	\$ 260,262			
23	Mar	2014	\$ 18,145,761	\$ 326,690	\$ 17,819,071	\$ 850,000	\$ 20,314	\$ 829,686	\$ 1,169,968	\$ 23,976	\$ 1,145,992	\$ 266,164	\$ 6,356	\$ 259,808			
24	Apr	2014	\$ 18,145,761	\$ 357,671	\$ 17,788,090	\$ 850,000	\$ 21,765	\$ 828,235	\$ 1,169,968	\$ 25,974	\$ 1,143,994	\$ 266,164	\$ 6,810	\$ 259,354			
25	May	2014	\$ 18,145,761	\$ 388,652	\$ 17,757,109	\$ 850,000	\$ 23,216	\$ 826,784	\$ 1,169,968	\$ 27,972	\$ 1,141,996	\$ 266,164	\$ 7,264	\$ 258,900			
26	Jun	2014	\$ 18,145,761	\$ 419,633	\$ 17,726,128	\$ 850,000	\$ 24,667	\$ 825,333	\$ 1,169,968	\$ 29,970	\$ 1,139,998	\$ 266,164	\$ 7,718	\$ 258,446			
27	Jul	2014	\$ 18,145,761	\$ 450,614	\$ 17,695,147	\$ 850,000	\$ 26,118	\$ 823,882	\$ 1,169,968	\$ 31,968	\$ 1,138,000	\$ 266,164	\$ 8,172	\$ 257,992			
28	Aug	2014	\$ 18,145,761	\$ 481,595	\$ 17,664,166	\$ 850,000	\$ 27,569	\$ 822,431	\$ 1,169,968	\$ 33,966	\$ 1,136,002	\$ 266,164	\$ 8,626	\$ 257,538			
29	Sep	2014	\$ 18,145,761	\$ 512,576	\$ 17,633,185	\$ 850,000	\$ 29,020	\$ 820,980	\$ 1,169,968	\$ 35,964	\$ 1,134,004	\$ 266,164	\$ 9,080	\$ 257,084			
30	Oct	2014	\$ 18,145,761	\$ 543,557	\$ 17,602,204	\$ 850,000	\$ 30,471	\$ 819,529	\$ 1,169,968	\$ 37,962	\$ 1,132,006	\$ 266,164	\$ 9,534	\$ 256,630			
31	Nov	2014	\$ 18,145,761	\$ 574,538	\$ 17,571,223	\$ 850,000	\$ 31,922	\$ 818,078	\$ 1,169,968	\$ 39,960	\$ 1,130,008	\$ 266,164	\$ 9,988	\$ 256,176			
32	Dec	2014	\$ 18,145,761	\$ 605,519	\$ 17,540,242	\$ 850,000	\$ 33,373	\$ 816,627	\$ 1,169,968	\$ 41,958	\$ 1,128,010	\$ 266,164	\$ 10,442	\$ 255,722			
33																	
34	13 Mon Avg		\$ 18,145,761	\$ 419,633	\$ 17,726,128	\$ 850,000	\$ 24,667	\$ 825,333	\$ 1,169,968	\$ 29,970	\$ 1,139,998	\$ 266,164	\$ 7,718	\$ 258,446			
35	12 Mon Depr Exp			\$ 371,772		12 Mon Depr Exp	\$ 17,412		12 Mon Depr Exp	\$ 23,976		12 Mon Depr Exp	\$ 5,448				

Notes:
(A) See WP A-5 (Act Depreciation.Rate).
(B) P-4 projects should be included in total projected transmission projects for P-1
(C) Projects should not be listed until the first year they are expected to be in service. Do not duplicate projects listed in A-7 (Act.RTO Directed Proj).
(D) Partial base plan recovery

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related Projects -RTO Directed Projects
For the 12 months ended - December 31, 2014

