

PUBLIC VERSION

In the Matter of the Annual Filing of Southern)
Pioneer Electric Company for Approval to Make)
Certain Changes to Its Charges for Electric)
Services, Pursuant to the Consolidated Formula) Docket No. 23-SPEE-_____-RTS
Based Ratemaking Plan Approved in Docket No.)
19-SPEE-240-MIS)

**APPLICATION AND EXHIBITS
OF
SOUTHERN PIONEER ELECTRIC COMPANY**

May 1, 2023

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

In the Matter of the Annual Filing of Southern)
Pioneer Electric Company for Approval to Make)
Certain Changes to Its Charges for Electric)
Services, Pursuant to the Consolidated Formula) Docket No. 23-SPEE-_____-RTS
Based Ratemaking Plan Approved in Docket No.)
19-SPEE-240-MIS)

**APPLICATION FOR APPROVAL OF RATE ADJUSTMENTS AND REQUEST FOR
DISCOVERY AND PROTECTIVE ORDER**

Southern Pioneer Electric Company, (“Southern Pioneer”), pursuant to K.S.A. §66-117 and in accordance with the *Order Approving Settlement* of the State Corporation Commission of the State of Kansas (“Commission” or “KCC”) issued on August 11, 2020 in Docket No. 19-SPEE-240-MIS (“19-240 Order” and “19-240 Docket”), hereby files its third annual rate adjustment under its Consolidated Formula Based Ratemaking Plan (“Consolidated FBR Plan”). This Application includes the annual adjustment to Southern Pioneer’s retail rates and its annual adjustment to both retail rates and wholesale Local Access Delivery Service (“LADS”) for services over Southern Pioneer’s 34.5kV sub-transmission system.¹

I. INTRODUCTION

¹ Previously, Southern Pioneer’s initial DSC Plan for retail rates was approved by the Commission in its September 26, 2013 *Order Approving Non-Unanimous Settlement Agreement* in Docket No. 13-MKEE-452-MIS (“13-452 Docket” and “13-452 Order”). It established, on an annual basis, only retail rates for service over Southern Pioneer’s distribution system. Southern Pioneer’s initial 34.5kV FBR Plan was approved by the Commission in its March 10, 2016 *Order Approving Settlement* issued in Docket No. 16-MKEE-023-TAR (“16-023 Docket” and “16-023 Order”). It established, also on an annual basis, both retail rates and wholesale LADS for services over Southern Pioneer’s 34.5kV sub-transmission system.

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1. Southern Pioneer is a Kansas Corporation not-for-profit utility with its principal place of business located in Ulysses, Kansas with distribution and customer service offices in Liberal and Medicine Lodge, Kansas. Southern Pioneer is regulated by the Commission and is a wholly owned subsidiary of Pioneer Electric Cooperative, Inc., a not-for-profit Kansas member-owned electric cooperative not subject to Commission regulation for ratemaking purposes.

2. In addition to undersigned counsel, pleadings, documents, and correspondence in this docket should be sent to:

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II. BACKGROUND

3. On January 8, 2013, Mid-Kansas Electric Company, LLC (“Mid-Kansas”) filed an application in the 13-452 Docket seeking permission to create a five-year Debt Service Coverage (“DSC”) FBR Pilot Program (“DSC Pilot Program”) for the geographic territory served by its member-owner, Southern Pioneer.² The DSC Pilot Program allowed for retail rates to be adjusted on an annual basis, using a formula and DSC target, subject to an annual review process by the

² In Docket No. 13-MKEE-447-MIS (“13-447 Docket”), the Commission approved Mid-Kansas’ transfer of its Certificate of Convenience and Necessity to Southern Pioneer for the territory presently served by Southern Pioneer.

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Commission. The proposed DSC Pilot Program included filing protocols and was approved by the Commission for an initial period of five (5) years with certain modifications as agreed in a settlement filed by the parties in the docket.³ Southern Pioneer's final annual adjustment under the DSC Pilot Program was made on April 30, 2018 in Docket No. 18-SPEE-477-RTS.

