

BEFORE THE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Annual Filing of]	
Southern Pioneer Electric Company for]	KCC Docket No. 14-SPEE-507-RTS
Approval to Make Certain Changes to Its]	
Charges for Electric Services, Pursuant to the]	
Debt Service Coverage Formula Based]	
Ratemaking Plan Approved in Docket]	
No. 13-MKEE-452-MIS]	

DIRECT TESTIMONY OF

BENJAMIN D. COTTON

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

July 1, 2014

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1 **I. STATEMENT OF QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Benjamin D. Cotton and my business address is 90 Grove Street, Ridgefield,
4 Connecticut 06877. (Mailing Address: PO Box 810, Georgetown, Connecticut 06829.)
5

6 **Q. By whom are you employed and in what capacity?**

7 A. I am a Senior Consultant at the Columbia Group, Inc. which is a financial consulting firm
8 that specializes in utility regulation. In this role, I analyze utility rate filings and prepare
9 expert witness testimony on behalf of the public. I also undertake special projects in the
10 areas of financial utility regulation, including rate riders, and other utility-related topics.
11

12 **Q. Please summarize your professional experience.**

13 A. I have worked in client services for RBS Securities, Inc., and UBS Securities, Inc. I also
14 worked as a Client Service Specialist for Rockit Solutions, LLC, a division of
15 Rockefeller & Co., Inc. While at RBS and UBS I guided clients through the account
16 opening process with the bank's credit, legal, anti-money laundering, and sales groups. I
17 prepared analyses of new customers for use in determining credit worthiness and
18 appropriate lines of credit. While at Rockit, I was responsible for the generation, analysis,
19 and delivery of asset reports for high net worth individuals.
20
21
22
23

1 **Q. What is your educational background?**

2 A. In 2005, I received a Master's degree in Business Administration from the University of
3 Connecticut. My undergraduate degree is a B.A. in Government from Franklin and
4 Marshall College in Lancaster, Pennsylvania.

5
6 **Q. Have you previously testified in regulatory proceedings?**

7 A. Yes, I have testified before the Kansas Corporation Commission on behalf of The
8 Citizens' Utility Ratepayer Board in KCC Docket No. 12-MKEE-410-RTS. I have also
9 testified before the New Mexico Public Regulation Commission on behalf of the New
10 Mexico Attorney General's Office in Case No. 13-00150-UT, and before The Board of
11 Commissioners for the City of Las Cruces Utilities on behalf of the Ratepayer Advisory
12 Committee in Case No. 2013-004 (SW). In addition, I have assisted in the preparation of
13 testimony in recent cases in New Mexico, Kansas, Kentucky, and New Jersey.

1 **II. PURPOSE OF TESTIMONY**

2 **Q. Please explain the purpose of the testimony you are providing in this case.**

3 A. On May 1, 2014, Southern Pioneer Electric Company (“Southern Pioneer” or
4 “Company”) filed a Annual Debt Service Coverage (“DSC”) Formula Based Ratemaking
5 Pilot Program (“DSC-FBR Plan”) Annual Filing and Application with the Kansas
6 Corporation Commission of the State of Kansas (“Commission” or “KCC”) seeking a
7 reduction in distribution rates for its customers.

8 The filing was made in accordance with a stipulation in Docket No. 13-MKEE-
9 452-MIS (“Docket 452”), approved by the Commission on September 26, 2013, that
10 granted the Company permission to implement a five-year DSC formula-based pilot
11 program (“Program”). The Program allows for retail rates to be adjusted annually based
12 on a DSC target, subject to review and approval by the KCC. The May 1, 2014 filing is
13 the first of the five-year Program filings by Southern Pioneer. The Company is requesting
14 a rate decrease of \$497,909 or .8%, based on a DSC ratio of 1.75.

15 The Columbia Group, Inc. was engaged by The State of Kansas, Citizens’ Utility
16 Ratepayer Board (“CURB”) to review Southern Pioneer’s Application and to propose
17 recommendations to the KCC regarding the rate decrease being requested in this case.

18

19 **Q. What issues will you be addressing in this testimony?**

20 A. My testimony addresses the treatment of advertising, promotional items, dues, donations,
21 and charitable contributions during the 2013 Test Year for determining the revenue
22 requirement.

23

1 **III. SUMMARY OF CONCLUSIONS AND RECOMMENDATIONS**

2 **Q. What are your conclusions concerning the need for rate relief?**

3 A, Based on my analysis of the filing and other documentation in this case, my conclusions
4 and recommendations are as follows:

5

6 1. The KCC should exclude \$75,174 of advertising, promotional items, and
7 unassigned activity costs from the revenue requirement since these costs are not
8 associated with the provision of safe and reliable utility service, as shown in
9 Schedule BDC-1.

10

11 2. The KCC should allow the Company to recover \$14,572 of help wanted and
12 public service advertisements that are associated with the provision of safe and
13 reliable utility service, as shown in Schedule BDC-1.

14

15 3. The KCC should exclude 50%, or \$53,554 of dues, donations, and charitable
16 contributions from the revenue requirement, as shown in Schedule BDC-2.

17

18 4. My recommendations will reduce the Company's revenue requirement by an
19 additional \$114,157 ($\$75,174 - \$14,572 + \$53,554$).¹

20

21 **IV. DISCUSSION OF THE ISSUES**

22 **Q. Please provide a brief background of this proceeding.**

¹ Does not add due to rounding

1 A. A Settlement was reached in Docket 452 with Commission Staff and the Western Kansas
2 Industrial Electric Consumers allowing Southern Pioneer to see annual rate adjustments
3 based on maintaining a target DSC ratio of 1.75. Effectively, after all costs and expenses
4 are recovered, the Company recovers 75% more in rates than is required for debt service,
5 including interest and principal payments. CURB opposed the Settlement arguing in
6 favor of a lower DSC ratio. The Commission approved the DSC-FBR Plan and bound
7 Southern Pioneer to a set of filing protocols detailed in Exhibit A of the Settlement
8 Agreement.

9
10 **Q. Did parties raise the issue of advertising, charitable contributions, etc. in their**
11 **testimonies in Docket 452?**

12 A Yes, the Staff witness stated:

13 “Staff contends that Southern Pioneer ratepayers should not be responsible for paying for
14 expenses that the Commission typically disallows from regulated utility rates. Southern
15 Pioneer’s rates have to be just and reasonable and in the public interest, and the
16 Commission has decided multiple times that these expenses should not be recovered from
17 regulated utility ratepayers. These expenses include promotional advertising expenses,
18 50% of dues, donations, and charitable contributions pursuant to K.S.A 66-101(f)²,
19 entertainment expenses not having a business purpose, and penalties and fines.”³
20

21 CURB’s witness maintained that as long as Southern Pioneer is regulated by the
22 KCC, it should be subject to the Commission’s policies. CURB’s witness stated: “The
23 Company cannot have it both ways, seeking to be regulated as a C-corporation when it is

²For the purposes of determining just and reasonable rates, the Commission may adopt a policy of disallowing a percentage, not to exceed 50% of utility dues, donations and contributions to charitable, civic and social organizations and entities, in addition to disallowing specific dues, donations and contributions which are found unreasonable or inappropriate.

³ Testimony Prepared by Justin Grady, page 30, Docket No. 13-MKEE-452-MIS

1 convenient to do so but then arguing that its “unique” structure requires a new regulatory
2 approach.”⁴

3

4 **Q. How did the KCC address the concerns raised by CURB and KCC relating to**
5 **these costs?**

6 A. The Order in 13-MKKEE-452-MIS specifically required the reporting of these costs.

7 It states: “As set forth below, Southern Pioneer will include with its filing a

8 complete detailed accounting by account, of all dues, donations, charitable contributions,

9 promotional advertising, penalties, and fines, and entertainment expenses incurred during

10 the Test Year.”⁵

11

12 **Q. Did the Company report these costs?**

13 A. Yes, page 9 of Mr. Epperson’s testimony identifies \$209,906.22 of such costs. This

14 amount was later revised in the Company’s response to CURB-2 to exclude benevolent

15 fund costs of \$51,837 and a \$79 reduction in advertising expense to \$157,990.

16

17 **Q. Please provide a brief description of Southern Pioneer’s advertising, donations,**
18 **dues, promotional items, and unassigned activity request in this case.**

19 A. The \$157,990 in Test Year expenses is broken down into the following categories:

20 \$41,440 in donations; \$59,370 in dues; \$20 in unassigned activity; \$20,822 in

21 promotional items; and \$36,338 in advertising.

⁴ Testimony of Andrea C. Crane, page 23, Docket No. 13-MKKEE-452-MIS

⁵ Order, 13-MKKEE-452-MIS, Exhibit A, page 5

1 Southern Pioneer's response to KCC-14 identifies an additional \$24,292 in
2 Test Year expenses. Based on the account number, description, and reference provided
3 with each item identified, I recommend categorizing the additional items identified in
4 KCC-14 as follows: \$17,994 in advertising, lobbying expense and promotional items,
5 and \$6,298 in dues, donations, and charitable contributions.

6 Through an analysis of Exhibit 9, the worksheet referenced in the Company's
7 response to CURB-2, I identified \$14,572 in advertising expenses that are related to
8 the provision of safe and adequate utility service, including help wanted, phone and web
9 directory, and public service advertising.

10
11 **Q. Are you recommending any adjustment to the Company's claim for advertising**
12 **costs?**

13 A. Yes, I am recommending that the KCC disallow advertising costs that are not directly
14 related to the provision of regulated utility service. Therefore, in Schedule BDC-1, I have
15 made adjustments to eliminate promotional advertising and unassigned activity from
16 Southern Pioneer's revenue requirement. The adjustment eliminates all promotional
17 items and activity sponsorships including such items as: lollypops, color-changing
18 tailgate cups, and t-shirts. Activity sponsorships and promotional items are unrelated to
19 activities or services that are necessary for the provision of safe utility service. The total
20 recommended adjustment to promotional advertising and unassigned activity is \$75,174.