37 Base Plan Projects (continued)			Flatridge - Medicine Lodge 138kV (Note D)			Medicine Lodge 138/115 kV Transformer (Note D)			Flatridge - Harper 138 kV (Note D)			
			Project:	4		Project:	5		Project:	6		
			SPP Proj. ID	904		SPP Proj. ID	30211		SPP Proj. ID	905		
			Depr. Rate:	0.1707% (A)		Depr. Rate:	0.1707% (A)		Depr. Rate:	0.1707% (A)		
			Begin Plant in Serv.	\$ -		Begin Plant in Serv.	\$ -		Begin Plant in Serv.	\$ -		
			Begin. Acc. Depr:	\$ -		Begin. Acc. Depr:	\$ -		Begin. Acc. Depr:	\$ -		
			Begin. Year-Mo.:	2013-12		Begin. Year-Mo.:	2013-01		Begin. Year-Mo.:	2013-06		
43												
44	Month	Year		Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
45				\$ -			\$ -			\$ -		
46	Jan	2013		\$ -	\$ -	\$ -	\$ 6,556,312	\$ -	\$ 6,556,312	\$ -	\$ -	\$ -
47	Feb	2013		\$ -	\$ -	\$ -	\$ 6,556,312	\$ 11,194	\$ 6,545,118	\$ -	\$ -	\$ -
48	Mar	2013		\$ -	\$ -	\$ -	\$ 6,556,312	\$ 22,388	\$ 6,533,924	\$ -	\$ -	\$ -
49	Apr	2013		\$ -	\$ -	\$ -	\$ 6,556,312	\$ 33,582	\$ 6,522,730	\$ -	\$ -	\$ -
50	May	2013		\$ -	\$ -	\$ -	\$ 6,556,312	\$ 44,776	\$ 6,511,536	\$ -	\$ -	\$ -
51	Jun	2013		\$ -	\$ -	\$ -	\$ 6,556,312	\$ 55,970	\$ 6,500,342	\$ 6,996,769	\$ -	\$ 6,996,769
52	Jul	2013		\$ -	\$ -	\$ -	\$ 6,556,312	\$ 67,164	\$ 6,489,148	\$ 6,996,769	\$ 11,946	\$ 6,984,823
53	Aug	2013		\$ -	\$ -	\$ -	\$ 6,556,312	\$ 78,358	\$ 6,477,954	\$ 6,996,769	\$ 23,892	\$ 6,972,877
54	Sep	2013		\$ -	\$ -	\$ -	\$ 6,556,312	\$ 89,552	\$ 6,466,760	\$ 6,996,769	\$ 35,838	\$ 6,960,931
55	Oct	2013		\$ -	\$ -	\$ -	\$ 6,556,312	\$ 100,746	\$ 6,455,566	\$ 6,996,769	\$ 47,784	\$ 6,948,985
56	No	2013		\$ -	\$ -	\$ -	\$ 6,556,312	\$ 111,940	\$ 6,444,372	\$ 6,996,769	\$ 59,730	\$ 6,937,039
57	Dec	2013		\$ 2,306,548	\$ -	\$ 2,306,548	\$ 6,556,312	\$ 123,134	\$ 6,433,178	\$ 6,996,769	\$ 71,676	\$ 6,925,093
58	Jan	2014		\$ 2,306,548	\$ 3,938	\$ 2,302,610	\$ 6,556,312	\$ 134,328	\$ 6,421,984	\$ 6,996,769	\$ 83,622	\$ 6,913,147
59	Feb	2014		\$ 2,306,548	\$ 7,876	\$ 2,298,672	\$ 6,556,312	\$ 145,522	\$ 6,410,790	\$ 6,996,769	\$ 95,568	\$ 6,901,201
60	Mar	2014		\$ 2,306,548	\$ 11,814	\$ 2,294,734	\$ 6,556,312	\$ 156,716	\$ 6,399,596	\$ 6,996,769	\$ 107,514	\$ 6,889,255
61	Apr	2014		\$ 2,306,548	\$ 15,752	\$ 2,290,796	\$ 6,556,312	\$ 167,910	\$ 6,388,402	\$ 6,996,769	\$ 119,460	\$ 6,877,309
62	May	2014		\$ 2,306,548	\$ 19,690	\$ 2,286,858	\$ 6,556,312	\$ 179,104	\$ 6,377,208	\$ 6,996,769	\$ 131,406	\$ 6,865,363
63	Jun	2014		\$ 2,306,548	\$ 23,628	\$ 2,282,920	\$ 6,556,312	\$ 190,298	\$ 6,366,014	\$ 6,996,769	\$ 143,352	\$ 6,853,417
64	Jul	2014		\$ 2,306,548	\$ 27,566	\$ 2,278,982	\$ 6,556,312	\$ 201,492	\$ 6,354,820	\$ 6,996,769	\$ 155,298	\$ 6,841,471
65	Aug	2014		\$ 2,306,548	\$ 31,504	\$ 2,275,044	\$ 6,556,312	\$ 212,686	\$ 6,343,626	\$ 6,996,769	\$ 167,244	\$ 6,829,525
66	Sep	2014		\$ 2,306,548	\$ 35,442	\$ 2,271,106	\$ 6,556,312	\$ 223,880	\$ 6,332,432	\$ 6,996,769	\$ 179,190	\$ 6,817,579
67	Oct	2014		\$ 2,306,548	\$ 39,380	\$ 2,267,168	\$ 6,556,312	\$ 235,074	\$ 6,321,238	\$ 6,996,769	\$ 191,136	\$ 6,805,633
68	No	2014		\$ 2,306,548	\$ 43,318	\$ 2,263,230	\$ 6,556,312	\$ 246,268	\$ 6,310,044	\$ 6,996,769	\$ 203,082	\$ 6,793,687
69	Dec	2014		\$ 2,306,548	\$ 47,256	\$ 2,259,292	\$ 6,556,312	\$ 257,462	\$ 6,298,850	\$ 6,996,769	\$ 215,028	\$ 6,781,741
70												
71	13 Mon Avg			\$ 2,306,548	\$ 23,628	\$ 2,282,920	\$ 6,556,312	\$ 190,298	\$ 6,366,014	\$ 6,996,769	\$ 143,352	\$ 6,853,417
72	12 Mon Depr Exp			12 Mon Depr Exp	\$ 47,256		12 Mon Depr Exp	\$ 134,328		12 Mon Depr Exp	\$ 143,352	

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

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related Projects -RTO Directed Projects
For the 12 months ended - December 31, 2014