4. On July 16, 2015, Mid-Kansas, Prairie Land Electric Cooperative, Inc. (Prairie Land"), Southern Pioneer, The Victory Electric Cooperative Association, Inc. ("Victory"), and Western Cooperative Electric Association ("Western) filed a joint application in the 16-023 Docket for approval of an alternative ratemaking proposal for four individual 34.5 kV Formula-Based Rate ("FBR") Plans ("34.5 kV FBR Plan"). The three-(3) year 34.5 kV FBR Plan approved for Southern Pioneer provided for filing protocols to allow the annual calculation and recovery of Southern Pioneer's revenue requirement of owning, operating and maintaining the 34.5 kV sub-transmission system ("34.5 kV Facilities"), based upon an established formula, and for services provided to wholesale LADS customers and Southern Pioneer retail customers who take service over Southern Pioneer's 34.5 kV Facilities. Southern Pioneer's final annual adjustment under the 34.5 kV FBR Plan was made on April 30, 2018 in Docket No. 18-SPEE-477-RTS.

5. On December 20, 2018, Southern Pioneer filed with the Commission a Notice and Initiation of Docket, wherein Southern Pioneer stated its intent to seek continuation of its two FBR Programs. Subsequently, an Order in Docket No. 19-SPEE-240-MIS ("19-240 Docket") approved a settlement reached by the parties in that docket for annual updates to retail rates and annual updates to LADS rates on the 34.5kV Facilities. The terms relevant to this proceeding include the following:

- A Consolidated FBR Plan, which combines the previously separate FBR's

³ 13-452 Order issued September 26, 2013.

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programs, was adopted for a five (5) year period.

- The protocols adopted in the initial FBR plans would continue to apply without modification. For the Commission's convenience, those FBR Plan Protocols ("Protocols") are attached to this Application as **Exhibit 1**.⁴
- The DSC target ratio under the Consolidated FBR Plan is to be 1.60.
- The Equity Test established in the initial FBR plans was changed from a Total Equity Test to a Distribution Equity Test, with a limitation of 15% Distribution Equity (total equity and total assets less equity/investment from associated organizations).
- Adjustments to Southern Pioneer's retail rates under the Consolidated FBR Plan are to be allocated consistent with the manner of allocation contained in the initial FBR plans.
- Southern Pioneer's average cost of power from its CCOS submitted in its most recent rate case in the 20-169 Docket is to be used.

6. On May 3, 2021 and May 2, 2022 in accordance with the Consolidated FBR Plan Protocols, Southern Pioneer made its first and second Annual Filings under the approved Consolidated FBR Plan, in Docket Nos. 21-SPEE-411-RTS ("21-411 Docket") and 22-SPEE-501-TAR ("22-501 Docket"), respectively. The Commission issued its Final Orders in the 21-411 Docket and 22-501 Docket, finding that the record was sufficient for the Commission to make its determination in the matters without the need for an evidentiary hearing, as contemplated under the Consolidated FBR Plan Protocols. Southern Pioneer now hereby submits its third Annual Filing under the Consolidated FBR Plan.

⁴ The blank templates in the Protocols are not included in **Exhibit 1**.

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II. OVERVIEW OF APPLICATION

A. Distribution Rate Adjustment

7. In order to achieve the agreed target of 1.60 DSC for the distribution-only portion of Southern Pioneer's utility system using the Protocols, an overall revenue decrease of \$287,652, or 0.3 percent, is required. The proposed revenue decrease for Southern Pioneer's distribution system requested in this Application is just and reasonable and is necessary to assure compliance with the Commission-approved Consolidated FBR Plan.

B. 34.5kV Rate Adjustment

8. In order to achieve the required revenue requirement for the 34.5 kV Facilities portion of Southern Pioneer's utility system in accordance with the Protocols, an overall revenue increase of approximately \$480,024, or about 12.1 percent, is required. Applying this revenue requirement on a load ratio share ("LRS"), approximately \$135,469, or about 28 percent, is applicable to Southern Pioneer's wholesale LADS customers, and the remaining approximate \$344,556, or about 72 percent, is applicable to those Southern Pioneer retail consumers taking service over the 34.5 kV Facilities. The resultant proposed wholesale LADS rate is \$4.03/kW. The proposed increase for the Southern Pioneer's 34.5 kV system requested in this Application is just and reasonable and is necessary to assure compliance with the Commission-approved Consolidated FBR Plan.

C. Combined Distribution and 34.5 kV Rate Adjustment

9. The aggregate retail revenue increase when combining the distribution system and 34.5 kV Facilities results is \$56,904, or 0.1%, allocated to the retail rate schedules and implemented as a per kWh adjustment, consistent with the Protocols.

