

*First & Second Class Cities*

*Municipal Electric Utilities*

*2011 Annual Report*

*To The*  
*State of Kansas*



*State Corporation Commission*

*for the year ending December 31, \_\_\_\_\_*

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(Exact legal name of respondent) (If name was changed during year, show also name and date of change)

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(Address of principal business office at the end of the year)

Area Code \_\_\_\_\_ Telephone \_\_\_\_\_ Federal ID Number \_\_\_\_\_

Gross operating revenues derived from Kansas intrastate operations	\$
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SCHEDULE A – GENERAL INFORMATION

1. Name, title, address and telephone number of official or other person to whom should be addressed with any communication concerning this report.
2. State classes of utility and other services furnished by Municipality during year (such as electric, gas, water, fire protection, police, etc.)
3. Date city was incorporated \_\_\_\_\_
4. Class of City (First, Second, etc.) \_\_\_\_\_
5. Officials at close of year (Mayor, Councilman, City Manager, Superintendent of Electric Department, Commissioners, etc.).

Title (a)	Name of Official (b)	Address (c)	Term began (d)	Term expires (e)	Annual Salary (if any) (f)

6. If any changes in above position have been made subsequent to end of calendar year, show below the names, address, etc. of new officials and name of person replaced.
7. Population of City \_\_\_\_\_ State the date and type of census by which the population was determined.
8. Important changes relating to Municipality  
  
List and describe important legal proceedings culminated or pending during year, new bond issues authorized for special projects such as improvements or extensions of gas, electric, water or other facilities, purchase or sale of operating units of plant, important changes in utility rates, and other transactions of materials interest during the year. Attach additional sheets if needed.

GENERAL INSTRUCTIONS CONCERNING ALLOCATIONS TO KCC JURISDICTIONAL  
ELECTRIC OPERATIONS

The reasonableness of utility rates can be determined only when proper data is available respecting such things as revenues, cost of power, operating expenses, and the amount of investment in plant and facilities used and useful in providing the service. It will be the duty of the Commission from time to time to review the reasonableness of rates to utility customers receiving service from municipalities outside the 3-mile zone from the city limits. The amounts of the sales and the revenues therefrom can be directly determined from customer records properly maintained. Also, certain items of investment can be assigned directly by location, and in some instances there will be expenses which can be assigned directly.

Throughout this report there are schedules where it is necessary to show not only total revenues, total expenses, total plant investment, etc., but also the amounts thereof applicable to KCC jurisdictional operations. Since many of such items cannot be assigned directly, they will need to be allocated on an appropriate basis.

Schedule U, page 23, is provided for the purpose of showing the various allocations bases and how they were developed. One allocation basis, generally suitable for allocating costs of power expense is KWH Sales. Note that we have assigned Basis 1 to KWH Sales. The allocation of certain other items could be on a customer or meter basis (examples: Wages of a meter reader, billing clerks, cashier, and other collection expenses). In certain instances it may be appropriate to develop "weights" for Customer Basis Allocation. For example, residential and small commercial customers requiring only one reading per month could be given a weight of 1 for each customer whereas large commercial, industrial and other customers requiring use of charts or periodic readings could be given a weight of 5 or more per customer.

Plant investment is an appropriate basis for assigning depreciation expense and the Accumulated Provision for Depreciation (with certain exceptions such as when the city distribution plant is much older than the rural distribution plant). It may be proper when allocating certain general expenses to use a combination of factors for computation of an allocation basis, such as giving 50% weight to KWH sales and 50% weight to customers or meters. Supervised expense is sometimes used as an allocation basis. (Example: the salary and expenses of the head of one or more departments might be allocated on the basis of the wages and expenses of the employees under his supervision is no better basis is practical).

It is desirable for purposes of this report that basis of allocation be practical and reasonable so that they can be followed from year to year without substantial variation. However, changes in operation may require new allocation bases from time to time. It is to be understood that allocations for any particular year may be subject to reallocation if a rate case were filed for changes in jurisdictional tariffs, in which case an analytical review of all facets of the operation will be in order. Therefore, the filing of this report will not preclude the municipal utility from submitting more comprehensive studies by expert consultants in connection with rate or other matters. Likewise, the acceptance of this report by the Commission does not infer approval in whole or in part of the allocation procedures followed.

Municipal utilities may seek advice from the Commission's technical staff when they have problems about allocations, and the Commission's staff may from time to time point out to such utilities apparent inadequacies in allocation procedures.

FIRST and SECOND CLASS CITIES  
MUNICIPAL ELECTRIC UTILITIES  
GENERAL INSTRUCTIONS

**NOTE: It is best to start with the supporting schedules (Schedules D-X). Once the supporting schedules are completed, the information is then carried back to the Balance Sheet (Schedule B) and the Income Statement (Schedule C).**

SCHEDULE D EARNED SURPLUS

- Line 1 The Balance Beginning of Year, is equal to the Balance End of Year, listed on the prior year's annual report
- Line 2 Amount of net income / (net loss) transferred from the income account.
- Line 3 Miscellaneous credits to the earned surplus account are added to the earned surplus account total. List the type of credit and the amount.
- Line 5 Authorized cash distribution to municipality includes the cash distributions authorized to be made to the municipality out of the earned surplus of the utility department.
- Line 6 Miscellaneous debits to the earned surplus account are subtracted from the earned surplus account total. List the type of debit and the amount.
- Line 8 The Balance, End of Year, is carried back to the Balance Sheet (SCHEDULE B), line 4, Column (d).