21
22 **Q. Are you recommending any adjustment to the Company's claim for dues and**
23 **donations?**

1 A. Yes, consistent with the Commission's practice of generally permitting 50% of dues,
2 donations and charitable contributions⁶, I recommend permitting \$53,554 or 50%, of
3 the requested dues and donations included in Southern Pioneer's filing, as show in
4 Schedule BDC-2.

5
6 **Q. Please respond to Southern Pioneer likening the expenses that are the subject of this**
7 **testimony to giving back to the 34 communities and ratepayers it serves as indicated**
8 **on page 9 of Mr. Epperson's testimony?**

9 A. I have a different perspective. Essentially, the Company is requesting that the
10 Commission approve the practice of including the recovery of 100% in charitable
11 contributions and advertising costs in regulated utility rates. Disallowing a portion
12 of such costs from rates has nothing to do with the worthiness of the organizations that
13 receive funds from the utility. It signifies that the role of the utility is to provide safe
14 and reliable service and not to collect contributions for charitable causes, dues,
15 promotional items, and advertising from its ratepayers and 'give it back'. I would
16 also like to point out that excluding a portion of these costs from rates does not prohibit
17 Southern Pioneer from making charitable contributions or utilizing promotional
18 advertising. Any portion of these costs not permitted to be recovered in rates could be
19 paid with the excess funds generated by the DSC margin requirement.

20
21 **Q. Are you aware that Southern Pioneer reviewed its donations and charitable giving**
22 **with the Consumer Advisory Council ("CAC") at the March 31, 2014, quarterly**

⁶ Testimony of Stephen J. Epperson, page 7

1 **meeting,⁷ and the CAC accepted and approved the charitable general donations**
2 **during the Test Year and first quarter of 2014?**

3 A. Yes, however I am not convinced that the CAC approval is representative of approval of
4 Southern Pioneer's ratepayers for three reasons. First, as revealed by the meeting
5 minutes, only five members of the nine-seat Council were present at the meeting. Two of
6 the CAC positions are vacant and two members were absent. Second, the donations were
7 reviewed after the fact, and even though the CAC meets quarterly; fifteen months of
8 donations were reviewed during a single lunch meeting. Finally, the Bylaws of the CAC
9 indicate that members of the committee are recommended by the Southern Pioneer
10 Executive staff and appointed by the Southern Pioneer Board of Directors.⁸ Though I
11 have no knowledge or suspicion of any impropriety, the fact that the members of the
12 CAC are appointed by the Board of Southern Pioneer, directors of the entity making the
13 donations, represents a potential conflict of interest.

14 Moreover, regardless of the CAC's views, it is the role of the KCC to determine
15 which costs are appropriate to include in rates. This Commission has a policy of
16 excluding certain types of costs and there is no reason to deviate from this policy.
17 Because this is the first year of the DSC-FBR Plan it is especially important that the
18 Commission maintain its policy of disallowing these costs. The Commission's treatment
19 of these costs will establish a precedent for at least the next four annual filings made by
20 Southern Pioneer.

⁷ Exhibit SJE-1 (Confidential)

⁸ Southern Pioneer Electric Company Bylaws of Consumer Advisory Council, Article II, Paragraphs A, E.

1 **Q. Does Southern Pioneer currently have another charitable program with a different**
2 **funding mechanism?**

3 A. Yes, the HUGS Program (“HUGS” also known as the “Benevolent Fund”) is one such
4 program. HUGS is wholly funded through the sale of retired or scrapped equipment
5 and ratepayers receive a benefit as the retirements are an offset to plant in service, a
6 function similar to depreciation. Though depreciation does not impact rates in the DSC
7 calculation, ratepayers benefit because the Company is not seeking to recover the Test
8 Year’s \$51,837 of HUGS donations in rates. The HUGS program is capped at \$75,000
9 annually, unlike the discretionary donations, dues, and advertising that are the subject
10 of my testimony, which are not capped.

11

12 **V. SUMMARY OF REVENUE REQUIREMENT**

13 **Q. Please summarize the impact of the adjustments you are recommending for**
14 **Southern Pioneer.**

15 A Based on my analysis of the information provided by Southern Pioneer in the responses
16 to CURB-2, KCC-14, and Exhibit 9, I recommend that the Commission disallow \$75,174
17 for promotional advertising, allow \$14,572 of help wanted and public service
18 advertisements, and disallow \$53,554 for dues and donations. This recommendation is
19 consistent with Commission policy.

20 **Q. Does this conclude your testimony?**

21 A. Yes it does.

VERIFICATION

STATE OF CONNECTICUT)

COUNTY OF FAIRFIELD)

ss:

Benjamin D. Cotton, being duly sworn upon her oath, deposes and states that he is a consultant for the Citizens' Utility Ratepayer Board, that he has read and is familiar with the foregoing testimony, and that the statements made herein are true to the best of his knowledge, information and belief

Benjamin D. Cotton
Benjamin D. Cotton

Subscribed and sworn before me this 27 day of JUNE, 2014.

Notary Public *Monnie Newman*

My Commission Expires: _____

MONNIE NEWMAN
NOTARY PUBLIC
CONNECTICUT
My Commission Expires 5/31/19

APPENDIX A

**Supporting Schedules
BDC-1 and BDC-2**

Schedule BDC-1

SOUTHERN PIONEER ELECTRIC COMPANY

TEST YEAR ENDING DECEMBER 31, 2013

ADVERTISING, PROMOTIONAL ITEMS, UNASSIGNED ACTIVITY

1. Company Claim for Advertising		\$ 36,338 (A)
2. Company Claim For Promotional Items		20,822 (A)
3. Company Claim For Unassigned Activity		20 (A)
4. Additional Advertising		<u>17,994 (B)</u>
5. Total Advertising Costs (L.1 + L.2 + L.3 + L.4)		\$ 75,174
6. Help Wanted Advertising	\$ (4,637) (C)	
7. Phone & Web Directory Advertising	(4,768) (C)	
8. Public Service Advertising	<u>(5,167) (C)</u>	
9. Total Help Wanted, Directory And Public Service Advertising (L.6 + L.7 + L.8)		\$ <u>(14,572)</u>
10. Recommended Adjustment (L.5 + L.9) * -1		\$ <u><u>(60,603)</u></u>

Sources:

(A) Response to CURB-2

(B) Total of items detailed in response to KCC-14 identified as advertising, promotional items, and unassigned activity

(C) Filing, Exhibit 9

Schedule BDC-2

SOUTHERN PIONEER ELECTRIC COMPANY

TEST YEAR ENDING DECEMBER 31, 2013

DUES, DONATIONS, AND CHARITABLE CONTRIBUTIONS

1. Donations (Including Labor)	\$ 41,440 (A)
2. Dues	59,370 (A)
3. Additional Dues And Donations	<u>\$ 6,298 (B)</u>
4. Total Dues and Donations	\$ 107,109
5. Sharing Percentage	<u>50% (C)</u>
6. Recommended Adjustment	<u>\$ (53,554)</u>

Sources:

(A) Response to CURB-2

(B) Total of items detailed in response to KCC-14 identified as
Dues, Donations, and Charitable Contributions

(C) Reflects KCC Policy

APPENDIX B

Referenced Data Requests:

CURB - 2

KCC - 14

Citizens' Utility Ratepayer Board
Information Request

Request No: CURB-2

Company Name SOUTHERN PIONEER ELECTRIC COMPANY

Docket Number 14-SPEE-507-RTS

Request Date May 20, 2014

Date Information Needed June 4, 2014

Please Provide the Following:

Mr. Epperson states that the filing contains costs of \$209,906 for advertising, donations, dues, promotional items, labor-donations, and unassigned activity, but it appears from Exhibit 9 that at least some of these costs were booked below the line and are not included in the Company's claim. Please clarify, for each category, a) the amount that is included in the Company's filing and b) the amount, if any, that was booked below the line and is not included in the Company's filing.

Response:

None of the costs incurred were booked below the line.

Categorically the "net total" included in the filing is \$157,990.28: Advertising = \$36,338.03; Donations (including Labor) = \$41,440.12; Dues = \$59,370.41; Promotional Items = \$20,821.58; and Unassigned Activity = \$20.14. The total indicated in Mr. Epperson's prefiled testimony did not take into account the credits/reductions to these expenses. The credit of \$51,837.19 reversed all expense related to the Benevolent Fund and recognized a reduction in advertising expense of \$78.75.


Submitted By: David Springe

Submitted To: Lindsay Shepard

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

VERIFICATION OF RESPONSE

I have read the foregoing Data Request and Answer(s) thereto and find the answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed: 
Name: Randall D. Magnison
Position: Executive VP-Assistant CEO
Dated: May 28, 2012

**Kansas Corporation Commission
Information Request**

Request No: 14

Company Name SOUTHERN PIONEER ELECTRIC COMPANY SPEE
Docket Number 14-SPEE-507-RTS
Request Date June 4, 2014
Date Information Needed June 12, 2014

RE: Exhibit 9 - Account Reconciliation

Please Provide the Following:

Per Exhibit 9 - List of Dues & Donations, please provide account reconciliations for the following accounts. Include a detailed account summary of charges found in the trial balance that were excluded from Exhibit 9 and the reasons for their exclusion:

<u>Account</u>	<u>Account Description</u>	<u>Ex. 9 Total</u>	<u>Trial Balance</u>	<u>Difference</u>
426.1	DONATIONS	\$ 36,951.54	\$ 34,036.12	\$ 2,915.42
907	ECON DEVELOPMNT/KEY ACCTS	\$ 2,196.00	\$ 5,793.34	\$(3,597.34)
908.2	SCHOLARSHIP EXPENSES-MISC	\$ 5,746.71	\$ 6,045.51	\$ (298.80)
910	MISC. CUSTOMER INFO EXPENSE	\$ 669.47	\$ 6,101.85	\$(5,432.38)
910.11	YOUTH TOURS	\$ 4,860.57	\$ 14,073.99	\$(9,213.42)
912	DEMO AND SELLING EXPENSE	\$ 2,295.65	\$ 7,245.91	\$(4,950.26)
930.26	LOBBYING EXPENSE	\$ 1,500.00	\$ 5,215.63	\$(3,715.63)

Submitted By Chad Unrein

Submitted To Randall D. Magnuson

Response:

Please see attached spreadsheet and explanation.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: 

Date: 06/11/2014

Southern Pioneer Electric Company
KCC DR 14 - Reconcile Filing Exh9 and specific GL account balances (Dues, donations, etc.)
6/10/2014

Exh9 - a complete detailed accounting, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year.