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10. The Protocols require certain information to be filed with each annual adjustment.

Consistent with those Protocols, this Application includes the following Exhibits:

- Exhibit 1 Southern Pioneer FBR Plan Protocols**
- Exhibit 2 Form 7 – 2022 (Test Year), 2021 and 2020 Years**
- Exhibit 3 FBR Template**
- Exhibit 4 Trial Balances (2020-2022)**
- Exhibit 5 Payroll Journal (2020-2022)**
- Exhibit 6 Operating Budget (2020-2022)**
- Exhibit 7 Material Changes in Cost of Service**
- Exhibit 8 Allocation of Costs or Billed Charges by Pioneer Electric to Southern Pioneer Electric**
- Exhibit 9 Southern Pioneer Total Employee Compensation Expense**
- Exhibit 10 Calculation of CFC Ratios 87 and 110 (2020-2022)**
- Exhibit 11 Supplemental Schedules**
- Exhibit 12 List of Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties, Fines and Entertainment Incurred During Test Year**
- Exhibit 13 Tariff Sheets (Clean and Blue/Red-Lined Version)**
- Exhibit 14 Consumer Advisory Council Comments**

11. Direct Testimony supporting the Application is being filed concurrently with this Application. It includes the following:

DIRECT TESTIMONY	TOPICS
Richard J. Macke Vice President of Economics, Rates, and Business Planning for Power Systems Engineering, Inc.	<ul style="list-style-type: none">• Southern Pioneer’s distribution system revenue adjustment and the corresponding allocation to the retail rate classes.

	<ul style="list-style-type: none">• Southern Pioneer’s 34.5kV system Revenue Requirement, resultant wholesale LADS rate, and the corresponding allocation of the retail portion of the 34.5kV FBR increase to the retail rate classes.• The net-impact of the proposed adjustments to all retail rate classes and 34.5kV customers, and the corresponding proposed combined rate tariffs.
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12. Under the Protocols, Southern Pioneer is required to provide this filing to the parties of record in the 19-240 Docket.⁵ In light of the compressed 90-day schedule⁶, and in an attempt to bring efficiency to the regulatory review process, Southern Pioneer will make available to these parties who have executed a non-disclosure agreement, electronic working copies of the filing Exhibits listed above at its secure “SharePoint” or other similar document sharing website.⁷ All other requested information will be managed in accordance with the Commission’s Discovery and Protective Orders.

13. In order to facilitate discovery and the processing of this docket under the compressed schedule, Southern Pioneer respectfully requests that the Commission immediately issue a Discovery Order and a Protective Order in this matter.

WHEREFORE, Southern Pioneer hereby requests the Commission (1) approve this Application and permit Southern Pioneer’s revised schedules of rates for electric service to become

⁵ Protocols, B. Process, “The Annual Update filing will be provided to all parties of record in Docket No. 19-SPEE-240-MIS”.

⁶ The 90 day timeline can be extended to 120 days if the matter goes to an evidentiary hearing. Section B of the Protocols sets out the 90/120 day timeline.

⁷ Southern Pioneer recognizes that Staff is not required to sign or otherwise execute a non-disclosure document as part of their Commission-related functions.

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effective as proposed, (2) immediately issue a Discovery Order and Protective Order to facilitate discovery efforts, (3) issue an order in this docket within 90 days, or later (up to 120 days) if the Southern Pioneer Consolidated FBR Annual Update filing proceeds to an evidentiary hearing; and (4) grant such other and further relief as it deems just and reasonable.

Respectfully submitted,

/s/ Lindsay A. Campbell

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ATTORNEY FOR SOUTHERN PIONEER

Exhibit 1

Southern Pioneer FBR Plan Protocols

Southern Pioneer FBR Plan Protocols

A. PURPOSE

The FBR Plan is an annual formula-based ratemaking mechanism. Its purpose is to allow for timely adjustments to the wholesale Local Access Delivery Service ("LADS") charge and retail rates, without the expense (public and private) and regulatory lag related to preparing and presenting a full rate case every year before the Kansas Corporation Commission ("Commission" or "KCC").