SCHEDULE E LONG-TERM DEBT

- Column (a) List each class and series of debt obligation.
- Column (b) List the date of issue for each class and series of debt.
- Column (c) List the maturity date for each class and series of debt.
- Column (d) List the outstanding balance for each class and series of debt.
- Column (e) List the interest rate for each class and series of debt.
- Column (f) List the **total amount** of interest paid for each class and series of debt.

\*On Line 8, list the total interest paid for all debt obligations. This amount is carried back to the Income Statement (SCHEDULE C), Line 17.

SCHEDULE F ELECTRIC OPERATING REVENUES

**Operating Revenues:**

- Column (b) Provide the total amount of the annual revenues collected for all customers. Include customers inside the municipality, inside the 3-mile zone, and beyond the 3-mile zone. The Total Electric Operating Revenues (Line 25) is carried back to the Income Statement (SCHEDULE C), Line 1.
- Column (c) Provide the annual revenues applicable to KCC Jurisdictional customers (those beyond the 3-mile zone). Refer to SCHEDULE U for determining the basis and percentage of allocation. Total KCC Jurisdictional Electric Operating Revenues (Line 25) are carried back to the Income Statement (SCHEDULE C), Line 1.

**Kilowatt-Hours Sold:**

- Column (b) Provide the total KWH sold to all customers. Include customers inside the municipality, inside the 3-mile zone, and beyond the 3-mile zone. The total listed on Line 12 should equal the total KWH sale listed on SCHEDULE U.
- Column (c) Provide the total KWH sold to Jurisdictional customers (those beyond the 3-mile zone). The total KWH listed on Line 12 should equal the KWH sales outside the 3-mile zone listed on SCHEDULE U.

**Average Number of Customers Per Month:**

Refer to Instruction number 3.

**SCHEDULE G SALES OF ELECTRICITY FOR RESALE**

For Columns (d) and (f), provide the total KWH and Revenues for Sales for Resale. These amounts should equal the amounts listed on SCHEDULE F, Line 11 (Sales for Resale), Column (b).

**SCHEDULE H RETAIL SALES BY ELECTRICITY – CITIES, VILAGES, RURAL**

Column (a) List each city and village in which there were Kansas retail sales. Sales to customers inside the 3-mile zone should be reported on Lines 37-40. Sales to Jurisdictional customers (beyond the 3-mile zone) should be reported on Lines 41-44.

Column (b)-(g) For each individual city, village, and rural sales listed, provide the data pertaining to each sales account.

Lines 40-52. The total Retail Sales for each account listed in Columns (b)-(g), should equal the amounts listed on SCHEDULE F, Line 12.

**SCHEDULE I SALES OF ELECTRICITY BY RATE SCHEDULES**

Refer to the Instructions at the top of the Schedule.

**SCHEDULE J OPERATION & MAINTENANCE EXPENSES – ELECTRIC DEPARTMENT**

Column (b) Provide the total annual expense incurred by the Electric Department. This amount is carried back to the Income Statement (SCHEDULE C), Line 2.

Column (c) Provide amounts that are directly attributable to KCC Jurisdictional customers. There may be Expense Categories listed in Column (a) that are not directly assignable to KCC Jurisdictional customers. For those Expense Categories, see Column (d).

Column (d) For the expenses listed in Column (a) in which a direct assignment of expenses cannot be made, an allocation of expenses should be done. The allocation is based on the allocation percentage determined in SCHEDULE U.

Column (e) List the Percentage used for allocation. If an Expense Category is based on an allocation different than the allocation percentage determined on SCHEDULE U, explain the allocation basis in the FOOTNOTES at the bottom of SCHEDULE J.

**SCHEDULE K PURCHASED POWER**

1. Report the information concerning power purchased for resale during the year.
2. The number of kilowatt-hours purchased should be the quantities shown on the bills rendered.
3. The total kilowatt-hours purchased should equal the amount of KWH purchases reported on SCHEDULE X, Line 7.
4. Interchange transactions should be reported net in this schedule whether the net is a receipt or a delivery by respondent.
5. Net interchanges should equal Net Interchanges reported on SCHEDULE X, Line 10.

**SCHEDULE L UTILITY PLANT**

Column (b) Provide the Balance, Beginning of Year. This should equal the Balance, End of Year listed on prior years Annual Report, SCHEDULE Q – Utility Plant.

Column (c) Provide any additions/investments which have been added to the Utility Plant during the year.

Column (d) Provide any retirements/sales which have been removed during the year.

Column (e) Provide the Balance, End of Year. The formula is:

$$\text{Beginning Balance (b) + Additions (c) – Retirements (d) = Ending Balance (e).}$$

Carry the Balance, End of Year, from Column (e) to SCHEDULE M – Allocation of Electric Plant to KCC Jurisdictional. The amount from Column (e), Line 21 (Total Utility Plant) is carried back to Balance Sheet (SCHEDULE B), Line 2.

**SCHEDULE M ALLOCATION OF ELECTRIC PLANT TO KCC JURISDICTIONAL**

- Column (b) Provide the corresponding amount from SCHEDULE L, Column (e).
- Column (c) Provide the Plant investment assigned directly by location to Jurisdictional customers. Only Plant located wholly outside the 3-mile zone and serving only customers outside such zone should be assigned directly to KCC Jurisdictional by location. Examples are line transformers, meters, services, security lights, poles, and conductors, etc. located outside the 3-mile zone. In the FOOTNOTES section for SCHEDULE M, show a break-down by transformers, meters, services, security lights, poles, and conductors, etc. for the amounts assigned by location above, and what portion, if any, was added in the current year.
- Column (d) For each item, state the allocation basis number and percentage determined in SCHEDULE U.
- Column (e) For each item, state the amount allocated to KCC Jurisdictional customers. If the item listed in (a) cannot be directly assigned to KCC Jurisdictional customers, but Jurisdictional customers derive a benefit from the item, then an allocation should be used. For example, Plant is located inside the city limits provides electricity to Jurisdictional customers outside the 3-mile zone. Since those customers benefit from the plant, the customers should be allocated a portion of the plant investment.
- Column (f) For each item, state the total electric plant allocated to KCC Jurisdictional customers.