Southern Pioneer uses Activity Codes, in addition to GL Accounts, to further "categorize" expenses. Within any particular GL Account there may be numerous Activity Codes and an Activity Code might be spread among several GL accounts. For example, there is a GL Account - Donations (1.426.1) and there is an Activity Code - Donations (101). As you can see from the detail below, GL Account 1.426.1 - Donations includes multiple Activity Codes (i.e. advertising, donations, promotional items, labor, meals and misc.). Activity Code 101 - Donations is recorded in various GL Accounts (Donations, Scholarships, and Economic Development).

In response to the question regarding why these transactions were excluded from Exhibit 9, it was not the intention to exclude relevant transactions, but instead provide the most accurate data based on SPECo's reading of the question and understanding of how expenses are recorded (using both GL Accounts and Activity Codes). Because the items requested in the filing exhibit are "activities", the info provided for Exhibit 9 was gathered using Activity Codes in an effort to better identify the expenses requested. As noted above, Activity Codes and GL Accounts are not synonymous, so a difference between the GL Account balances as shown on the Income Statement (and Staff DR 14) and the data provided in Exhibit 9 using Activity Codes is not unreasonable. Below is the detail for GL Accounts as requested in KCC DR 14 (Amended). Items not included in Filing Exhibit 9 are so indicated.

Div Acct	Account Desc	Date	Reference	Debit	Credit	Net GL \$	Not in Exh9	Activity	Vendor	Vendor Name
1-	426.1 DONATIONS	5/15/2013	DONATION & AD SILVER SPONSORSHIP	750.00	-	750.00		100 - ADVERTISING	3106 SEWARD COUNTY 5-STATE FAIR ASSOCIATION	
1-	426.1 DONATIONS	5/20/2013	DONATION RELAY FOR LIFE T-SHIRT LOGO	250.00	-	250.00		100 - ADVERTISING	2172 AMERICAN CANCER SOCIETY-SATANTA	
1-	426.1 DONATIONS	5/22/2013	JUNEFEST PLAT LEVEL- LOGO TSHIRT	100.00	-	100.00		100 - ADVERTISING	1632 MEDICINE LODGE AREA CHAMBER OF COMMERCE	
1-	426.1 DONATIONS	6/1/2013	ADV REIMBURSEMENT AD ON MLHS BAGS	52.00	-	52.00		100 - ADVERTISING	1608 AXLINE, AMY	
1-	426.1 DONATIONS	6/27/2013	B.A.T.T BUSINESS AND TEACHERS TOGETHER	100.00	-	100.00		100 - ADVERTISING	1790 LIBERAL AREA CHAMBER OF COMMER	
1-	426.1 DONATIONS	7/15/2013	BOOSTER CLUB PROGRAM AD	100.00	-	100.00		100 - ADVERTISING	2336 MLHS INDIAN BOOSTER CLUB	
1-	426.1 DONATIONS	7/17/2013	HOLE SPONSORSHIP	100.00	-	100.00		100 - ADVERTISING	2955 SATANTA LIONS CLUB	
1-	426.1 DONATIONS	7/22/2013	ADVERTISEMENT POSTER	100.00	-	100.00		100 - ADVERTISING	1946 MEDICINE LODGE HIGH SCHOOL	
1-	426.1 DONATIONS	8/20/2013	DONATION- BANNER SPONSOR GOOFY GOLF	100.00	-	100.00		100 - ADVERTISING	3146 SEWARD COUNTY UNITED FUND	
1-	426.1 DONATIONS	9/1/2013	SCHOOL CALENDAR 2013	75.00	-	75.00		100 - ADVERTISING	387 HASKELL CO MONITOR-CHIEF	
1-	426.1 DONATIONS	9/10/2013	HEALTH FAIR 2013 SPONSORSHIP	1,500.00	-	1,500.00		100 - ADVERTISING	348 SOUTHWEST MEDICAL CENTER	
1-	426.1 DONATIONS	9/10/2013	NOL SPONSORSHIP	1,500.00	-	1,500.00		100 - ADVERTISING	3160 BAKER ARTS FOUNDATION	
1-	426.1 DONATIONS	10/7/2013	TEE BOX SPONSOR FOR GOLF COURSE	500.00	-	500.00		100 - ADVERTISING	1713 CIMARRON VALLEY GOLF COURSE	
1-	426.1 DONATIONS	11/15/2013	BALL RETURN ADVERTISEMENT	125.00	-	125.00		100 - ADVERTISING	3184 FAMILY BOWL FUN CENTER LLC	
1-	426.1 DONATIONS	1/16/2013	DONATION TO SCHOLARSHIP FUND	100.00	-	100.00		101 - DONATIONS	2169 SOUTHERN WIND SPECIAL OLYMPICS	
1-	426.1 DONATIONS	1/31/2013	SMJ04 ACCR BENEVOLENCE	4,076.34	-	4,076.34		101 - DONATIONS		
1-	426.1 DONATIONS	2/11/2013	DONATION TO AFTER PROM PROJECT	50.00	-	50.00		101 - DONATIONS	9999 SOUTH CENTRAL HIGH SCHOOL	
1-	426.1 DONATIONS	2/18/2013	DONATION-SCHOOL CARNIVAL	150.00	-	150.00		101 - DONATIONS	2234 SKYLINE HIGH SCHOOL	
1-	426.1 DONATIONS	2/25/2013	DONATION FOR AFTER PROM PARTY	50.00	-	50.00		101 - DONATIONS	1619 SATANTA JR/SR HIGH SCHOOL	
1-	426.1 DONATIONS	2/25/2013	DONATION FOR AFTER PROM PARTY	50.00	-	50.00		101 - DONATIONS	2892 USD 422 - KIOWA COUNTY	
1-	426.1 DONATIONS	3/13/2013	DONATION-RELAY FOR LIFE(RACING FOR HOPE)	150.00	-	150.00		101 - DONATIONS	2195 RELAY FOR LIFE (RACING FOR HOPE TEAM)	
1-	426.1 DONATIONS	3/18/2013	CUNNINGHAM HS PROJECT PROM DONATION	50.00	-	50.00		101 - DONATIONS	2893 USD 332-WEST KINGMAN COUNTY	
1-	426.1 DONATIONS	3/31/2013	SMJ04 ACCR BENEVOLENCE	8,879.68	-	8,879.68		101 - DONATIONS		
1-	426.1 DONATIONS	4/23/2013	SATANTA DAY 2013 BBQ DONATIONS	100.00	-	100.00		101 - DONATIONS	1671 SATANTA CHAMBER OF COMMERCE	
1-	426.1 DONATIONS	4/30/2013	SMJ04 ACCR BENEVOLENCE	4,054.00	-	4,054.00		101 - DONATIONS		
1-	426.1 DONATIONS	5/1/2013	SMJ04 APR BENE ADJ J179109-REV NOT REQ	7,154.00	-	7,154.00		101 - DONATIONS		
1-	426.1 DONATIONS	5/31/2013	SMJ04 ACCR BENEVOLENCE	4,130.24	-	4,130.24		101 - DONATIONS		
1-	426.1 DONATIONS	6/10/2013	DONATION- SUMMER RODEO PROGRAM	250.00	-	250.00		101 - DONATIONS	3100 GYP HILL YOUTH RODEO	
1-	426.1 DONATIONS	6/20/2013	CHAT N CHEW TROPHY AUCTION DONATION	150.00	-	150.00		101 - DONATIONS	2928 SEWARD COUNTY 4-H COUNCIL	
1-	426.1 DONATIONS	6/27/2013	DONATION	200.00	-	200.00		101 - DONATIONS	3114 WHIRLWIND CAREER COUNSELING CENTER FOR V	
1-	426.1 DONATIONS	6/30/2013	SMJ04 ACCR BENEVOLENCE	2,131.11	-	2,131.11		101 - DONATIONS		
1-	426.1 DONATIONS	7/19/2013	2013 AIM GRAN CHAMPIONSHIPS SHOOTING COM	100.00	-	100.00		101 - DONATIONS	9999 CONNOR KINKELAAR	
1-	426.1 DONATIONS	7/31/2013	SMJ04 ACCR BENEVOLENCE	3,804.52	-	3,804.52		101 - DONATIONS		
1-	426.1 DONATIONS	8/1/2013	BOWL FOR KIDS SAKE	500.00	-	500.00		101 - DONATIONS	2253 BIG BROTHERS-BIG SISTERS	
1-	426.1 DONATIONS	8/9/2013	2013 NEW EDUCATOR BREAKFAST 4 TICKETS	50.00	-	50.00		101 - DONATIONS	1790 LIBERAL AREA CHAMBER OF COMMER	
1-	426.1 DONATIONS	8/31/2013	SMJ04 ACCR BENEVOLENCE	6,071.00	-	6,071.00		101 - DONATIONS		