73	Base Plan Projects (continued)			Medicine Lodge - Pratt 115kV (Note D)			Pratt - St. John 115kV			Description		
74				Project: 7		Project: 8		Project: 9				
75				SPP Proj. ID 906		SPP Proj. ID 653		SPP Proj. ID				
76				Depr. Rate: 0.1707% (A)		Depr. Rate: 0.1707% (A)		Depr. Rate: 0.1707% (A)				
77				Begin Plant in Serv. \$ -		Begin Plant in Serv. \$ -		Begin Plant in Serv. \$ -				
78				Begin. Acc. Depr: \$ -		Begin. Acc. Depr: \$ -		Begin. Acc. Depr: \$ -				
79				Begin. Year-Mo.: Dec-14		Begin. Year-Mo.: Jun-14		Begin. Year-Mo.:				
80	Month	Year		Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
81				\$ -			\$ -			\$ -		
82	Jan	2013		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	Feb	2013		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	Mar	2013		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	Apr	2013		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	May	2013		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	Jun	2013		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	Jul	2013		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Aug	2013		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	Sep	2013		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Oct	2013		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	No	2013		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	Dec	2013		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	Jan	2014		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	Feb	2014		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	Mar	2014		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	Apr	2014		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	May	2014		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Jun	2014		\$ -	\$ -	\$ -	\$ 4,811,476	\$ -	\$ 4,811,476	\$ -	\$ -	\$ -
100	Jul	2014		\$ -	\$ -	\$ -	\$ 4,811,476	\$ 8,215	\$ 4,803,261	\$ -	\$ -	\$ -
101	Aug	2014		\$ -	\$ -	\$ -	\$ 4,811,476	\$ 16,430	\$ 4,795,046	\$ -	\$ -	\$ -
102	Sep	2014		\$ -	\$ -	\$ -	\$ 4,811,476	\$ 24,645	\$ 4,786,831	\$ -	\$ -	\$ -
103	Oct	2014		\$ -	\$ -	\$ -	\$ 4,811,476	\$ 32,860	\$ 4,778,616	\$ -	\$ -	\$ -
104	No	2014		\$ -	\$ -	\$ -	\$ 4,811,476	\$ 41,075	\$ 4,770,401	\$ -	\$ -	\$ -
105	Dec	2014		\$ 6,987,400	\$ -	\$ 6,987,400	\$ 4,811,476	\$ 49,290	\$ 4,762,186	\$ -	\$ -	\$ -
106												
107	13 Mon Avg			\$ 537,492	\$ -	\$ 537,492	\$ 2,590,795	\$ 13,270	\$ 2,577,524	\$ -	\$ -	\$ -
108	12 Mon Depr Exp			12 Mon Depr Exp	\$ -		12 Mon Depr Exp	\$ 49,290		12 Mon Depr Exp	\$ -	

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

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related Projects -RTO Directed Projects
For the 12 months ended - December 31, 2014

109 Total Balanced Portfolio Projects

					Description			Description			Description		
110					Project:	1		Project:	2		Project:	3	
111					SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
112					Depr. Rate:	0.1707% (A)		Depr. Rate:	0.1707% (A)		Depr. Rate:	0.1707% (A)	
113					Begin Plant in Serv.	\$ -		Begin Plant in Serv.	\$ -		Begin Plant in Serv.	\$ -	
114					Begin. Acc. Depr:	\$ -		Begin. Acc. Depr:	\$ -		Begin. Acc. Depr:	\$ -	
115					Begin. Year-Mo.:			Begin. Year-Mo.:			Begin. Year-Mo.:		
116	Month	Year	Total		Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
117					\$ -			\$ -			\$ -		
118	Jan	2013	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	Feb	2013	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Mar	2013	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Apr	2013	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	May	2013	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	Jun	2013	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Jul	2013	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	Aug	2013	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	Sep	2013	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127	Oct	2013	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	No	2013	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	Dec	2013	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	Jan	2014	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131	Feb	2014	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132	Mar	2014	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	Apr	2014	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
134	May	2014	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	Jun	2014	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
136	Jul	2014	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	Aug	2014	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	Sep	2014	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	Oct	2014	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	No	2014	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
141	Dec	2014	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142													
143	13 Mon Avg	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
144	12 Mon Depr Exp		\$	-		12 Mon Depr Exp	\$	-		12 Mon Depr Exp	\$	-	

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

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related Projects -RTO Directed Projects
For the 12 months ended - December 31, 2014

145	Total ITP / Priority Projects-1								Description				Description				Description									
146									Project:		1				Project:		2				Project:		3			
147									SPP Proj. ID						SPP Proj. ID						SPP Proj. ID					
148									Depr. Rate:		0.1707% (A)				Depr. Rate:		0.1707% (A)				Depr. Rate:		0.1707% (A)			
149									Beginning Bal:						Begin Plant in Serv.						Begin Plant in Serv.					
150									Beginning Dep:						Begin. Acc. Depr:						Begin. Acc. Depr:					
151	Begin. Year-Mo.:						Begin. Year-Mo.:						Begin. Year-Mo.:													
152	Month	Year	Total					Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant							
153								\$ -			\$ -			\$ -			\$ -									
154	Jan	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
155	Feb	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
156	Mar	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
157	Apr	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
158	May	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
159	Jun	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
160	Jul	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
161	Aug	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
162	Sep	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
163	Oct	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
164	No	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
165	Dec	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
166	Jan	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
167	Feb	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
168	Mar	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
169	Apr	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
170	May	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
171	Jun	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
172	Jul	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
173	Aug	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
174	Sep	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
175	Oct	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
176	No	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
177	Dec	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
178																										
179	13 Mon Avg	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-					
180	12 Mon Depr Exp		\$	-			12 Mon Depr Exp	\$	-			12 Mon Depr Exp	\$	-			12 Mon Depr Exp	\$	-							

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

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related Projects -RTO Directed Projects
For the 12 months ended - December 31, 2014

Total ITP / Priority Projects-2								Description			Description			Description					
								Project:		1		Project:		2		Project:		3	
								SPP Proj. ID				SPP Proj. ID				SPP Proj. ID			
								Depr. Rate:		0.1707% (A)		Depr. Rate:		0.1707% (A)		Depr. Rate:		0.1707% (A)	
								Begin Plant in Serv.				Begin Plant in Serv.				Begin Plant in Serv.			
								Begin. Acc. Depr:				Begin. Acc. Depr:				Begin. Acc. Depr:			
								Begin. Year-Mo.:				Begin. Year-Mo.:				Begin. Year-Mo.:			
Month		Year		Total				Gross Plant		Accm. Depr.		Net Plant		Gross Plant		Accm. Depr.		Net Plant	
								\$ -						\$ -					
Jan		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Feb		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Mar		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Apr		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
May		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Jun		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Jul		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Aug		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Sep		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Oct		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
No		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Dec		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Jan		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Feb		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Mar		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Apr		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
May		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Jun		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Jul		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Aug		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Sep		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Oct		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
No		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Dec		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
13 Mon Avg		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
12 Mon Depr Exp				\$ -				12 Mon Depr Exp		\$ -				12 Mon Depr Exp		\$ -			