**SCHEDULE N DEPRECIATION & AMORTIZATION – CURRENT YEAR**

Depreciation & Amortization related to Plant Investment. Most utilities use a consistent, predetermined Depreciation Rate. This Rate is then applied to the End of Year Balance pertaining to each type of Utility Plant listed in Column (a). refer to Balance, End of Year, that was determined in SCHEDULE L, Column (f).

- Column (b) For each item, provide the total Annual Depreciation for the Electric Department. The total on Line 5 is carried back to the Income Statement (SCHEDULE C, Line 3).
- Column (c) For each item , provide the total Annual Depreciation assigned directly to location to Jurisdictional customers. Refer to SCHEDULE M, Column (c) for the related Plant Investment directly assigned.
- Column (d) For each item, provide the amounts allocated to Jurisdictional customers. Refer to SCHEDULE M, Column (d). These are items which cannot be directly assigned by location.
- Column (e) For each item, state the allocation percentage. Refer to SCHEDULE U.

**SCHEDULE O ACCUMULATED PROVISIONS FOR DEPRECIATION – UTILITY PLANT**

- Column (b) For each item, provide the Balance, Beginning of Year. This should equal the Balance, End of Year, reported on prior years Annual Report, SCHEDULE S.
- Column (c) For each item, provide the annual Depreciation Accruals/Expense. The Electric Department's annual Depreciation Accrual is the Total Depreciation listed on SCHEDULE N, Column (b), Line 5.
- Column (d) For each item, provide the charges for any Utility retirement/sales of assets.
- Column (e) For each item, provide any other debits/credits which have affected the utilities Accumulated Depreciation.
- Column (f) For each item, provide the Balance, End of Year. The Formula is:

$$\text{Beginning Balance} + \text{Annual Accrual/Expense} - \text{Retirement Charges} \pm \text{Other debits/credits} = \text{Ending Balance.}$$

This amount is carried back to the Balance Sheet (SCHEDULE B, Line 4).

SCHEDULE P MATERIALS & SUPPLIES

Column (b) For each item, provide the Beginning Balance. This should equal the Ending Balance provided on the prior year's Annual Report.

Column (c) For each item, provide the Ending Balance. The overall total is reported on Line 20. the total is then carried back to SCHEDULE B, Line 18.

SCHEDULE Q TAXES, TAX EQUIVALENTS, CONTRIBUTIONS & SERVICES

Refer to the Instructions at the top of the Schedule.

SCHEDULE R SUMMARY OF INCOME OF UTILITY DEPARTMENT – OTHER THAN ELECTRIC

Refer to the Instructions at the top of the Schedule.

SCHEDULE S CHARGES FOR PROFESSIONAL SERVICES EMPLOYED

Refer to the Instructions at the top of the Schedule.

SCHEDULE T PAYROLL & DISTRIBUTION THEREOF

Refer to the Instructions at the top of the Schedule.

SCHEDULE U BASES FOR THE ALLOCATION OF THIS REPORT

Refer to the Instructions at the top of the Schedule. Also, refer to the information provided on page 2 of this report.

SCHEDULE V GENERATING STATION STATISTICS

Each Generating Station should be listed in a separate column. Write the name of the station at the top of the column.

SCHEDULE W TRANSMISSION STATISTICS

Refer to the Instructions at the top of the Schedule.

SCHEDULE X ELECTRIC ENERGY ACCOUNT

Line 1 For each type of generation source, provide the KWH generated less the KWH used by the station. Do not include any KWH from purchases, interchanges, or transmission.

Line 7 Include only purchased KWH. This should be readily determinable from invoice. Do not include any KWH from interchanges or transmission.

Line 8-10 Include only KWH from interchanges. The Net Interchanges are listed in column (b) and should equal the Net Interchanges reported as Purchased Power (SCHEDULE K).

Line 11-13 Include only the KWH from transmission. Provide the KWH received, delivered and the Net. The Net Transmission KWH are listed on Column (b).

Line 14 Provide the total KWH from generation, purchases, interchanges, and transmission (sum of lines 6, 7, 10 and 13).

Line 15-17 Provide the total KWH disposed of for each correlating type of sale listed.

Line 18 Include only the KWH used by the utility, excluding any station use.

Line 19 Include only the KWH used by the station. Do not include the total KWH used by the utility.

Line 20-23 Provide the total KWH losses due to each corresponding type of loss.

Line 25 Provide the total KWH of energy disposed. The Total Energy Sources (Line 14) should equal the Total Energy Disposed (Line 25). Any discrepancies can generally be attributed to Energy losses.

**SCHEDULE Y REGULATORY COMMISSION EXPENSE**

Refer to the Instructions at the top of the Schedule. The Total Expenses should equal those listed in SCHEDULE J, Line 16.