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Div Acct	Account Desc	Date	Reference	Debit	Credit	Net GL \$	Not in Exh9	Activity	Vendor	Vendor Name
1 -	426.1 DONATIONS	9/4/2013	DONATION TO SCCC AUCTION 22" TV	171.27	-	171.27		101 - DONATIONS	3095	CC WALMART
1 -	426.1 DONATIONS	9/4/2013	NEW EDUCATOR & DUCK FESTIVAL SPONSORSHIP	600.00	-	600.00		101 - DONATIONS	1790	LIBERAL AREA CHAMBER OF COMMER
1 -	426.1 DONATIONS	9/17/2013	4TH ANNLRUSS CALL MEM SHOOT	100.00	-	100.00		101 - DONATIONS	3164	RUSS CALL MEMORIAL FOUNDATION
1 -	426.1 DONATIONS	9/30/2013	SMJ04 ACCR BENEVOLENCE	2,117.80	-	2,117.80		101 - DONATIONS		
1 -	426.1 DONATIONS	10/4/2013	GIFT CARD RED CROSS SPONSOR BLOOD MOBILE	125.00	-	125.00		101 - DONATIONS	3095	CC WALMART
1 -	426.1 DONATIONS	10/10/2013	DIAMOND WRANGLERS SPONSORSHIP SILVER	500.00	-	500.00		101 - DONATIONS	3146	SEWARD COUNTY UNITED FUND
1 -	426.1 DONATIONS	10/15/2013	1.10-15 RECL MINN TAILGT CONC DONATION (Reclass to 910)	-	250.00	(250.00)	X	101 - DONATIONS		
1 -	426.1 DONATIONS	10/15/2013	REIMBURSE CONCESSION STAND TAILGATE	250.00	-	250.00		101 - DONATIONS	3175	MINNEOLA HIGH SCHOOL JR. CLASS
1 -	426.1 DONATIONS	10/22/2013	NCA ALL AMERICAN CHEERLEADER SPONSORSHIP	100.00	-	100.00		101 - DONATIONS	2853	FARROW, BRIANNA
1 -	426.1 DONATIONS	10/22/2013	SEWARD COUNTY FOSTER CHILDREN DONATION	500.00	-	500.00		101 - DONATIONS	3093	CC MISCELLANEOUS
1 -	426.1 DONATIONS	10/23/2013	1.10-15 RECL S BBR TAILGT CONC DONATION (Reclass to 910)	-	200.00	(200.00)	X	101 - DONATIONS		
1 -	426.1 DONATIONS	10/23/2013	1/2 BRONZE SPONSOR LEGISLATIVE EVENT	250.00	-	250.00		101 - DONATIONS	2644	SOUTHWEST KS CHAMBERS OF COMMERCE
1 -	426.1 DONATIONS	10/23/2013	REIMBURSE CONCESSION STAND TAILGATE	200.00	-	200.00		101 - DONATIONS	3176	SOUTH BARBER CLASS OF 2015
1 -	426.1 DONATIONS	10/23/2013	LIVE ON STAGE SPONSORSHIP 2013-2014	200.00	-	200.00		101 - DONATIONS	3177	COMMUNITY CONCERTS OF LIBERAL INC
1 -	426.1 DONATIONS	10/31/2013	SMJ04 ACCR BENEVOLENCE	7,562.94	-	7,562.94		101 - DONATIONS		
1 -	426.1 DONATIONS	11/13/2013	CHRISTMAS LITE PARADE SPONSORSHIP-FIREW	500.00	-	500.00		101 - DONATIONS	1632	MEDICINE LODGE AREA CHAMBER OF COMMERCE
1 -	426.1 DONATIONS	11/18/2013	2014 DUES INVESTMENT	500.00	-	500.00		101 - DONATIONS	1515	S.P.I.R.I.T.
1 -	426.1 DONATIONS	12/31/2013	1.12-21 EXCESS BENEVOLENT FUNDS	-	51,837.19	(51,837.19)		101 - DONATIONS		
1 -	426.1 DONATIONS	12/31/2013	SMJ04 ACCR BENEVOLENCE	1,855.56	-	1,855.56		101 - DONATIONS		
1 -	426.1 DONATIONS	1/2/2013	Cash Register	25.00	-	25.00		102 - PROMOTIONAL ITEMS		
1 -	426.1 DONATIONS	1/3/2013	MENS BASKETBALL TEAM SPONSOR	150.00	-	150.00		102 - PROMOTIONAL	1714	LIBERAL PARKS & RECREATION
1 -	426.1 DONATIONS	1/4/2013	Cash Register	25.00	-	25.00		102 - PROMOTIONAL ITEMS		
1 -	426.1 DONATIONS	1/7/2013	Cash Register	25.00	-	25.00		102 - PROMOTIONAL ITEMS		
1 -	426.1 DONATIONS	1/8/2013	DONATION-SATANTA PINK OUT	100.00	-	100.00		102 - PROMOTIONAL	9999	SHIRLEY MCDONALD
1 -	426.1 DONATIONS	1/9/2013	Cash Register	25.00	-	25.00		102 - PROMOTIONAL ITEMS		
1 -	426.1 DONATIONS	1/10/2013	GOLD SPONSOR FOR THE ANNUAL BASH	2,000.00	-	2,000.00		102 - PROMOTIONAL	1790	LIBERAL AREA CHAMBER OF COMMER
1 -	426.1 DONATIONS	1/14/2013	DONATION FOR SCHOLARSHIP FUND	100.00	-	100.00		102 - PROMOTIONAL	3034	MISS LIBERAL PAGEANT
1 -	426.1 DONATIONS	1/14/2013	Cash Register	25.00	-	25.00		102 - PROMOTIONAL ITEMS		
1 -	426.1 DONATIONS	1/24/2013	DONATION-THE HEAT-GIRLS BB TRAVEL TEAM	100.00	-	100.00		102 - PROMOTIONAL	3041	TERRAZAS, SAMANTHA
1 -	426.1 DONATIONS	2/6/2013	DONATION-AFTER PROM PARTY	50.00	-	50.00		102 - PROMOTIONAL	2234	SKYLINE HIGH SCHOOL
1 -	426.1 DONATIONS	2/6/2013	FREEDOM HERITAGE FLAG PROJECT	100.00	-	100.00		102 - PROMOTIONAL	2712	KIWANIS CLUB OF LIBERAL KANSAS
1 -	426.1 DONATIONS	2/7/2013	OK KIDS DAY EVENT 6/1/2013	100.00	-	100.00		102 - PROMOTIONAL	2210	OK KIDS KS WILDSCAPE
1 -	426.1 DONATIONS	2/18/2013	DONATION-LOGO/BANNER,4 TIX,ONSTAGE RECOG	500.00	-	500.00		102 - PROMOTIONAL	1788	LIBERAL HIGH SCHOOL BOOSTER CLUB
1 -	426.1 DONATIONS	3/6/2013	TOURNAMENT SPONSOR FOR 2013 SEASON	250.00	-	250.00		102 - PROMOTIONAL	2906	YUCCA RIDGE GOLF CLUB LLC

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1-	426.1 DONATIONS	3/18/2013	TRI-FOLD GOLF TOWELS	1,074.47	-	1,074.47		102 - PROMOTIONAL	969	JF BEAVER ADVERTISING
1-	426.1 DONATIONS	3/26/2013	SPONSORSHIP 20 STUDENTS FIREUP PROGRAM	44.00	-	44.00		102 - PROMOTIONAL	1430	CITY OF MEDICINE LODGE
1-	426.1 DONATIONS	3/28/2013	SPONSORSHIP FOR RATTLESNAKE RACING	500.00	-	500.00		102 - PROMOTIONAL	863	CALDWELL, CODY
1-	426.1 DONATIONS	4/2/2013	DONATIONS GOLF BALLS	776.37	-	776.37		102 - PROMOTIONAL	969	JF BEAVER ADVERTISING
1-	426.1 DONATIONS	4/15/2013	SPONSOR GOLF TURNAMENT	125.00	-	125.00		102 - PROMOTIONAL	2227	AMERICAN RED CROSS
1-	426.1 DONATIONS	4/15/2013	YOUTH BASEBALL/SOFTBALL SPONSOR FEE	500.00	-	500.00		102 - PROMOTIONAL	1714	LIBERAL PARKS & RECREATION
1-	426.1 DONATIONS	4/15/2013	FIREUP PROGRAM 20 CHILDREN	60.00	-	60.00		102 - PROMOTIONAL	2238	NATIONAL FIRE SAFETY COUNCIL INC
1-	426.1 DONATIONS	4/15/2013	HOLE SPONSOR SAINTS BOOSTER CLUB	100.00	-	100.00		102 - PROMOTIONAL	2730	SAINTS BOOSTER CLUB INC
1-	426.1 DONATIONS	4/26/2013	CHINO VISORS GIVEAWAYS GOLF TOURNAMENTS	1,816.81	-	1,816.81		102 - PROMOTIONAL	969	JF BEAVER ADVERTISING
1-	426.1 DONATIONS	5/14/2013	19 JERSEY, 1 SHIRT, 19 CAPS- SPONSORSHIP	356.57	-	356.57		102 - PROMOTIONAL	1726	FINCHER'S FINDINGS, INC.
1-	426.1 DONATIONS	5/15/2013	DONATION & AD SILVER SPONSORSHIP	750.00	-	750.00		102 - PROMOTIONAL	3106	SEWARD COUNTY 5-STATE FAIR ASSOCIATION
1-	426.1 DONATIONS	7/9/2013	CIMARRON RIVER RATTLEERS -10YR OLDS	100.00	-	100.00		102 - PROMOTIONAL	2870	ARCHULETA, DARIUS
1-	426.1 DONATIONS	8/15/2013	TWILL HATS W/MESH EMBROIDERED	1,009.83	-	1,009.83		102 - PROMOTIONAL	969	JF BEAVER ADVERTISING
1-	426.1 DONATIONS	9/20/2013	36 WHITE T-SHIRTS	419.90	-	419.90		102 - PROMOTIONAL	2933	SPIRIT STOP
1-	426.1 DONATIONS	9/30/2013	HEALTH FAIR SUPPLIES SW CO	47.58	-	47.58	X	15 - MISCELLANEOUS	3125	MOLSTAD, ANNA ELYSE
1-	426.1 DONATIONS	4/12/2013	AWARDS CEREMONY MEAL TICKET	13.50	-	13.50	X	17 - MEALS & ENTER	1790	LIBERAL AREA CHAMBER OF COMMER
1-	426.1 DONATIONS	7/1/2013	HUGS PRESENTATION PRATT MEAL	23.42	-	23.42	X	17 - MEALS & ENTER	3091	CC MEALS
1-	426.1 DONATIONS	8/15/2013	8 MEALS HUGS TEAM MTG	125.00	-	125.00	X	17 - MEALS & ENTER	3091	CC MEALS
1-	426.1 DONATIONS	10/10/2013	HUGS MEAL MENDY RYON & ELYSE	22.91	-	22.91	X	17 - MEALS & ENTER	3091	CC MEALS
1-	426.1 DONATIONS	1/31/2013	DONATE TO CITY OF BYERS-WO#62120048	108.24	-	108.24	X	2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	1/31/2013	DONATE TO CITY OF BYERS-WO#62120048	1,000.93	-	1,000.93	X	2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	2/28/2013	Vehicle Transaction (Labor costs reported in Exh9 using payroll reports which do not capture vehicle expenses. This is the same for all Vehicle Transactions shown in this DR.)	173.99	-	173.99	X	2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	2/28/2013	HOURS ONLY PTO SPREAD	44.22	-	44.22		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	2/28/2013	LABOR DISTRIBUTION	318.00	-	318.00		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	3/31/2013	HOURS ONLY PTO SPREAD	9.24	-	9.24		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	3/31/2013	LABOR DISTRIBUTION	443.38	-	443.38		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	4/30/2013	Vehicle Transaction	102.73	-	102.73	X	2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	4/30/2013	HOURS ONLY PTO SPREAD	3.25	-	3.25		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	4/30/2013	LABOR DISTRIBUTION	595.23	-	595.23		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	5/31/2013	Vehicle Transaction	205.82	-	205.82	X	2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	5/31/2013	HOURS ONLY PTO SPREAD	50.49	-	50.49		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	5/31/2013	LABOR DISTRIBUTION	556.57	-	556.57		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	6/30/2013	Vehicle Transaction	278.81	-	278.81	X	2 - LABOR & TRANSPORTATION		