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

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related to Sponsored Projects
For the 12 months ended - December 31, 2014

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36					Total Sponsor Funded Projects					Description					Description					Description														
					<u>Project:</u>					1					<u>Project:</u>					2					<u>Project:</u>					3				
					Begin. Year-Mo.:										SPP Proj. ID										SPP Proj. ID									
					Depr. Rate:					0.1707% (A)					Depr. Rate:					0.1707% (A)					Depr. Rate:					0.1707% (A)				
					Begin Plant in Serv.										Begin Plant in Serv.										Begin Plant in Serv.									
					Begin. Acc. Depr:										Begin. Acc. Depr:										Begin. Acc. Depr:									
					Begin. Year-Mo.:										Begin. Year-Mo.:										Beg Year-Mo.:									
					Total																													
Mon.		Year				Gross Plant		Accm. Depr.		Net Plant		Gross Plant		Accm. Depr.		Net Plant		Gross Plant		Accm. Deprec.		Net Plant		Gross Plant		Accm. Depr.		Net Plant						
						\$ -						\$ -						\$ -						\$ -										
Jan		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Feb		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Mar		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Apr		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
May		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Jun		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Jul		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Aug		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Sep		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Oct		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
No		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Dec		2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Jan		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Feb		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Mar		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Apr		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
May		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Jun		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Jul		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Aug		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Sep		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Oct		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
No		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
Dec		2014		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
13 Mon Avg		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						
12 Mon Depr Exp		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -						

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

Mid-Kansas Electric Company, LLC (MKEC)
Projected Transmission Plant Related to Third Party Projects
For the 12 months ended - December 31, 2014

Total Projects Funded for Third Parties					Description			Description			Description		
					Project: 1			Project: 2			Project: 3		
					SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
					Depr. Rate: 0.1707% (A)			Depr. Rate: 0.1707% (A)			Depr. Rate: 0.1707% (A)		
					Begin Plant in Serv. \$ -			Begin Plant in Serv. \$ -			Begin Plant in Serv.		
					Begin. Acc. Depr: -			Begin. Acc. Depr: -			Begin. Acc. Depr:		
					Begin. Year-Mo.:			Begin. Year-Mo.:			Begin. Year-Mo.:		
		Total			Third Party:			Third Party:			Third Party:		
Mon.	Year	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
					\$ -			\$ -			\$ -		
Jan	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feb	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mar	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apr	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jun	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jul	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aug	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sep	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oct	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
No	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dec	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jan	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feb	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mar	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apr	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jun	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jul	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aug	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sep	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oct	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
No	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dec	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Mon Avg					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Mon Depr Exp					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes: (A) See WP A-5 (Act Depreciation.Rate).
(B) P-6 (Third Party Projects) should be included in total projected transmission projects on Worksheet P-1
(C) Projects should not be listed until the first year they are expected to be in service. Do not duplicate projects listed in A-10 (Act. Third Party Proj).

Mid-Kansas Annual Update
Summary of Projected Transmission Facilities Exceeding \$5 Million