SCHEDULE B		BALANCE SHEET – END OF YEAR		
Line No.	Assets and Other Debts (a)	Amount (b)	Liabilities and Other Credits (c)	Amount (d)
<b>UTILITY PLANT</b>			<b>INVESTMENT OF MUNICIPALITY &amp; SURPLUS</b>	
1.	Utility Plant.....	\$	Investment of Municipality (c) .....	\$
2.	Less Accumulated Provisions for Depreciation And Amortization .....		Constructive Surplus of Deficit (d) .....	
3.			Earned Surplus (e) .....	
4.	Net Utility Plant.....		Total Investment & Surplus.....	
<b>INVESTMENTS</b>			<b>LONG-TERM DEBT</b>	
5.	Nonutility Property (less Accum. Prov. For Depreciation & Amortization \$.....		Bonds .....	
6.	Advances to Municipality (a) .....		Advances from Municipality (f).....	
7.	Investment \$ Special Funds.....		Other Long-term Debt.....	
8.	Total Investments .....			
<b>CURRENT AND ACCRUED ASSETS</b>			<b>CURRENT AND ACCRUED LIABILITIES</b>	
9.	Cash and Working Funds.....		Warrants Payable .....	
10.	Temporary Cash Investments .....		Notes and Account Payable .....	
11.	Notes and Accts. Receivable (less Accum. Prov. For Uncoll. Accts.).....		Payables to Municipality (g).....	
12.	Receivables from Municipality (b) .....		Customer Deposits .....	
13.	Materials and Supplies.....		Taxes Accrued.....	
14.	Prepayments.....		Interest Accrued .....	
15.	Misc. Current and Accrued Assets .....		Misc. Current & Accrued Liabilities .....	
16.	Total Current and Accrued Assets .....		Total Current & Accrued Liabilities.....	
<b>DEFERRED DEBITS</b>			<b>DEFERRED CREDITS</b>	
17.	Unamortized Dept. Discount & Expense .....		Unamortized Premium on Debt.....	
18.	Extraordinary Property Losses.....		Customer Advances for Construction .....	
19.	Miscellaneous Deferred Debits .....		Other Deferred Credits .....	
20.	Total Deferred Debits .....		Total Deferred Credits .....	
<b>OTHER ASSETS AND DEBITS</b>			<b>OPERATING RESERVES</b>	
21.			Property Insurance Preserve .....	
22.			Injuries and Damage Reserve .....	
23.			Pensions and Benefits Reserve.....	
24.			Miscellaneous Operating Revenues .....	
25.	Total Assets & Other Debits .....		Total Operating Reserves.....	
			<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	
26.			Contribution of Aid of Construction .....	
27.			Total Liabilities & Other Credits .....	

The following explanations are furnished for the information of persons not familiar with the accounts indicated.

- (a) ADVANCES TO MUNICIPALITY. This is designed to include the amount of loans and advances made by the utility department to the municipality or its other departments, when such loans or advances are subject to repayment but not subject to current settlement.
- (b) RECEIVABLES FROM MUNICIPALITY. This account is designed to include all charges by the utility department against the municipality or its other departments which are subject to current settlements.
- (c) INVESTMENT OF MUNICIPALITY. This account is designed to include the investment of the municipality in its utility department, when such investment is not subject to cash settlement on demand or at fixed future time. Include herein the cost of debt-free utility plant constructed or acquired by the municipality and made available for use of the utility department, cash transferred to the utility department for working capital and other expenditures of an investment nature.
- (d) CONSTRUCTIVE SURPLUS OR DEFICIT. This account is designed to include amounts representing the exchange of services, supplies, etc., between the utility department and the municipality and its other departments without charge or at a reduced charge. Charges to this account would be utility and other services, supplies, etc., furnished by the utility department to the municipality or its other departments without charge, or the amount of the reduction if furnished at a reduced charge. Credits to the account would consist of services, supplies, office space, etc., furnished by the municipality to the utility department without charge or the amount of the reduction if furnished at a reduced charge.
- (e) EARNED SURPLUS. This account is designed to include the balance, either debit or credit, of appropriated or unappropriated surplus of the utility department arising from earnings.
- (f) ADVANCES FROM MUNICIPALITY. This account is designed to include the amount of loans and advances made by the municipality or its other departments to the utility departments when such loans and advances are subject to repayment but not subject to current settlement.
- (g) PAYABLES TO MUNICIPALITY. This account is designed to include amounts payable by the utility department to the municipality or its other departments which are subject to current settlement.
- (h) AUTHORIZED CASH DISTRIBUTION TO MUNICIPALITY. This account is designed to include the cash distributions authorized to be made to the municipality out of the earned utility department. (See page 4, line 35).

SCHEDULE C CONDENSED UTILITY INCOME STATEMENT AND KCC JURISDICTIONAL OPERATING INCOME		Total Current Year Amounts (a)	KCC Jurisdictional (Direct and/or allocated) (b)
UTILITY OPERATING INCOME ITEMS			
<u>Electric Operating Income</u>			
1.	*Electric Utility Operating Revenues (From Schedule F, line 25) .....		
<u>Electric Operating Expenses</u>			
2.	Electric Operating and Maintenance Expenses (From Schedule J) .....		
3.	Depreciation and Amortization Expense – Electric (Schedule N).....		
4.	Taxes and Tax Equivalents – Electric (Schedule Q) .....		
5.	Total Electric Operating Expenses .....		
6.	Net Electric Operating Income (Line 1 less line 5).....		
<u>Merchandising and Other Utility Income</u>			
7.	Net Operating Income from Merchandising (See Schedule R) .....		
8.	Net Operating Income from Gas Utility Department (See Schedule R).....		
9.	Net Operating Income from Water Utility Department (See Schedule R).....		
10.	Net Operating Income from _____ (See Schedule R) .....		
11.	Net Operating Income from _____ (See Schedule R) .....		
12.	Total Operating Income (Lines 6-11, inclusive) .....		
<u>Non-operating Income (Interest, rents, etc.) Specify:</u>			
13.			
14.			
15.			
16.	Operating Income plus Other Income (Lines 13-15, inclusive) .....		
<u>Other Income Deductions</u>			
17.	Interest on Long-term Debt (Schedule E) .....		
18.	Interest Charged to Construction – Credit.....		
19.	Other Income Deductions .....		
20.	Total Other Income Deductions .....		
21.	Net Income (Line 16 less line 20) .....		