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1-	426.1 DONATIONS	6/30/2013	LABOR DISTRIBUTION	1,077.64	-	1,077.64		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	7/31/2013	Vehicle Transaction	394.11	-	394.11	X	2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	7/31/2013	HOURS ONLY PTO SPREAD	2.68	-	2.68		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	7/31/2013	LABOR DISTRIBUTION	275.72	-	275.72		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	8/31/2013	Vehicle Transaction	2.68	-	2.68	X	2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	8/31/2013	Vehicle Transaction	329.83	-	329.83	X	2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	8/31/2013	HOURS ONLY PTO SPREAD	48.32	-	48.32		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	8/31/2013	SPEC ACCRUED HOURS ONLY	99.55	-	99.55		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	8/31/2013		2,490.24	-	2,490.24		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	8/31/2013	LABOR DISTRIBUTION	3,081.48	-	3,081.48		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	9/30/2013	SPEC ACCRUED HOURS ONLY	539.32	-	539.32		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	9/30/2013		4,664.06	-	4,664.06		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	9/30/2013	LABOR DISTRIBUTION	145.88	-	145.88		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	10/31/2013	Vehicle Transaction	27.02	-	27.02	X	2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	10/31/2013	SPEC ACCRUED HOURS ONLY	2.52	-	2.52		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	10/31/2013		369.12	-	369.12		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	10/31/2013	1.10-11 CORR PAYROLL CODING (New employee didn't realize she needed to change the coding on her timesheet. Made the correction as a JE- dr. 1.908, cr 1.426.1. Labor reports, which do not reflect JE, was used to gather labor costs for Exh9.)	-	6,400.00	(6,400.00)	X	2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	12/31/2013	1.12-27 PENSION/OCI ADJ-2013	-	371.59	(371.59)		2 - LABOR & TRANSPORTATION		
1-	426.1 DONATIONS	2/19/2013	T-SHIRTS SPECO BB TEAM	103.01	-	103.01	X	9 - EMPLOYEE ACTIV	1684	FIRST BANKCARD
1-	426.1 DONATIONS	2/19/2013	PANCAKE DAY BUTTONS	75.00	-	75.00	X	9 - EMPLOYEE ACTIV	1684	FIRST BANKCARD
1-	426.1 DONATIONS	6/24/2013	HOLE SPONSOR FOR GOLF TOURNAMENT	100.00	-	100.00	X	9 - EMPLOYEE ACTIV	3112	VETERANS OF FOREIGN WARS OF THE UNITED S
1-	426.1 DONATIONS	7/18/2013	ANNUAL GOLF TOURNAMENT TEAM	120.00	-	120.00	X	9 - EMPLOYEE ACTIV	1771	BUFFALO DUNES GOLF COURSE
1-	426.1 DONATIONS	8/5/2013	GOLF ENTRY CHAD,BRIAN,KELLY,JOE	240.00	-	240.00	X	9 - EMPLOYEE ACTIV	1498	ROLLING HILLS ELECTRIC COOP
1-	426.1 DONATIONS	8/28/2013	1 TEAM - GOLF TOURNAMENT	440.00	-	440.00	X	9 - EMPLOYEE ACTIV	2800	GOLF FOR SCHOLARSHIPS
1.426.1 Donations Totals						\$ 34,036.12	\$ (2,915.42)			
1-	907 KEY ACCOUNT	12/13/2013	IN HONOR OF LIBERAL CITY/COUNTY LEADERS	350.00	-	350.00		101 - DONATIONS	2917	THE STEPPING STONE SHELTER
1-	907 KEY ACCOUNT	12/13/2013	IN HONOR OF LIBERAL CITY/COUNTY LEADERS	300.00	-	300.00		101 - DONATIONS	3101	CROSSROADS CENTER INC

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1-	907 KEY ACCOUNT	12/13/2013	IN HONOR OF LIBERAL CITY/COUNTY LEADERS	500.00	-	500.00		101 - DONATIONS	3194	SOUTHWEST MIRACLES, INC
1-	907 KEY ACCOUNT	4/16/2013	LOGO TEES FOR KEY ACCT GOLF	269.64	-	269.64		102 - PROMOTIONAL	969	JF BEAVER ADVERTISING
1-	907 KEY ACCOUNT	4/2/2013	KEY ACCT GOLF BALLS	776.36	-	776.36		102 - PROMOTIONAL	969	JF BEAVER ADVERTISING
1-	907 KEY ACCOUNT	10/18/2013	CITY/COUNTY LUNCHEON INVITES	64.80	-	64.80	X	104 - PRINTING-SPEC	3093	CC MISCELLANEOUS
1-	907 KEY ACCOUNT	1/16/2013	MISC CREDIT ON KEY ACCT GIFTS	-	94.95	(94.95)	X	15 - MISCELLANEOUS	1684	FIRST BANKCARD
1-	907 KEY ACCOUNT	11/26/2013	LEGACY TRAVEL WALLET KEY ACCT	1,462.71	-	1,462.71	X	15 - MISCELLANEOUS	969	JF BEAVER ADVERTISING
1-	907 KEY ACCOUNT	11/14/2013	CORPORATE ACCOUNTS BASKETS	1,382.46	-	1,382.46	X	15 - MISCELLANEOUS	3093	CC MISCELLANEOUS
1-	907 KEY ACCOUNT	12/4/2013	MEAL CITY COUNTY LUNCHEON	782.32	-	782.32	X	17 - MEALS & ENTER	3091	CC MEALS

1.907 Key Account Totals \$ 5,793.34 \$ 3,597.34

1-	908.2 SCHOLARSHIP EX	3/1/2013	SCHOLARSHIP ADVERTISING	135.00	-	135.00		100 - ADVERTISING	1659	THE KIOWA NEWS
1-	908.2 SCHOLARSHIP EX	3/28/2013	SCHOLARSHIP PROGRAM ADV	96.00	-	96.00		100 - ADVERTISING	1456	NOLAND PRINTING / THE GYP HILL PREMIERE
1-	908.2 SCHOLARSHIP EX	3/28/2013	SCHOLARSHIP ADV	38.50	-	38.50		100 - ADVERTISING	1689	PROTECTION PRESS, INC.
1-	908.2 SCHOLARSHIP EX	3/31/2013	SCHOLARSHIP ADV	318.00	-	318.00		100 - ADVERTISING	1464	PRATT TRIBUNE
1-	908.2 SCHOLARSHIP EX	3/31/2013	SCHOLARSHIP PROGRAM ADV	552.00	-	552.00		100 - ADVERTISING	1988	LEADER & TIMES
1-	908.2 SCHOLARSHIP EX	3/31/2013	SCHOLARSHIP ADV	960.00	-	960.00		100 - ADVERTISING	1988	LEADER & TIMES
1-	908.2 SCHOLARSHIP EX	3/31/2013	SCHOLARSHIP ADVERTISING	96.00	-	96.00		100 - ADVERTISING	387	HASKELL CO MONITOR-CHIEF
1-	908.2 SCHOLARSHIP EX	4/1/2013	SCHOLARSHIP ADV	38.50	-	38.50		100 - ADVERTISING	1689	PROTECTION PRESS, INC.
1-	908.2 SCHOLARSHIP EX	4/13/2013	SCHOLARSHIP ADV	202.50	-	202.50		100 - ADVERTISING	1636	CUNNINGHAM COURIER
1-	908.2 SCHOLARSHIP EX	8/1/2013	SCHOLARSHIP PROGRAM ADV	189.00	-	189.00		100 - ADVERTISING	1673	THE WESTERN STAR INC
1-	908.2 SCHOLARSHIP EX	3/31/2013	HOURS ONLY PTO SPREAD	35.33	-	35.33		2 - LABOR & TRANSPORTATION		
1-	908.2 SCHOLARSHIP EX	3/31/2013	LABOR DISTRIBUTION	794.86	-	794.86		2 - LABOR & TRANSPORTATION		
1-	908.2 SCHOLARSHIP EX	4/30/2013	HOURS ONLY PTO SPREAD	28.98	-	28.98		2 - LABOR & TRANSPORTATION		
1-	908.2 SCHOLARSHIP EX	4/30/2013	LABOR DISTRIBUTION	805.88	-	805.88		2 - LABOR & TRANSPORTATION		
1-	908.2 SCHOLARSHIP EX	6/30/2013	LABOR DISTRIBUTION	13.21	-	13.21		2 - LABOR & TRANSPORTATION		
1-	908.2 SCHOLARSHIP EX	12/31/2013	1.12-27 PENSION/OCI ADJ-2013	-	56.09	(56.09)		2 - LABOR & TRANSPORTATION		
1-	908.2 SCHOLARSHIP EX	12/31/2013	Vehicle Transaction	298.80	-	298.80	X	2 - LABOR & TRANSPORTATION		
1-	908.2 SCHOLARSHIP EX	12/31/2013	SPEC ACCRUED HOURS ONLY	22.58	-	22.58		2 - LABOR & TRANSPORTATION		
1-	908.2 SCHOLARSHIP EX	12/31/2013	SPECO PENSION LIABILITY AMORT	74.24	-	74.24		2 - LABOR & TRANSPORTATION		
1-	908.2 SCHOLARSHIP EX	12/31/2013		1,119.82	-	1,119.82		2 - LABOR & TRANSPORTATION		
1-	908.2 SCHOLARSHIP EX	12/31/2013	LABOR DISTRIBUTION	282.40	-	282.40		2 - LABOR & TRANSPORTATION		