Project #: **20100070**

Project Name: **Medicine Lodge 138/115kV Transformer**

Expected Date of Completion: **Completed 2/1/2013**

Current Percent Completion: **100%**

Estimated Total Install Cost: **\$10,244,238**

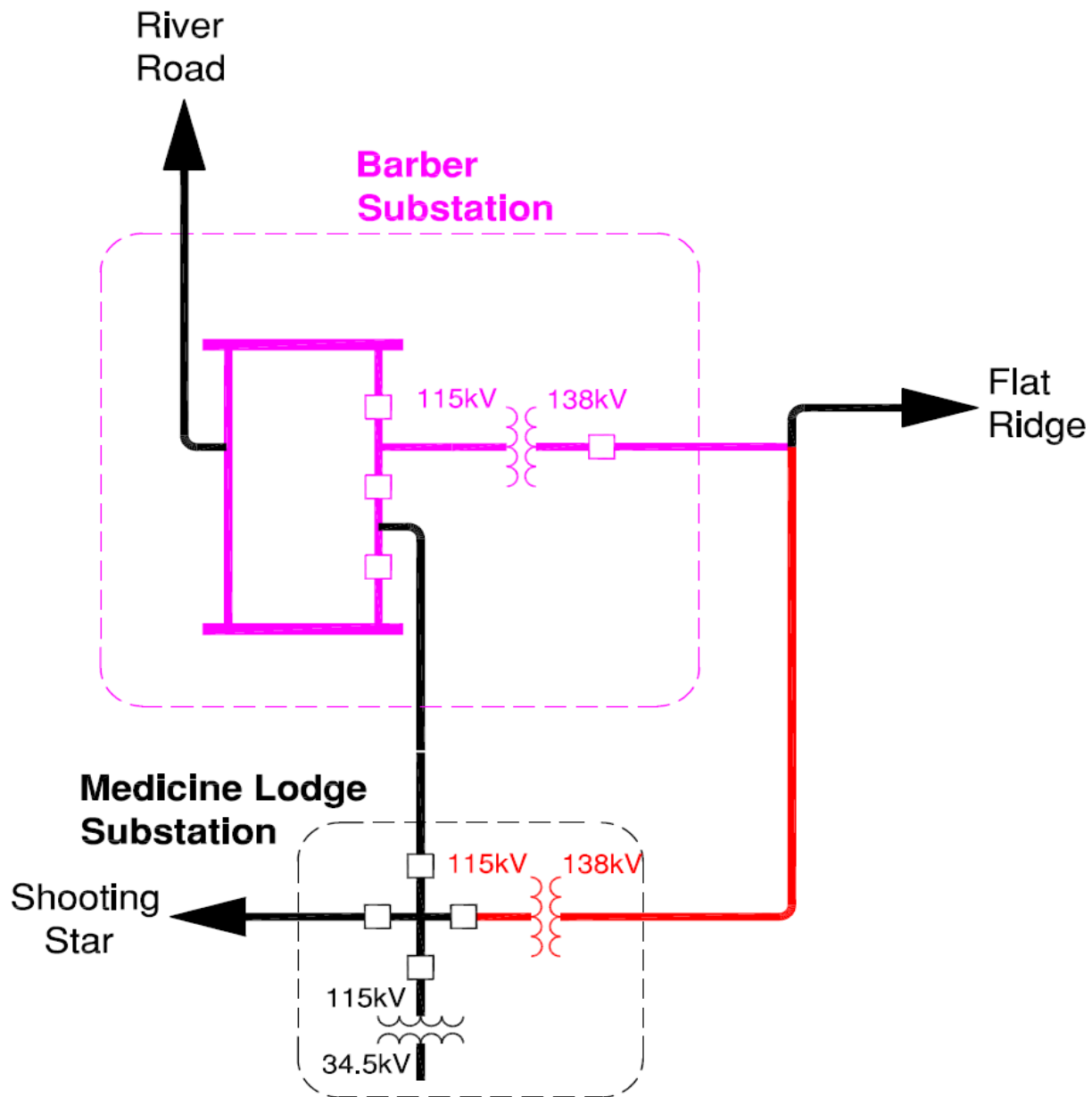
Reason for Facility Addition: **SPP Notice to Construct (NTC)**

Upgrade Costs: **36% Paid by Transmission Customers**

Third Party Project (Yes/No): **No**

TRI Adder (Yes/No): **No**

Docket Number for TRI Adder: **N/A**



Legend

- Existing
- Facility Upgrade
- Facility Retired

Mid-Kansas Annual Update
Summary of Projected Transmission Facilities Exceeding \$5 Million

Project #: **20100070**

Project Name: **Flatridge - Harper 138kV**

Expected Date of Completion: **Completed 6/15/2013**

Current Percent Completion: **100%**

Estimated Total Install Cost: **\$12,885,394**

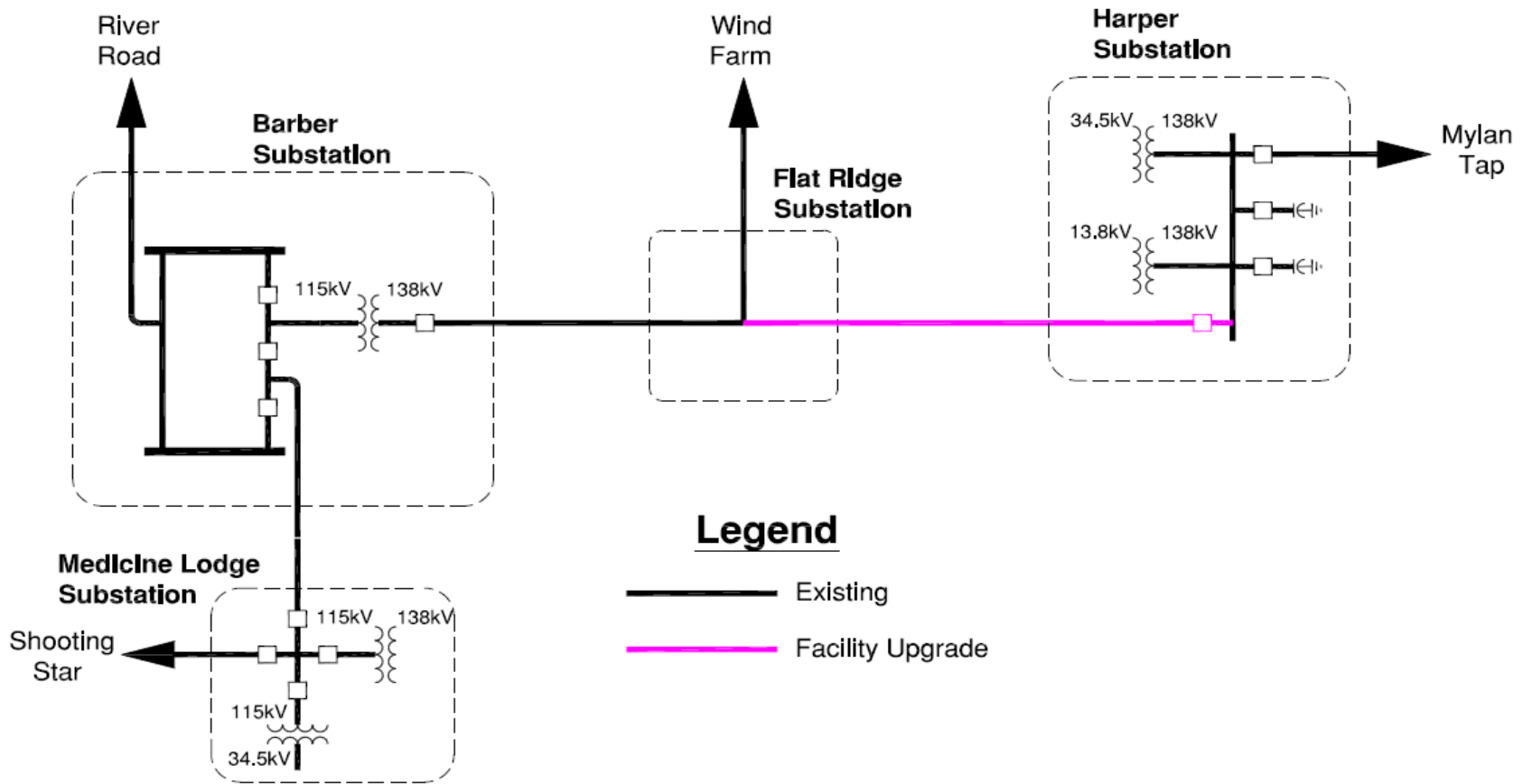
Reason for Facility Addition: **SPP Notice to Construct (NTC)**