B. PROCESS

No later than May 1 (or the next Business Day when the Commission's offices are open if May 1 is not a Business Day) of each year, in accordance with its Commission-approved FBR Plan, Southern Pioneer Electric Company ("Southern Pioneer") shall submit its FBR Plan "Annual Update" filing for the calendar year just ended ("Test Year") in accordance with the procedures and calculations set forth herein (such date of submittal being the "Filing Date"). The Annual Update filing will be provided to all parties of record in Docket No. 19-SPEE-240-MIS.

Upon filing, the Commission will determine the appropriate term for suspension of the Annual Update pursuant to K.S.A. 66-117. Notwithstanding this suspension, unless otherwise ordered by the Commission, Southern Pioneer, Commission Staff, and Interveners will process the Annual Update filing as set forth herein. All discovery and confidentiality issues will be governed by Commission Discovery and Protective Orders, which will be issued after the filing of the Annual Update. Upon receipt of the Annual Update filing, the Commission may also immediately issue a Procedural Order in accordance with the following guidelines, which are discussed in more detail in the following timeline:

Day 1	Day after the Filing Date.
Day 40-45	A one-day Technical Conference will be set during this time, if necessary.
Day 50-55	A Status Conference telephone call will be set during this time.
Day 60	Staff and Interveners complete the review of the Annual Update and Staff files a Report and Recommendation or, if necessary, Staff and/or Interveners shall file testimony as outlined hereafter.
Day 75	Southern Pioneer files rebuttal testimony, if necessary.
Day 90	Commission issues Order either approving the rate adjustments based upon the paper record or notifying the parties that an evidentiary hearing will be held.
Day 95-99	A one-day Evidentiary Hearing will be set during this time in case it is needed based upon the Commission 90-day Order.
Day 120	Final Order issued if the matter goes to evidentiary hearing.

If within 60 days from the Filing Date, the Commission Staff and Interveners make a determination that indicates the results of the Annual Update filing are just and reasonable, Commission Staff will file a Report and Recommendation indicating the same. Nothing in this provision is intended to deny Interveners the opportunity to file testimony should there be a relevant objection relating to the Annual Update, rather the purpose of the Report and Recommendation is to relieve Staff and Interveners of the obligation to file formal testimony in the event formal testimony is unnecessary due to the lack of relevant objection to the Annual Update Filing. Provided there are no relevant objections, the Commission shall issue an Order allowing the rates proposed in the Annual Update to become effective no later than 90 days after the Filing Date.

If within 60 days from the Filing Date, Staff and/or Interveners make a determination that indicates the results of the Annual Update filing are unjust or unreasonable, Staff and Interveners shall make a reasonable attempt to resolve any issues surrounding the Annual Update informally with Southern Pioneer. The parties shall utilize the Technical Conference and Status Telephone Conference described below in Section H as a forum to try and resolve issues. If unable to resolve issues, Staff and Interveners shall file testimony within 60 days from the Filing Date, setting forth the reason the Annual Update would not result in just and reasonable rates along with supporting documentation, and evidence supporting the position. Issues regarding the Annual Update filing that do not change or impact the rate(s) resulting from the filing shall not be raised in testimony. A party who does not object to the Annual Update filing may file testimony in support of the filing within 60 days from the Filing Date. Questions, concerns or complaints regarding Southern Pioneer or its parent company that are outside the scope of the Annual Update filing, or the rates resulting from the filing, shall not be raised in the Annual Update filing dockets. However, no party is precluded from raising such issues through the normal means available before the Commission.

If within 60 days of the Filing Date, Staff and/or Interveners file testimony regarding Southern Pioneer's Annual Update filing indicating the filing would result in unjust or unreasonable rates that are not in the public interest, then Southern Pioneer shall have the opportunity to file responsive testimony to said objection(s) within 75 days from the Filing Date.

Within 90 days from the Filing Date, the Commission will issue an order either approving the Annual Update filing based upon the paper record or ordering an evidentiary hearing to be held to address the issues raised by the Annual Update filing. The hearing, if necessary, will proceed as expeditiously as possible, with the explicit goal of a Commission Order within 120 days from the Filing Date. This 120-day order date may be extended by Commission Order if circumstances arise supporting a deviation from the agreed 120-day time period.

The process outlined above does not prohibit interested parties from exercising any other rights they may have to bring a separate complaint or show cause proceeding before the Commission regarding Southern Pioneer, its rates or services.