1.908.2 Scholarship Exp Totals \$ 6,045.51 \$ 298.80

Southern Pioneer Electric Company
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Div Acct	Account Desc	Date	Reference	Debit	Credit	Net GL \$	Not in Exh9	Activity	Vendor	Vendor Name
1-	910 MISC. CUSTOMEI	10/30/2013	TAILGATING - 101413	40.00	-	40.00		100 - ADVERTISING	1456 NOLAND PRINTING / THE GYP HILL PREMIERE	
1-	910 MISC. CUSTOMEI	10/15/2013	1.10-15 RECL MINN TAILGT CONC DONATION (Reclass from 426.1)	250.00	-	250.00	X	101 - DONATIONS		
1-	910 MISC. CUSTOMEI	10/23/2013	1.10-15 RECL S BBR TAILGT CONC DONATION (Reclass from 426.1)	200.00	-	200.00	X	101 - DONATIONS		
1-	910 MISC. CUSTOMEI	9/3/2013	COLOR CHANGING CUPS TAILGATE PARTY	629.47	-	629.47		102 - PROMOTIONAL	969 JF BEAVER ADVERTISING	
1-	910 MISC. CUSTOMEI	10/10/2013	TAILGATE FOOD	203.84	-	203.84	X	15 - MISCELLANEOUS	3096 CC DILLONS	
1-	910 MISC. CUSTOMEI	10/10/2013	FOOD FOR TAILGATE	198.03	-	198.03	X	15 - MISCELLANEOUS	3093 CC MISCELLANEOUS	
1-	910 MISC. CUSTOMEI	10/10/2013	SNACKS TAILGATE	246.15	-	246.15	X	15 - MISCELLANEOUS	3095 CC WALMART	
1-	910 MISC. CUSTOMEI	10/11/2013	MEAT FOR TAILGATING	403.65	-	403.65	X	15 - MISCELLANEOUS	1386 KIRBY MEAT CO	
1-	910 MISC. CUSTOMEI	10/11/2013	HOTDOGS FOR TAILGATE	403.65	-	403.65	X	15 - MISCELLANEOUS	3093 CC MISCELLANEOUS	
1-	910 MISC. CUSTOMEI	10/14/2013	SLOW COOKER LINERS FOR TAILGATE	16.09	-	16.09	X	15 - MISCELLANEOUS	3125 MOLSTAD, ANNA ELYSE	
1-	910 MISC. CUSTOMEI	10/16/2013	HOT DOGS FOR TAILGATING	159.94	-	159.94	X	15 - MISCELLANEOUS	1386 KIRBY MEAT CO	
1-	910 MISC. CUSTOMEI	10/18/2013	UTILITY LIGHTER	3.53	-	3.53	X	15 - MISCELLANEOUS	3093 CC MISCELLANEOUS	
1-	910 MISC. CUSTOMEI	10/18/2013	LATEX GLOVES TAILGATE	1.08	-	1.08	X	15 - MISCELLANEOUS	3093 CC MISCELLANEOUS	
1-	910 MISC. CUSTOMEI	10/18/2013	CANDY HALLOWEEN PARADE	41.50	-	41.50	X	15 - MISCELLANEOUS	3093 CC MISCELLANEOUS	
1-	910 MISC. CUSTOMEI	10/23/2013	RETURN OF EXTRA FROM TAILGATING	-	45.66	(45.66)	X	15 - MISCELLANEOUS	3095 CC WALMART	
1-	910 MISC. CUSTOMEI	10/23/2013	RETURN OF TAILGATE EXTRAS	-	58.09	(58.09)	X	15 - MISCELLANEOUS	3096 CC DILLONS	
1-	910 MISC. CUSTOMEI	10/30/2013	RETURN FROM TAILGATING	-	12.99	(12.99)	X	15 - MISCELLANEOUS	3096 CC DILLONS	
1-	910 MISC. CUSTOMEI	11/20/2013	CHAMBER COFFEE	30.49	-	30.49	X	15 - MISCELLANEOUS	3093 CC MISCELLANEOUS	
1-	910 MISC. CUSTOMEI	12/2/2013	Cash Register	-	12.99	(12.99)	X	15 - MISCELLANEOUS		
1-	910 MISC. CUSTOMEI	2/28/2013	LABOR DISTRIBUTION	614.76	-	614.76	X	2 - LABOR & TRANSPORTATION		
1-	910 MISC. CUSTOMEI	6/30/2013	LABOR DISTRIBUTION	720.73	-	720.73	X	2 - LABOR & TRANSPORTATION		
1-	910 MISC. CUSTOMEI	8/31/2013	HOURS ONLY PTO SPREAD	19.14	-	19.14	X	2 - LABOR & TRANSPORTATION		
1-	910 MISC. CUSTOMEI	8/31/2013	LABOR DISTRIBUTION	209.50	-	209.50	X	2 - LABOR & TRANSPORTATION		
1-	910 MISC. CUSTOMEI	10/31/2013	Vehicle Transaction	327.28	-	327.28	X	2 - LABOR & TRANSPORTATION		
1-	910 MISC. CUSTOMEI	10/31/2013	SPECO PENSION LIABILITY AMORT	31.45	-	31.45	X	2 - LABOR & TRANSPORTATION		
1-	910 MISC. CUSTOMEI	10/31/2013		469.67	-	469.67	X	2 - LABOR & TRANSPORTATION		
1-	910 MISC. CUSTOMEI	10/31/2013	LABOR DISTRIBUTION	590.43	-	590.43	X	2 - LABOR & TRANSPORTATION		
1-	910 MISC. CUSTOMEI	12/31/2013	1.12-27 PENSION/OCI ADJ-2013	-	18.22	(18.22)	X	2 - LABOR & TRANSPORTATION		
1-	910 MISC. CUSTOMEI	1/31/2013	SMJ40 PROP TAX ACCRUAL	13.46	-	13.46	X	30 - PROPERTY TAXES		
1-	910 MISC. CUSTOMEI	2/28/2013	SMJ40 PROP TAX ACCRUAL	13.46	-	13.46	X	30 - PROPERTY TAXES		
1-	910 MISC. CUSTOMEI	3/31/2013	SMJ40 PROP TAX ACCRUAL	13.46	-	13.46	X	30 - PROPERTY TAXES		

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Div Acct	Account Desc	Date	Reference	Debit	Credit	Net GL \$	Not in Exh9	Activity	Vendor	Vendor Name
1-	910 MISC. CUSTOMEI	4/30/2013	SMJ40 PROP TAX ACCRUAL	13.46	-	13.46	X	30 - PROPERTY TAXES		
1-	910 MISC. CUSTOMEI	5/31/2013	SMJ40 PROP TAX ACCRUAL	13.46	-	13.46	X	30 - PROPERTY TAXES		
1-	910 MISC. CUSTOMEI	6/30/2013	SMJ40 PROP TAX ACCRUAL	13.46	-	13.46	X	30 - PROPERTY TAXES		
1-	910 MISC. CUSTOMEI	7/31/2013	SMJ40 PROP TAX ACCRUAL	13.46	-	13.46	X	30 - PROPERTY TAXES		
1-	910 MISC. CUSTOMEI	8/31/2013	SMJ40 PROP TAX ACCRUAL	13.46	-	13.46	X	30 - PROPERTY TAXES		
1-	910 MISC. CUSTOMEI	9/30/2013	SMJ40 PROP TAX ACCRUAL	13.46	-	13.46	X	30 - PROPERTY TAXES		
1-	910 MISC. CUSTOMEI	10/31/2013	SMJ40 PROP TAX ACCRUAL	13.46	-	13.46	X	30 - PROPERTY TAXES		
1-	910 MISC. CUSTOMEI	11/30/2013	SMJ40 PROP TAX ACCRUAL	3.12	-	3.12	X	30 - PROPERTY TAXES		
1-	910 MISC. CUSTOMEI	12/31/2013	SMJ40 PROP TAX ACCRUAL	3.12	-	3.12	X	30 - PROPERTY TAXES		
1-	910 MISC. CUSTOMEI	1/9/2013	SPEC CELL PHONE BILLS	54.58	-	54.58	X	6 - PHONE & INTERN	2374	VERIZON WIRELESS
1-	910 MISC. CUSTOMEI	2/9/2013	ENERGY SERVICES CELL PHONE	54.58	-	54.58	X	6 - PHONE & INTERN	2374	VERIZON WIRELESS
1-	910 MISC. CUSTOMEI	3/21/2013	CELL PHONE COVER	38.58	-	38.58	X	6 - PHONE & INTERN	1684	FIRST BANKCARD
1-	910 MISC. CUSTOMEI	1/31/2013	SMJ42 AMRT PPD PRGMG EXP	12.57	-	12.57	X	7 - SOFTWARE		
1-	910 MISC. CUSTOMEI	2/28/2013	SMJ42 AMRT PPD PRGMG EXP	12.57	-	12.57	X	7 - SOFTWARE		
1-	910 MISC. CUSTOMEI	3/31/2013	SMJ42 AMRT PPD PRGMG EXP	12.57	-	12.57	X	7 - SOFTWARE		
1-	910 MISC. CUSTOMEI	4/30/2013	SMJ42 AMRT PPD PRGMG EXP	12.57	-	12.57	X	7 - SOFTWARE		
1-	910 MISC. CUSTOMEI	5/31/2013	SMJ42 AMRT PPD PRGMG EXP	12.57	-	12.57	X	7 - SOFTWARE		
1-	910 MISC. CUSTOMEI	6/30/2013	SMJ42 AMRT PPD PRGMG EXP	12.57	-	12.57	X	7 - SOFTWARE		
1-	910 MISC. CUSTOMEI	7/31/2013	SMJ42 AMRT PPD PRGMG EXP	12.57	-	12.57	X	7 - SOFTWARE		
1-	910 MISC. CUSTOMEI	8/31/2013	SMJ42 AMRT PPD PRGMG EXP	12.57	-	12.57	X	7 - SOFTWARE		
1-	910 MISC. CUSTOMEI	9/30/2013	SMJ42 AMRT PPD PRGMG EXP	12.57	-	12.57	X	7 - SOFTWARE		
1-	910 MISC. CUSTOMEI	10/31/2013	SMJ42 AMRT PPD PRGMG EXP	12.57	-	12.57	X	7 - SOFTWARE		
1-	910 MISC. CUSTOMEI	11/30/2013	SMJ42 AMRT PPD PRGMG EXP	12.57	-	12.57	X	7 - SOFTWARE		
1-	910 MISC. CUSTOMEI	12/31/2013	SMJ42 AMRT PPD PRGMG EXP	12.57	-	12.57	X	7 - SOFTWARE		
1.910. Misc Customer Exp Totals						\$ 6,101.85	\$ 5,432.38			