Upgrade Costs: **36% Paid by Transmission Customers**

Third Party Project (Yes/No): **No**

TRI Adder (Yes/No): **No**

Docket Number for TRI Adder: **N/A**



Mid-Kansas Annual Update
Summary of Projected Transmission Facilities Exceeding \$5 Million

Project #: **20100070**

Project Name: **Medicine Lodge-Pratt 115kV**

Expected Date of Completion: **SPP Projected in Service Date 12/1/2014**

Current Percent Completion: **5% - Drawings are complete but work has not begun**

Estimated Total Install Cost: **\$12,109,879**

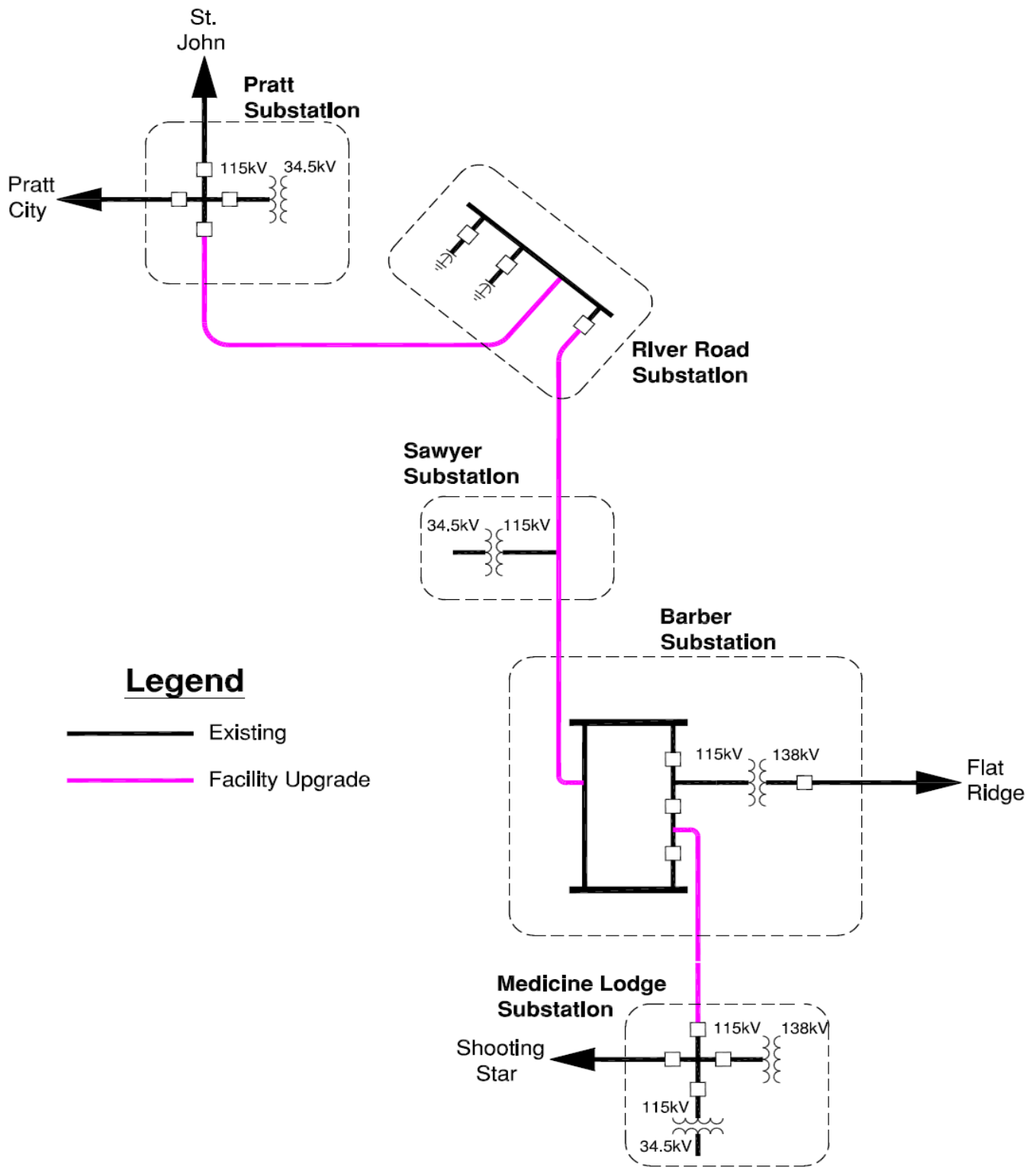
Reason for Facility Addition: **SPP Notice to Construct (NTC)**

Upgrade Costs: **36% Paid by Transmission Customers**

Third Party Project (Yes/No): **No**

TRI Adder (Yes/No): **No**

Docket Number for TRI Adder: **N/A**



**MKEC Maintenance Retainer Amortization
ITC KETA Transmission Project**

Docket No: 12-MKEE-650-TAR

Order on Stipulation and Agreement and Amendment to Stipulation and Agreement

--See Pages 25 & 26 of the Order

Stipulation and Agreement: Terms of the Stipulation and Agreement

ITC Payments - As more fully described in Section C.3.e. of the Protocols and as reflected on lines 151 and 164 of Actual Gross Rev Req. in the Formula, any amounts received from ITC Great Plains, LLC (ITC), shall be booked as non-operating income in the year received except for amounts designated as a "Maintenance Retainer," which shall be deferred and amortized into non-operating income over three 4f. years.