C. CUSTOMER NOTIFICATION

The Southern Pioneer Consumer Advisory Council shall be consulted prior to each Annual Update to obtain their input regarding the application and its impact on customers. A summary

of their comments shall be included with the application. Customers will receive notice of the filing at the time it is made with the Commission. The notice to wholesale LADS customers may be made via electronic mail or bill insert and for retail customers, the notice shall be made via monthly bill inserts. Both notices shall contain the following information:

1. The date the filing was made with the Commission and the docket number assigned.
2. The amount of the revenue adjustment presented.
3. As applicable, the resulting rate impact on wholesale LADS customers and each individual retail rate class as contained in the filing.
4. A statement explaining that the rate adjustment is being made pursuant to the FBR Plan, with a cite to Docket No. 19-SPEE-240-MIS and the date of the Commission's Order approving the FBR Plan.
5. A Southern Pioneer contact person and phone number for questions.
6. An explicit statement as follows: If you have questions or complaints, please contact the Kansas Corporation Commission, Office of Public Affairs and Consumer Protection at public.affairs@kcc.ks.gov, or call 1(800)662-0027. Questions and/or complaints should reference Docket No. XX:XXX (to include applicable Docket No.).

D. TERM

The initial filing under this FBR Plan will occur in 2021. Every five years while the Plan is in effect, Southern Pioneer will file with the Commission a request to continue with the FBR Plan for another five years, and provide the Commission with support and the rationale for its position in a separate application and docket. In this separate application, Southern Pioneer shall file testimony explaining the rationale for requesting the continuation of the FBR Plan and any proposed changes to the Plan. The testimony shall also include exhibits that illustrate any proposed changes to the FBR template. Other parties will have the opportunity at that time to respond as to whether the Plan should continue and the changes, if any, proposed by Southern Pioneer, and will be able to submit any additional changes they believe should be considered for the continuation of the Plan, if any. As long as it continues, the FBR Plan shall be a part of the Commission regulatory process as it applies to Southern Pioneer. This plan is subject to future changes in Kansas law as it pertains to the ability of the Commission to regulate Southern Pioneer. Should Southern Pioneer become unregulated by the Commission, the FBR Plan shall no longer be valid.

E. DEBT SERVICE COVERAGE PARAMETERS AND EQUITY TEST

1. DSC Parameters

The DSC determined in the formula will be evaluated based upon a Modified Debt Service ("MDSC") ratio of 1.6 calculated using a CoBank-specific formula. If the Company's forecast for any year indicates that the CoBank minimum loan covenant of a 1.35 DSC will not be attained using the 1.6 DSC level, then the Company will notify Staff at its earliest opportunity that the application will include an additional amount of increase to bring the DSC to the 1.35 level. If Staff's review determines that the costs included in the filing are reasonable, then Staff and the Signatories to the Settlement Agreement in this docket who are also parties to the FBR filing agree to not categorically oppose allowing Southern Pioneer to meet its 1.35 minimum DSC loan covenant. The agreement on a 1.6 DSC ratio is for purposes

of this FBR Plan only and will not be considered precedential, or asserted as such, in any other dockets or proceedings.

2. Equity Test

A rate increase will not be implemented that would achieve or maintain an equity percent of assets in excess of 15 percent, unless such an increase is reasonably determined to be necessary to allow Southern Pioneer to meet its loan covenant(s) with its lender. For this purpose, equity shall be Distribution Equity, calculated as total equity and total assets less equity/investment from associated organizations. This Distribution Equity Level is only for the first five years under the FBR Plan and is intended to be an intermediate step and not a permanent target equity ratio. At the end of the first five years, Southern Pioneer will include in any renewal application a recommended Equity Test level for the subsequent five-years and a mechanism to manage the growth of Equity, once Equity nears that recommended level.