1-	910.11 YOUTH TOURS	2/13/2013	SPECO YOUTH TOUR ADVERTISEMENT	160.00	-	160.00		100 - ADVERTISING	1464	PRATT TRIBUNE
1-	910.11 YOUTH TOURS	2/14/2013	SPEC YOUTH TOUR ADVERTISEMENT	112.50	-	112.50		100 - ADVERTISING	1666	KINGMAN LEADER-COURIER
1-	910.11 YOUTH TOURS	2/28/2013	SPEC YOUTH TOUR	225.00	-	225.00		100 - ADVERTISING	1636	CUNNINGHAM COURIER
1-	910.11 YOUTH TOURS	2/28/2013	YOUTH TOUR ADVERTISEMENT	150.00	-	150.00		100 - ADVERTISING	1659	THE KIOWA NEWS
1-	910.11 YOUTH TOURS	2/28/2013	YOUTH TOUR ADVERTISEMENT	150.00	-	150.00		100 - ADVERTISING	1967	MEADE COUNTY NEWS
1-	910.11 YOUTH TOURS	2/28/2013	YOUTH TOUR ADV	720.00	-	720.00		100 - ADVERTISING	1988	LEADER & TIMES
1-	910.11 YOUTH TOURS	2/28/2013	YOUTH TOUR ADVERTISEMENT	130.00	-	130.00		100 - ADVERTISING	2793	CLARK COUNTY GAZETTE

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Div Acct	Account Desc	Date	Reference	Debit	Credit	Net GL \$	Not in Exh9	Activity	Vendor	Vendor Name
1-	910.11 YOUTH TOURS	2/28/2013	SPEC YOUTH TOUR ADVERTISEMENT	160.00	-	160.00		100 - ADVERTISING	387	HASKELL CO MONITOR-CHIEF
1-	910.11 YOUTH TOURS	2/1/2013	2-20" FREE TRIP ADVERTISEMENTS	140.00	-	140.00		100 - ADVERTISING	1689	PROTECTION PRESS, INC.
1-	910.11 YOUTH TOURS	3/28/2013	YOUTH TOUR ADV	114.00	-	114.00		100 - ADVERTISING	1456	NOLAND PRINTING / THE GYP HILL PREMIERE
1-	910.11 YOUTH TOURS	8/1/2013	YOUTH TOUR ADV	36.75	-	36.75		100 - ADVERTISING	1673	THE WESTERN STAR INC
1-	910.11 YOUTH TOURS	12/31/2013	YOUTH TOUR	75.00	-	75.00		100 - ADVERTISING	1967	MEADE COUNTY NEWS
1-	910.11 YOUTH TOURS	3/18/2013	SPECO YOUTH TOUR SNACKS	34.34	-	34.34	X	15 - MISCELLANEOU!	1684	FIRST BANKCARD
1-	910.11 YOUTH TOURS	5/1/2013	YOUTH TOUR-DC & YOUTH TOUR -CO	3,000.00	-	3,000.00	X	15 - MISCELLANEOU!	166	KANSAS ELECTRIC COOPERATIVES, INC.
1-	910.11 YOUTH TOURS	6/13/2013	YOUTH TOUR	5.95	-	5.95	X	15 - MISCELLANEOU!	3093	CC MISCELLANEOUS
1-	910.11 YOUTH TOURS	6/13/2013	YOUTH TOUR TRAVEL SNACKS	11.95	-	11.95	X	15 - MISCELLANEOU!	3093	CC MISCELLANEOUS
1-	910.11 YOUTH TOURS	6/18/2013	YOUTH TOUR FINAL INSTALLMENT	3,500.00	-	3,500.00	X	15 - MISCELLANEOU!	166	KANSAS ELECTRIC COOPERATIVES, INC.
1-	910.11 YOUTH TOURS	7/1/2013	SNACKS-YOUTH TOUR	6.88	-	6.88	X	15 - MISCELLANEOU!	3093	CC MISCELLANEOUS
1-	910.11 YOUTH TOURS	7/13/2013	SNACKS-YOUTH TOUR	8.42	-	8.42	X	15 - MISCELLANEOU!	3093	CC MISCELLANEOUS
1-	910.11 YOUTH TOURS	7/13/2013	SNACKS-YOUTH TOUR	7.20	-	7.20	X	15 - MISCELLANEOU!	3093	CC MISCELLANEOUS
1-	910.11 YOUTH TOURS	7/13/2013	SNACKS-YOUTH TOUR	5.23	-	5.23	X	15 - MISCELLANEOU!	3093	CC MISCELLANEOUS
1-	910.11 YOUTH TOURS	7/19/2013	SNACKS-YOUTH TOUR	4.77	-	4.77	X	15 - MISCELLANEOU!	3093	CC MISCELLANEOUS
1-	910.11 YOUTH TOURS	7/19/2013	FINAL INVOICE YOUTH TOUR COLORADO	1,000.00	-	1,000.00	X	15 - MISCELLANEOU!	166	KANSAS ELECTRIC COOPERATIVES, INC.
1-	910.11 YOUTH TOURS	3/18/2013	SPECO YOUTH TOUR MEALS	68.10	-	68.10	X	17 - MEALS & ENTER	1684	FIRST BANKCARD
1-	910.11 YOUTH TOURS	6/13/2013	YOUTH TOUR MEAL	30.92	-	30.92	X	17 - MEALS & ENTER	3091	CC MEALS
1-	910.11 YOUTH TOURS	7/1/2013	MEALS-YOUTH TOUR	57.85	-	57.85	X	17 - MEALS & ENTER	3091	CC MEALS
1-	910.11 YOUTH TOURS	7/1/2013	MEALS-YOUTH TOUR	84.59	-	84.59	X	17 - MEALS & ENTER	3091	CC MEALS
1-	910.11 YOUTH TOURS	7/13/2013	MEAL-YOUTH TOUR COLORADO	7.29	-	7.29	X	17 - MEALS & ENTER	3091	CC MEALS
1-	910.11 YOUTH TOURS	7/13/2013	MEALS-YOUTH TOUR	36.33	-	36.33	X	17 - MEALS & ENTER	3091	CC MEALS
1-	910.11 YOUTH TOURS	7/19/2013	MEALS-YOUTH TOUR COLORADO	41.93	-	41.93	X	17 - MEALS & ENTER	3091	CC MEALS
1-	910.11 YOUTH TOURS	1/31/2013	Vehicle Transaction	548.89	-	548.89	X	2 - LABOR & TRANSPORTATION		
1-	910.11 YOUTH TOURS	2/28/2013	HOURS ONLY PTO SPREAD	10.43	-	10.43		2 - LABOR & TRANSPORTATION		
1-	910.11 YOUTH TOURS	2/28/2013	LABOR DISTRIBUTION	938.35	-	938.35		2 - LABOR & TRANSPORTATION		
1-	910.11 YOUTH TOURS	3/31/2013	LABOR DISTRIBUTION	306.10	-	306.10		2 - LABOR & TRANSPORTATION		
1-	910.11 YOUTH TOURS	5/31/2013	LABOR DISTRIBUTION	209.61	-	209.61		2 - LABOR & TRANSPORTATION		
1-	910.11 YOUTH TOURS	6/30/2013	LABOR DISTRIBUTION	1,053.38	-	1,053.38		2 - LABOR & TRANSPORTATION		
1-	910.11 YOUTH TOURS	7/31/2013	Vehicle Transaction	471.85	-	471.85	X	2 - LABOR & TRANSPORTATION		
1-	910.11 YOUTH TOURS	12/31/2013	Vehicle Transaction	142.95	-	142.95	X	2 - LABOR & TRANSPORTATION		
1-	910.11 YOUTH TOURS	12/31/2013	LABOR DISTRIBUTION	169.45	-	169.45		2 - LABOR & TRANSPORTATION		
1-	910.11 YOUTH TOURS	7/1/2013	LODGING-YOUTH TOUR BOYS RM-TOPEKA	68.99	-	68.99	X	3 - TRAVEL & TRAINI	3092	CC TRAVEL/TRAINING
1-	910.11 YOUTH TOURS	7/1/2013	LODGING-YOUTH TOUR-GIRLS RM-TOPEKA	68.99	-	68.99	X	3 - TRAVEL & TRAINI	3092	CC TRAVEL/TRAINING
1.910.11 Youth Tours Totals						\$ 14,073.99	\$ 9,213.42			