Calculation:		Total Receipt:	\$1,393,085.18 (Receipt #20218)
Phase 1 - 89 miles	DPIS = June 2012	Phase 1	\$712,555.06
Phase 2 - 85 miles	DPIS = December 2012	Phase 2	\$680,530.12
http://www.itc-holdings.com/itc-great-plains/news/item/353-itc-great-plains-energizes-phase-ii-of-keta-transmission-line.html			

Amortization Schedule:	Phase 1		Phase 2	Total Amortization	Reg Liab Balance
	\$712,555.06		\$680,530.12		\$1,393,085.18
Jul-12 (19,793.20)	\$692,761.86	-	\$680,530.12	(19,793.20)	\$1,373,291.98
Aug-12 (19,793.20)	\$672,968.66	-	\$680,530.12	(19,793.20)	\$1,353,498.78
Sep-12 (19,793.20)	\$653,175.46	-	\$680,530.12	(19,793.20)	\$1,333,705.58
Oct-12 (19,793.20)	\$633,382.26	-	\$680,530.12	(19,793.20)	\$1,313,912.38
Nov-12 (19,793.20)	\$613,589.06	-	\$680,530.12	(19,793.20)	\$1,294,119.18
Dec-12 (19,793.20)	\$593,795.86	-	\$680,530.12	(19,793.20)	\$1,274,325.98
Jan-13 (19,793.20)	\$574,002.66	(18,903.61)	\$661,626.51	(38,696.81)	\$1,235,629.17
Feb-13 (19,793.20)	\$554,209.46	(18,903.61)	\$642,722.90	(38,696.81)	\$1,196,932.36
Mar-13 (19,793.20)	\$534,416.26	(18,903.61)	\$623,819.29	(38,696.81)	\$1,158,235.55
Apr-13 (19,793.20)	\$514,623.06	(18,903.61)	\$604,915.68	(38,696.81)	\$1,119,538.74
May-13 (19,793.20)	\$494,829.86	(18,903.61)	\$586,012.07	(38,696.81)	\$1,080,841.93
Jun-13 (19,793.20)	\$475,036.66	(18,903.61)	\$567,108.46	(38,696.81)	\$1,042,145.12
Jul-13 (19,793.20)	\$455,243.46	(18,903.61)	\$548,204.85	(38,696.81)	\$1,003,448.31
Aug-13 (19,793.20)	\$435,450.26	(18,903.61)	\$529,301.24	(38,696.81)	\$964,751.50
Sep-13 (19,793.20)	\$415,657.06	(18,903.61)	\$510,397.63	(38,696.81)	\$926,054.69
Oct-13 (19,793.20)	\$395,863.86	(18,903.61)	\$491,494.02	(38,696.81)	\$887,357.88
Nov-13 (19,793.20)	\$376,070.66	(18,903.61)	\$472,590.41	(38,696.81)	\$848,661.07
Dec-13 (19,793.20)	\$356,277.46	(18,903.61)	\$453,686.80	(38,696.81)	\$809,964.26
Jan-14 (19,793.20)	\$336,484.26	(18,903.61)	\$434,783.19	(38,696.81)	\$771,267.45
Feb-14 (19,793.20)	\$316,691.06	(18,903.61)	\$415,879.58	(38,696.81)	\$732,570.64
Mar-14 (19,793.20)	\$296,897.86	(18,903.61)	\$396,975.97	(38,696.81)	\$693,873.83
Apr-14 (19,793.20)	\$277,104.66	(18,903.61)	\$378,072.36	(38,696.81)	\$655,177.02
May-14 (19,793.20)	\$257,311.46	(18,903.61)	\$359,168.75	(38,696.81)	\$616,480.21
Jun-14 (19,793.20)	\$237,518.26	(18,903.61)	\$340,265.14	(38,696.81)	\$577,783.40
Jul-14 (19,793.20)	\$217,725.06	(18,903.61)	\$321,361.53	(38,696.81)	\$539,086.59
Aug-14 (19,793.20)	\$197,931.86	(18,903.61)	\$302,457.92	(38,696.81)	\$500,389.78
Sep-14 (19,793.20)	\$178,138.66	(18,903.61)	\$283,554.31	(38,696.81)	\$461,692.97
Oct-14 (19,793.20)	\$158,345.46	(18,903.61)	\$264,650.70	(38,696.81)	\$422,996.16
Nov-14 (19,793.20)	\$138,552.26	(18,903.61)	\$245,747.09	(38,696.81)	\$384,299.35
Dec-14 (19,793.20)	\$118,759.06	(18,903.61)	\$226,843.48	(38,696.81)	\$345,602.54
Jan-15 (19,793.20)	\$98,965.86	(18,903.61)	\$207,939.87	(38,696.81)	\$306,905.73
Feb-15 (19,793.20)	\$79,172.66	(18,903.61)	\$189,036.26	(38,696.81)	\$268,208.92
Mar-15 (19,793.20)	\$59,379.46	(18,903.61)	\$170,132.65	(38,696.81)	\$229,512.11
Apr-15 (19,793.20)	\$39,586.26	(18,903.61)	\$151,229.04	(38,696.81)	\$190,815.30
May-15 (19,793.20)	\$19,793.06	(18,903.61)	\$132,325.43	(38,696.81)	\$152,118.49
Jun-15 (19,793.06)	\$0.00	(18,903.61)	\$113,421.82	(38,696.67)	\$113,421.82
Jul-15 -	\$0.00	(18,903.61)	\$94,518.21	(18,903.61)	\$94,518.21
Aug-15 -	\$0.00	(18,903.61)	\$75,614.60	(18,903.61)	\$75,614.60
Sep-15 -	\$0.00	(18,903.61)	\$56,710.99	(18,903.61)	\$56,710.99
Oct-15 -	\$0.00	(18,903.61)	\$37,807.38	(18,903.61)	\$37,807.38
Nov-15 -	\$0.00	(18,903.61)	\$18,903.77	(18,903.61)	\$18,903.77
Dec-15 -	\$0.00	(18,903.77)	(\$0.00)	(18,903.77)	(\$0.00)