SCHEDULE D		EARNED SURPLUS	
Line No.	Item (a)	Amount (b)	
1.	Balance Beginning of Year .....	\$	
2.	Amount transferred from income account .....		
3.	*Miscellaneous credits.....		
4.			
5.	Authorized cash distribution to municipality (See note (h) on page 9, Balance sheet)*Miscellaneous debits.....		
6.			
7.			
8.	Balance End of Year .....		

SCHEDULE E		LONG-TERM DEBT				
Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Outstanding per Balance Sheet (d)	Interest for Year	
					Rate (e)	Amount (f)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.	Total Long-Term Debt.....					

SCHEDULE F		ELECTRIC OPERATING REVENUES (ACCOUNT 400)					
<p>1. Report below the amount of operating revenue for the year of each prescribed account.</p> <p>2. Show in column (c), data applicable to KCC Jurisdictional customers outside the three-mile zone from the city limits.</p> <p>3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.</p> <p>4. Unmetered sales should be included below. The details of such sales should be given in a footnote.</p> <p>5. Classification of Commercial and Industrial Sales, Account 442, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater generally than 1000 KW of demand. See Account 442 of the Uniform System of Accounts. Explain basis of classification.</p>							
Line No.	Account (a)	OPERATING REVENUES		KILOWATT-HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH	
		Amount for Year (b)	KCC Jurisdictional (c)	Amount for Year (d)	KCC Jurisdictional (e)	Number for Year (f)	KCC Jurisdictional (g)
<b>SALES OF ELECTRICITY</b>							
1.	440 Residential Sales .....	\$		\$			
2.	442 Commercial & Industrial sales:						
3.	Small (or Commercial) see inst. 5 .....						
4.	Large (or Industrial) see inst. 5 .....						
5.	444 Public street and highway .....						
6.	445 Other sales to public authorities .....						
7.	446 Sales to railroads and railways .....						
8.	448 Interdepartmental sales .....						
9.	Total sales to ultimate consumers .....						
10.	447 Sales for resale .....						
11.	Total sales of electricity .....						
<b>OTHER OPERATING REVENUES</b>							
12.	450 Forfeited discounts (and penalties) .....			Footnotes:			
13.	451 Miscellaneous services revenues .....						
14.	453 Sales of water and water power .....						
15.	454 Rent from electric property .....						
16.	455 Interdepartmental rents .....						
17.	456 Other electric revenues .....						
18.							
19.							
20.							
21.							
22.							
23.							
24.	Total other operating revenues .....						
25.	Total Electric Operating Revenues .....						

\*Forfeited discounts and penalties include the discounts forfeited and/or penalties imposed because of failure of customers to pay bills on or before a specified date.

SCHEDULE G		SALES OF ELECTRICITY FOR RESALE					
1. Report below the information called for concerning sales during year to other electric utilities, cooperatives, and to cities or other public authorities for distribution to ultimate consumers.							
2. The number of kilowatt-hours sold should not be the quantities shown on the bills rendered.							
Line No.	Sale to (a)	Point of Delivery (b)	Voltage (c)	Kilowatt-hours (d)	Annual Maximum Demand (e)	Revenues	
						Amount (f) \$	Per KWH (g) ¢
1.						\$	¢
2.						\$	¢
3.						\$	¢
4.						\$	¢
5.						\$	¢
6.						\$	¢
7.						\$	¢

SCHEDULE H RETAIL SALES OF ELECTRICITY BY CITIES, VILLAGES AND RURAL							
Report below sales data separately by cities, unincorporated villages and by rural (including inside and outside the 3-mile zone from your city limits) applicable to retail sales in Kansas. List your own city first and other cities or villages, if any, thereafter. Show rural sales data in lines 37-44. In the event your city is near the Kansas border and you have sales outside Kansas, show same in lines 46-48.							
Line No.	Community Designation (List cities and villages on the blank lines) (a)	Account 440 Residential Sales (b)	Account 441 Irrigation Sales (c)	Account 442 Commercial & Industrial Sales (d)	Account 444 Public Street and Highway Lighting (e)	Account 445 Sales to Public Buildings, etc. (f)	All other Retail Sales of Electricity (g)
21.	_____						
22.	Revenues .....						
23.	Kilowatt-hours sold .....						
24.	Average Customers per month.....						
25.	_____						
26.	Revenues .....						
27.	Kilowatt-hours sold .....						
28.	Average Customers per month.....						
29.	_____						
30.	Revenues .....						
31.	Kilowatt-hours sold .....						
32.	Average Customers per month.....						
33.	_____						
34.	Revenues .....						
35.	Kilowatt-hours sold .....						
36.	Average Customers per month.....						
37.	<u>Kansas Sales – Inside 3-mile zone</u>						
38.	Revenues .....						
39.	Kilowatt-hours sold .....						
40.	Average Customers per month.....						
41.	<u>Kansas Sales Jurisdictional</u>						
42.	Revenues .....						
43.	Kilowatt-hours sold .....						
44.	Average Customer per month .....						
45.	_____						
46.	Revenues .....						
47.	Kilowatt-hours sold .....						
48.	Average Customer per month .....						
49.	_____						
50.	Revenues .....						
51.	Kilowatt-hours sold .....						
52.	Average Customer per month .....						