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1 -	912 DEMO AND SELL	7/17/2013	FAIR ADV	25.00	-	25.00		100 - ADVERTISING	387	HASKELL CO MONITOR-CHIEF
1 -	912 DEMO AND SELL	7/23/2013	CLARK COUNTY FAIR SCHEDULE SPONSOR	130.00	-	130.00		100 - ADVERTISING	2793	CLARK COUNTY GAZETTE
1 -	912 DEMO AND SELL	10/3/2013	HEALTH FAIR	90.00	-	90.00		101 - DONATIONS	3049	XTREME FITNESS LLC
1 -	912 DEMO AND SELL	5/19/2013	CANDY- CINCO DE MAYO PARADE	264.29	-	264.29		102 - PROMOTIONAL	1684	FIRST BANKCARD
1 -	912 DEMO AND SELL	5/19/2013	SATANTA DAYS PARADE CANDY	139.51	-	139.51		102 - PROMOTIONAL	1684	FIRST BANKCARD
1 -	912 DEMO AND SELL	5/9/2013	2- PALLETS LABELED WATER	1,646.85	-	1,646.85		102 - PROMOTIONAL	78	Z BOTTLING CORP INC
1 -	912 DEMO AND SELL	6/6/2013	BEE JAY TAILGATE FOOD	-	705.80	(705.80)	X	15 - MISCELLANEOUS	3093	CC MISCELLANEOUS
1 -	912 DEMO AND SELL	6/7/2013	BEE JAY TAILGATE SUPPLIES	33.16	-	33.16	X	15 - MISCELLANEOUS	3093	CC MISCELLANEOUS
1 -	912 DEMO AND SELL	6/8/2013	FOOD BEE JAY TAILGATE	1,691.96	-	1,691.96	X	15 - MISCELLANEOUS	3095	CC WALMART
1 -	912 DEMO AND SELL	7/1/2013	CANDY FOR PARADES: 2/3-PEC 1/3-SPEC	330.94	-	330.94	X	15 - MISCELLANEOUS	3093	CC MISCELLANEOUS
1 -	912 DEMO AND SELL	10/4/2013	GIFT CARD FOR HEALTH FAIR	75.00	-	75.00	X	15 - MISCELLANEOUS	3093	CC MISCELLANEOUS
1 -	912 DEMO AND SELL	10/4/2013	BIRD FOR SAFETY DEMO	1.08	-	1.08	X	15 - MISCELLANEOUS	3093	CC MISCELLANEOUS
1 -	912 DEMO AND SELL	10/5/2013	BREAKFAST HEALTH FAIR	7.60	-	7.60	X	17 - MEALS & ENTER	3091	CC MEALS
1 -	912 DEMO AND SELL	5/31/2013	Vehicle Transaction	88.78	-	88.78	X	2 - LABOR & TRANSPORTATION		
1 -	912 DEMO AND SELL	5/31/2013	SPEC ACCRUED HOURS ONLY	16.55	-	16.55	X	2 - LABOR & TRANSPORTATION		
1 -	912 DEMO AND SELL	5/31/2013	SPECO PENSION LIABILITY AMORT	28.42	-	28.42	X	2 - LABOR & TRANSPORTATION		
1 -	912 DEMO AND SELL	5/31/2013		899.63	-	899.63	X	2 - LABOR & TRANSPORTATION		
1 -	912 DEMO AND SELL	7/31/2013	Vehicle Transaction	369.55	-	369.55	X	2 - LABOR & TRANSPORTATION		
1 -	912 DEMO AND SELL	7/31/2013	SPEC ACCRUED HOURS ONLY	9.95	-	9.95	X	2 - LABOR & TRANSPORTATION		
1 -	912 DEMO AND SELL	7/31/2013	SPECO PENSION LIABILITY AMORT	8.75	-	8.75	X	2 - LABOR & TRANSPORTATION		
1 -	912 DEMO AND SELL	7/31/2013		386.96	-	386.96	X	2 - LABOR & TRANSPORTATION		
1 -	912 DEMO AND SELL	10/31/2013	Vehicle Transaction	115.19	-	115.19	X	2 - LABOR & TRANSPORTATION		
1 -	912 DEMO AND SELL	10/31/2013	SPEC ACCRUED HOURS ONLY	35.76	-	35.76	X	2 - LABOR & TRANSPORTATION		
1 -	912 DEMO AND SELL	10/31/2013	SPECO PENSION LIABILITY AMORT	36.22	-	36.22	X	2 - LABOR & TRANSPORTATION		
1 -	912 DEMO AND SELL	10/31/2013		1,057.89	-	1,057.89	X	2 - LABOR & TRANSPORTATION		
1 -	912 DEMO AND SELL	12/31/2013	1.12-27 PENSION/OCI ADJ-2013	-	78.59	(78.59)	X	2 - LABOR & TRANSPORTATION		
1 -	912 DEMO AND SELL	6/3/2013	SPEC TSHIRTS- BEEJAYS BUYOUT GAME	541.26	-	541.26	X	211 - UNIFORMS	3093	CC MISCELLANEOUS
1.912. Demo and Selling Totals						\$ 7,245.91	\$ 4,950.26			

1 - 930.26 LOBBYING EXPEN 10/16/2013 LEGISLATIVE DINNER DEPOSIT 200.00 - 200.00 X 17 - MEALS & ENTER 3093 CC MISCELLANEOUS

Southern Pioneer Electric Company
KCC DR 14 - Reconcile Filing Exh9 and specific GL account balances (Dues, donations, etc.)
6/10/2014

Exh9 - a complete detailed accounting, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year.

Southern Pioneer uses Activity Codes, in addition to GL Accounts, to further "categorize" expenses. Within any particular GL Account there may be numerous Activity Codes and an Activity Code might be spread among several GL accounts. For example, there is a GL Account - Donations (1.426.1) and there is an Activity Code - Donations (101). As you can see from the detail below, GL Account 1.426.1 - Donations includes multiple Activity Codes (i.e. advertising, donations, promotional items, labor, meals and misc.). Activity Code 101 - Donations is recorded in various GL Accounts (Donations, Scholarships, and Economic Development).

In response to the question regarding why these transactions were excluded from Exhibit 9, it was not the intention to exclude relevant transactions, but instead provide the most accurate data based on SPEC's reading of the question and understanding of how expenses are recorded (using both GL Accounts and Activity Codes). Because the items requested in the filing exhibit are "activities", the info provided for Exhibit 9 was gathered using Activity Codes in an effort to better identify the expenses requested. As noted above, Activity Codes and GL Accounts are not synonymous, so a difference between the GL Account balances as shown on the Income Statement (and Staff DR 14) and the data provided in Exhibit 9 using Activity Codes is not unreasonable. Below is the detail for GL Accounts as requested in KCC DR 14 (Amended). Items not included in Filing Exhibit 9 are so indicated.

Div Acct	Account Desc	Date	Reference	Debit	Credit	Net GL \$	Not in Exh9	Activity	Vendor	Vendor Name
1 - 930.26	LOBBYING EXPEN	11/11/2013	SPEC LEGISLATIVE MEAL STEVE ELYSE ANITA	45.00	-	45.00	X	17 - MEALS & ENTER	3091	CC MEALS
1 - 930.26	LOBBYING EXPEN	10/31/2013	Vehicle Transaction	81.93	-	81.93	X	2 - LABOR & TRANSPORTATION		
1 - 930.26	LOBBYING EXPEN	10/31/2013	Vehicle Transaction	45.79	-	45.79	X	2 - LABOR & TRANSPORTATION		
1 - 930.26	LOBBYING EXPEN	10/31/2013	HOURS ONLY PTO SPREAD	2.28	-	2.28	X	2 - LABOR & TRANSPORTATION		
1 - 930.26	LOBBYING EXPEN	10/31/2013	SPECO PENSION LIABILITY AMORT	20.02	-	20.02	X	2 - LABOR & TRANSPORTATION		
1 - 930.26	LOBBYING EXPEN	10/31/2013		298.88	-	298.88	X	2 - LABOR & TRANSPORTATION		
1 - 930.26	LOBBYING EXPEN	10/31/2013	LABOR DISTRIBUTION	2,791.47	-	2,791.47	X	2 - LABOR & TRANSPORTATION		
1 - 930.26	LOBBYING EXPEN	11/30/2013	LABOR DISTRIBUTION	241.86	-	241.86	X	2 - LABOR & TRANSPORTATION		
1 - 930.26	LOBBYING EXPEN	12/31/2013	1.12-27 PENSION/OCI ADJ-2013	-	11.60	(11.60)	X	2 - LABOR & TRANSPORTATION		
1 - 930.26	LOBBYING EXPEN	10/14/2013	2013 SPEC LOBBYING TEG FEE- RANDY	375.00	-	375.00		8 - DUES	3093	CC MISCELLANEOUS
1 - 930.26	LOBBYING EXPEN	10/14/2013	2014 SPEC LOBBYING TEG FEE- RANDY	375.00	-	375.00		8 - DUES	3093	CC MISCELLANEOUS
1 - 930.26	LOBBYING EXPEN	10/14/2013	2013 LOBBYIST REGISTRATION-STEVE E	375.00	-	375.00		8 - DUES	3093	CC MISCELLANEOUS
1 - 930.26	LOBBYING EXPEN	10/14/2013	2014 LOBBYIST REGISTRATION-STEVE E	375.00	-	375.00		8 - DUES	3093	CC MISCELLANEOUS
1.930.2 Misc Totals						\$ 5,215.63	\$ 3,715.63			

CERTIFICATE OF SERVICE

14-SPEE-507-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 1st day of July, 2014, to the following:

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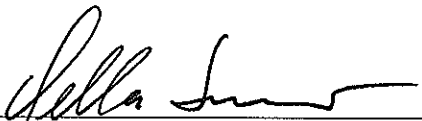
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Administrative Specialist