ST 464,361.72 L
 LT 809,964.26 L
 1,274,325.98 L

Oracle Applications - SEPPRD (Sunflower - PRODUCTION)

File Edit View Folder Tools Actions Window Help

Transactions (Mid-Kansas Electric Company - USD)

Transaction

Source: Manual Date: 12/31/2012
 Number: 20218 GL Date: 12/31/2012
 Class: Invoice Currency: USD
 Type: Invoice- Print Document Num:
 Reference: Maintenance Retainer Transaction:
 Legal Entity: Mid-Kansas Electric Company ☒ Complete

Balance Due

Line	0.00
Tax	0.00
Freight	0.00
Charges	0.00
Total	0.00

Details Refresh

Main More Notes Commitment Reference Information

Ship To

Name
 Number
 Location
 Address
 Contact

Bill To

ITC Great Plains
 1240
 1633
 Accounts Payable
 27175 Energy Way
 Novi, MI 48377 United States

Sold To

Name: ITC Great Plains
 Number: 1240

Paying Customer

Name: ITC Great Plains
 Number: 1240
 Location: 1633

Payment Details

Receipt Method
 Payment Method
 Instrument Number
 Select Instrument

Commitment
 Payment Term: NET 30
 Invoicing Rule
 Due Date: 01/30/2013

Line Items Tax Freight Distributions Sales Credits Incomplete

Oracle Applications - SEPPRD (Sunflower - PRODUCTION)

File Edit View Folder Tools Actions Window Help

Transactions (Mid-Kansas Electric Company - USD)

Lines (Mid-Kansas Electric Company) - ITC Great Plains, 20218

Transaction	Lines	Tax	Freight
Total 1,393,085.18	1,393,085.18	0.00	0.00

Main Sales Order Tax Exemption Rules More Ship To Information

Num	Item	Description	UOM	Quantity	Unit Price	Amount	Tax Classifica	Trans
1		Maintenance Retainer		1	1393085.18	1,393,085.18		

Oracle Applications - SEPPRD (Sunflower - PRODUCTION)

File Edit View Folder Tools Actions Window Help

Transactions (Mid-Kansas Electric Company - USD)

Distributions (Mid-Kansas Electric Company)

Accounts For All Lines

Trans Line	Detail Line	Class	GL Account	GL Date	%	Distribution Amount
1		Receivable	06 000 000 14300 0000 00	12/31/2012	100.0000	1,393,085.18
		Revenue	06 000 000 25400 0000 00	12/31/2012	100.0000	1,393,085.18

MID-KANSAS ELECTRIC COMPANY, LLC

Notes to Financial Statements

December 31, 2012 and 2011

(4) Regulatory Assets and Liabilities

The KCC regulates certain aspects of Mid-Kansas' operations including the rates charged to its Members. The financial statements therefore include the effects of rate regulation. The following table details the regulatory assets and liabilities as of December 31, 2012 and 2011:

	<u>2012</u>	<u>2011</u>
Regulatory assets:		
Purchase power	\$ 14,309,609	16,912,527
Asset retirement obligations	4,767,107	4,180,961
Clifton major maintenance	4,387,115	1,934,260
	<u>23,463,831</u>	<u>23,027,748</u>
Less current portion	3,708,638	3,730,235
	<u>\$ 19,755,193</u>	<u>19,297,513</u>
Regulatory liabilities:		
Unearned revenue	\$ 1,274,326	—
Less current portion	464,362	—
	<u>\$ 809,964</u>	<u>—</u>

The largest portion of these regulatory assets has been recorded in the accompanying financial statements as a result of the 2007 utility plant acquisition and is expected to be collected through rates in a future period.

Purchase power represents certain costs previously incurred related to agreements for purchase power including an agreement to purchase power from the Jeffrey Energy Center. Purchase power from the Jeffrey Energy Center is being amortized over the life of the purchase power agreement.

Asset retirement obligations represent the estimated recoverable costs for legally required removal obligations. The liability was initially measured at fair value and subsequently is adjusted for accretion expense and changes in the amount or timing of the estimated cash flows. The corresponding asset retirement costs are capitalized as part of the carrying amount of the related long-lived asset and depreciated over the asset's remaining useful life. Management believes these costs will be recovered in future rates. The following table presents the activity for the asset retirement obligations for the years ended December 31, 2012 and 2011:

	<u>2012</u>	<u>2011</u>
Balance at beginning of year	\$ 4,180,961	6,571,514
Additional obligations incurred	—	—
Obligations settled or revalued in current period	310,299	(2,789,153)
Accretion	275,847	398,600
Balance at end of year	<u>\$ 4,767,107</u>	<u>4,180,961</u>