**SCHEDULE I SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below sales data for each rate schedule in effect outside the 3-mile zone. Show in column (a) the designation of the Rate Schedule as filed with the Kansas Corporation Commission, such as "RR (Rural Residence), SP (Small Power), etc".
2. Provide subheadings for each revenue account to agree with SCHEDULE F, Page 4 columns designation "KCC Jurisdictional." If sales under any rate schedule are classified in more than one revenue account, list the rate schedule under each applicable subheading. Show totals for each subheading to agree with SCHEDULE F, Page 4.
3. When the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and a peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause, state in a footnote the estimated additional revenue billed pursuant thereto.

Line No.	Number and Title of Rate Schedule (a)	KWH Sold (b)	Revenue (c)	Average Number of Customers (d)	KWH of Sales per Customer (e)	Revenue Per KWH Sold (f)
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.						

Footnotes:

SCHEDULE J OPERATION AND MAINTENANCE EXPENSES OF ELECTRIC DEPARTMENT (TOTAL DEPARTMENT AND KCC JURISDICTIONAL)				
Expense Classification (a)	Total Electric Department (b)	KCC Jurisdictional Only		
		Amounts Assigned Direct (c)	Amounts Allocated Thereeto (d)	% Allocated (See SCHEDULE U) (e)
<b>Production and Generation Expenses</b>				
1. Cost of power purchased.....				
2. Generation labor (and Supervision) See SCHEDULE T .....				
3. Fuel used in generation .....				
4. Other generation expenses (Specify):				
(a) _____ .....				
(b) _____ .....				
(c) _____ .....				
5. Total Production and Generation Expenses (Lines 1-4, inclusive) .....				
<b>Transmission and Distribution Expenses</b>				
6. Labor (and supervision) See SCH. T ...				
7. Materials, supplies and expenses .....				
8. Other expenses (Specify):				
(a) _____				
(b) _____				
(c) _____				
9. Total Transmission Expenses .....				
10. Total Distribution Expenses .....				
11. Total Transmission and Distribution Expenses .....				
<b>General and Administrative Expenses</b>				
12. Administrative and general salaries. See SCHEDULE T .....				
13. Office supplies and expenses .....				
14. Outside services employed. See SCHEDULE S.....				
15. Insurance expense .....				
16. Regulatory commission expense. See SCHEDULE Y.....				
17. Other general expenses (Specify):				
(a) _____ .....				
(b) _____ .....				
(c) _____ .....				
(d) Miscellaneous general & administrative expenses .....				
18. Total Miscellaneous and General Expenses .....				
19. Total Operation and Maintenance Expenses of Electric Department (Lines 5, 11 and 18) .....				
Footnotes:				

SCHEDULE K PURCHASED POWER							Cost	
Line No.	Purchased From (a)	Point of Receipt (b)	Voltage (c)	Kilowatt-hours (d)	Annual Maximum Demand (e)	Amount (f)	Per KWH (g)	
1.						\$	¢	
2.								
3.								
4.								
5.								
6.								
7.								

SCHEDULE L UTILITY PLANT					
Line No.	Item (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Balance End of Year (e)
1.	Electric Utility Plant:	\$	\$	\$	\$
2.	Electric Plant in Service:				
3.	Intangible Plant .....				
4.	Production Plant:				
5.	Steam Production .....				
6.	Nuclear Production .....				
7.	Hydraulic Production.....				
8.	Other Production (specify) .....				
9.	Total Production Plant .....				
10.	Transmission Plant .....				
11.	Distribution Plant.....				
12.	General Plant.....				
13.	Total Electric Plant in Service .....				
14.	Electric Plant Leased to Others .....				
15.	Construction Work in Progress – Electric .....				
16.	Electric Plant Held for Future Use .....				
17.	*Electric Plant Acquisition Adjustments .....				
18.	Total Electric Plant.....				
19.	Plant of Other Utility Debts (specify).....				
20.					
21.	Total Utility Plant.....				

\*This account is designed to include the difference between (a) the cost to the respondent utility of electric plant acquired as an operating unit or system by purchase and (b) the depreciated original cost, estimated is not known, of such property.

SCHEDULE M		ALLOCATION OF ELECTRIC PLANT TO KCC JURISDICTIONAL				
Line No.	Item (a)	Total Electric Plant (from Col. E above) (b)	APPLICABLE TO KCC JURISDICTIONAL			Total KCC Jurisdictional (Col c + e) (f)
			Amount Assigned Directly by Location (c)	Allocated to KCC Jurisdictional		
				Allocation Bases No. (See SCH. U) (d)	Amount Allocated (Col. b x d) (e)	
1.	Electric Utility Plant .....	\$	\$	\$	\$	\$
2.	Electric Plant in Service .....					
3.	Intangible Plant .....					
4.	Production Plant:					
5.	Steam Production .....					
6.	Nuclear Production .....					
7.	Hydraulic Production.....					
8.	Other Production (Specify) .....					
9.	Total Production Plant .....					
10.	Transmission Plant .....					
11.	Distribution Plant .....					
12.	General Plant.....					
13.	Total Electric Plant In Service.....					

Footnotes:

SCHEDULE N		DEPRECIATION & AMORTIZATION (ELECTRIC) CURRENT YEAR (TOTAL DEPT. & KCC JURISDICTIONAL)			
Plant Function Classification (a)	Total Annual Depreciation Electric Department (b)	KCC Jurisdiction Only			
		Amount Assigned Direct (c)	Amounts Allocated Thereto (d)	% Allocated (See Sch. U) (e)	
1. Current depreciation (or amort.) applicable to the generation plant .....					
2. Current depreciation (or amort.) applicable to the transmission plant .....					
3. Current depreciation (or amort.) applicable to the distribution plant .....					
4. Current depreciation (or amort.) applicable to general plant (if separate rates, you may list by such items as buildings, vehicles, etc.): _____ _____ _____ _____					
5. Total depreciation (or amort) applicable to electric department.....					
6. In the space below explain methods of determination of depreciation expenses and/or amortization charges, and show the rates of depreciation used for the various classes of plant.					

SCHEDULE O ACCUMULATED PROVISIONS FOR DEPRECIATION OF UTILITY PLANT						
Line No.	Name of Utility Department (a)	Balance Beginning of Year (b)	Depreciation Accruals for Year (c)	Net charges for Plant Retired During Year (d)	Other Items Debit or Credit (Explain) (e)	Balance End of Year (a+b-c+d) (f)
1.	Electric Utility Department.....	\$	\$	\$	\$	\$
2.	Gas Utility Department.....					
3.	Water Utility Department.....					
4.	.....					
5.	.....					
6.	Total, all Utility Departments.....					
Amount of the Accumulated Provision for Depreciation of the Electric Department which has been allocated to the KCC Jurisdictional Plant (End of Year).....						
Explain below how the allocated account was determined:						

SCHEDULE P MATERIALS AND SUPPLIES Summary for Balance Sheet			
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)
ELECTRIC DEPARTMENT			
11.	Fuel Stock (Account 151).....		
12.	Fuel Stock Expenses Undistributed (Account 152).....		
13.	Plant Materials and Operating Supplies (Account 154).....		
14.	.....		
15.	Merchandise (Account 156).....		
16.	Total Electric Department Materials and Supplies.....		
OTHER UTILITY DEPARTMENT (Specify):			
17.	.....		
18.	.....		
19.	.....		
20.	Total Materials and Supplies (per balance sheet, page 2).....		

Footnotes:

SCHEDULE Q		TAXES, TAX EQUIVALENTS, CONTRIBUTIONS AND SERVICES DURING YEAR			
<p>1. Report below the information called for respecting contributions and services to the municipality or other government units by the electric utility and, conversely, by those bodies to the electric utility. Do not include: (a) loans and advances which are subject to repayment or which bear interest, (b) payments in retirement of loans or advances previously made, (c) contributions by the municipality of funds or property which are of the nature of investment in the electric utility department.</p> <p>2. Enter in column (c) the total contributions made or received. Show in column (d) amounts included in column (c) which have been accounted for in the respondent's financial statements, i.e., balance sheets, income account, earned surplus, operating revenues, operating expenses, etc., and in column (e), show amounts which are not accounted for in respondent's financial statements. For those amounts not included in respondent's financial statements. Explain in a footnote the reason for their omission.</p> <p>3. Taxes included in this schedule should be limited to those amounts chargeable to operations of the electric utility department. Exclude gasoline and other sales taxes which are included in the cost of transportation and materials.</p> <p>4. Tax equivalents included in this schedule should be amounts which are understood to constitute payments equivalent to or in lieu of amounts which would be paid if the electric utility department were subject to local tax levies.</p>					
Line No.	Item (a)	KWH 1,000's (b)	Amount of Contribution or Value of Service		
			Total (c)	Include in Financial Statements (d)	Not included in Financial Statements (e)
1.	By the Electric Utility to the Municipality or Other Government Units .....		\$	\$	\$
2.	Taxes .....				
3.	Tax Equivalents.....				
4.	To General Funds of the Municipality .....				
5.	Other (specify*) .....				
6.	.....				
7.	Total Contributions .....				
8.	Street and Highway Lighting .....				
9.	Municipal Pumping.....				
10.	Other Municipal Light and Power .....				
11.	Other Electric Service .....				
12.	Nonelectric Service (specify*) .....				
13.	.....				
14.	Total Services .....				
15.	Total Contribution and Services by the Electric Utility.....				
16.	By the Municipality or Other Government Units to the Electric Utility .....				
17.	For Operations and Property Maintenance.....				
18.	Other (specify*) .....				
19.	.....				
20.	Total Contributions .....				
21.	Office Space.....				
22.	Water.....				
23.	Engineering Services .....				
24.	Legal Services.....				
25.	Other Services (specify*) .....				
26.	.....				
27.	Total Services .....				
28.	Total Contributions and Services by the Municipality .....				
29.	Net Contributions and Services by the Electric Utility to the Municipality or Other Government Units (line 15 minus line 28).....				
*Use insert sheet if necessary					



SCHEDULE T						PAYROLL AND DISTRIBUTION THEREOF				
<p>1. Salaries and wages constitute a very substantial portion of the cost of utility service. The distribution of the payroll is therefore quite important. The payroll of certain employees can be assigned directly to a particular function, but the salaries and wages of administrators, officials and employees who work for two or mote utility departments should be assigned on the basis of time records or allocated on an appropriate basis. Employees working for more than one department should be classified below as Common Employees.</p> <p>2. Show in column (d) the job classification and number of employees in each classification, such as Plant Supt. 1, Linemen 3, Billing clerks 2, etc.</p>										
Employee Classification (a)		Number of Employees		Job Classification (and no. employees each) (d)	Total Utility Payroll (e)	Amounts Charged Electric Department (f)				
		Full Time (b)	Part Time (c)							
<b>COMMON EMPLOYEES</b>										
1. Officials and Administrators .....										
2. Plant men, meter readers, etc.....										
3. Office employees, except line 1 .....										
4. Miscellaneous (Custodial, temporary, etc.) ...										
5. _____										
6. Total employees common to electric and other departments .....										
<b>ELECTRIC ONLY EMPLOYEES</b>										
7. Administrative and departmental supervisors										
8. Plant men, meter readers, etc.....										
9. Office employees, except line 7 .....										
10. Miscellaneous (Custodial, temporary, etc.) ...										
11. _____										
12. Total Electric only employees .....										
13. Total common and electric department only employees .....										
<b>THE DISTRIBUTION OF THE ELECTRIC DEPARTMENT PAYROLL (The amount shown in Column F, line 12)</b>										
<u>Distribution to Various Functions</u> (First show the distribution of Col (f) to Col (h): then allocate to Col (i)). (g)				Electric Dept. Payroll (h)		Assigned to KCC Jurisdictional (i)				
14. Generation labor (and supervision); See SCH J, line 2 .....										
15. Transmission labor (and supervision); See SCH J, line 6.....										
16. Distribution labor (and supervision); See SCH J, line 6 .....										
17. Administrative and general salaries; See SCH J, line 12.....										
18. Amount of labor charged to construction .....										
19. Amount of labor charged to vehicle clearing acct. if any.....										
20. Plant removal labor (not charged as an operating expense) .....										
21. _____										
22. _____										
23. Total distribution of electric department payroll (lines 14-22, inclusive).....										
Footnotes:										

SCHEDULE U BASES FOR THE ALLOCATIONS IN THIS REPORT TO KCC JURISDICTIONAL OPERATIONS, ETC.		
<p>Show in Col. (a) the reference number you have assigned to each Allocation Basis, beginning with basis 1-KWH Sales. Assign numbers 2, 3, 4, etc. to other bases which have been used in the report to derive the percentage for assigning operating expenses, plant investment, payroll, and other items when such items can not be assigned directly to KCC Jurisdictional operation (outside the 3-mile zone from city limits).</p> <p>In Column (b) give a full description of each basis of allocation, and show the figures used for determining the percent shown in Column (c).</p>		
Basis Reference No. (a)	Description of the Basis of Allocation and Amounts (b)	Percent to KCC Jurisdictional (c)
1.	<p><u>KWH Sales for Current Year</u></p> <p>(a) KWH sales outside the 3-mile zone..... _____</p> <p>(b) Total KWH sales..... _____</p> <p>(c) % KCC Jurisdictional Sales to Total Sales .....</p>	

SCHEDULE V		GENERATING STATION STATISTICS		
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)
1.	Kind of Plant (stone, hydro, internal combustion engine or gas turbine) .....			
2.	Year originally constructed .....			
3.	Year last unit was installed .....			
4.	Total installed generating capacity – kilowatts .....			
5.	Net peak demand on plant this year – kilowatts (60 minutes) .....			
6.	Net generation, exclusive of station use .....			
7.	Production expenses:	\$	\$	\$
8.	Supervision and labor .....			
9.	Fuel .....			
10.	Supplies and expenses .....			
11.	Maintenance .....			
12.	Other expenses (specify): .....			
13.	_____ .....			
14.	Total production expenses .....			
15.	Fuel: Kind .....			
16.	Unit (coal – tons of 2,000 lb) (oil – brl. Of 42 gal.) (gas – M cu. Ft.) .....			
17.	Quantity (units) consumed .....			

SCHEDULE W TRANSMISSION STATISTICS

SCHEDULE W (a) TRANSMISSION LINE STATISTICS

Line No.	Line Designation		Voltage KV (Operating) (c)	Type of Supporting Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductor and Material (h)
	From _____ (a)	To _____ (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
21.	_____	_____	_____	_____	_____	_____	_____	_____
22.	_____	_____	_____	_____	_____	_____	_____	_____
23.	_____	_____	_____	_____	_____	_____	_____	_____
24.	_____	_____	_____	_____	_____	_____	_____	_____
25.	_____	_____	_____	_____	_____	_____	_____	_____

SCHEDULE W (b) TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary, however, to report minor revisions of lines.

2. Show each transmission line separately. If actual costs of completed construction are not readily available, it is permissible to report in these columns the estimated final completion costs. Designate, however, if estimated amounts are reported.

3. If design voltage differs from operating voltage indicate such fact by footnote; also where line is other than 60 cycle, 3 phase indicate such other characteristics.

Line No.	Line Designation		Voltage KV (Operating) (c)	Type of Supporting Structure (d)	Length (Pole Miles)		Size of Conductor and Material (g)	Total Line Cost (h)
	From _____ (a)	To _____ (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
31.	_____	_____	_____	_____	_____	_____	_____	_____
32.	_____	_____	_____	_____	_____	_____	_____	_____
33.	_____	_____	_____	_____	_____	_____	_____	_____
34.	_____	_____	_____	_____	_____	_____	_____	_____
35.	_____	_____	_____	_____	_____	_____	_____	_____



VERIFICATION

The foregoing report must be verified by the oath of the President or chief officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

State of \_\_\_\_\_ )

County of \_\_\_\_\_ )

SS:

\_\_\_\_\_ makes oath and says that  
(Insert here the name of the affiant)

he/she is \_\_\_\_\_  
(Insert here the exact legal title or name of the respondent)

That he/she has examined the foregoing report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from the including.

\_\_\_\_\_, to and including \_\_\_\_\_

\_\_\_\_\_  
(Signature of affiant)

Subscribed and sworn to before me, a \_\_\_\_\_

In and for the State and county above named, this \_\_\_\_\_ day of \_\_\_\_\_.

My commission expires \_\_\_\_\_

\_\_\_\_\_  
(Signature of officer authorized to administer oaths)