F. CALCULATION

Each filing shall be based on actual results as presented in the sources listed below and utilizing the RUS Uniform System of Accounts:

- December National Rural Utilities Cooperative Finance Corporation Financial and Statistical Report (CFC Form 7).
- December Trial Balance
- December Payroll Journal
- December Balance Sheet

The calculation shall follow the form and format included in the FBR templates, both blank, and populated, approved by the Commission Docket No. 19-SPEE-240-MIS. Specific details concerning the calculation are as follows:

1. ADJUSTMENTS TO ACTUAL TEST YEAR RESULTS

Adjustments to actual results for the Test Year will be made as follows:

- a. If a rate adjustment was implemented during a portion of the Test Year, then the *Operating Revenue and Patronage Capital* line shall be restated to annualize all known and measurable rate changes, as appropriate.
- b. *Distribution Operation and Maintenance ("O&M") Expenses* will be adjusted consistent with the adjustment to Other Deductions per Commission policy in accordance with K.S.A. 66-101f(a) described in paragraph (g) below and which may be applicable.
- c. *Administrative and General Expense ("A&G")* will be adjusted consistent with the adjustment to Other Deductions per Commission policy in accordance with K.S.A. 66-101f(a) as defined in F.1.g. below and which may be applicable.
- d. Tax Expense - Other will be adjusted to reflect the cash tax expense for the Test Year. As appropriate, an incremental adjustment will be made to include cash tax obligations associated with any revenue adjustment made in accordance with F.1.a. above. For example, if the cash tax expense for the Test Year was \$100,000 on

\$500,000 of Operating Margin, the adjustment to the Test Year actual Tax Expense - Other would multiply the cash effective tax rate of 20% ($\$100,000 \div \$500,000$) by any revenue adjustment as determined in (F.1.a) above.

- e. Interest on Long-Term Debt will be adjusted to reflect the interest on long-term debt expected for the calendar year immediately following the Test Year ("Budget Year").
- f. Interest Expense - Other will be adjusted as necessary to reflect the amount of short-term interest expense expected for the Budget Year.
- g. *Other Deductions* - If applicable, Other Deductions expense will be adjusted to reflect the exclusion of the items typically disallowed by the Commission, in whole or in part, per Commission policy in accordance with K.S.A. 66-101f(a) (i.e. dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses). As set forth below, Southern Pioneer will include with its filing a complete detailed listing, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year, accompanied by the work paper detailing the calculation of the appropriate exclusion, in whole or in part. Each party may present to the Commission in their recommendation or testimony their position and reasoning in support of inclusion or disallowance of these items. It is expected that disagreement on these issues would not be grounds for requiring the case to go to evidentiary hearing, and that absent other issues supporting the need for the evidentiary hearing, these matters will be resolved by the Commission based upon the paper record.
- h. Debt Service Payments for the Test Year shall be adjusted to reflect the interest and principal payments expected for the Budget Year. Interest expense for this purpose shall include both long-term and short-term interest expense. The debt service payments on said debt requirements will be calculated using the expected amortization schedule(s) at the expected borrowing rate(s). The debt service payments will be determined within the context of Southern Pioneer's budget including the projected plant investments and cash flows needs.

2. ALLOCATION BETWEEN 34.5kV AND DISTRIBUTION

The FBR Plan is intended to apply to both the distribution portion of Southern Pioneer's total system and its 34.5 kV facilities that serve a transmission function, or the transmission portion of the total system; and will calculate any applicable revenue adjustments separately for each. Accordingly, the total system revenues and expenses (after applying the adjustments detailed in F.1.a-h. above) must be allocated between the two portions. To accomplish this, the total system costs will first be allocated to the 34.5kV portion using the 34.5kV Allocation Factors described below or direct-assigned where appropriate. Next, the distribution portion of revenues and expenses is determined as a remainder, i.e. total system less 34.5kV portion.

The following 34.5kV Allocation Factors will be used: Labor ratio ("LAB") and a Net Plant ratio ("NP"). The LAB ratio is calculated as a ratio of Transmission Labor *to* Total Non-A&G Labor, calculated for the Test Year. The NP ratio is calculated as a ratio of Net Transmission Plant *to* total Net Plant, calculated for the Test Year, where

the Net Transmission Plant includes a General Plant allocation based upon the LAB ratio. These Allocation Factors should be calculated and submitted annually with each Annual Update filing. The Allocation Factors used are listed next to each category.

- a. Revenue: Direct Assigned
- b. A&G Expenses: allocated on LAB ratio.
- c. Depreciation and Amortization Expense: Calculated directly, with the LAB ratio being applied to General Plant Depreciation.
- d. Tax Expense (Property and Gross Receipts): allocated on NP ratio.
- e. Tax Expense (Other: Calculated directly based on a percentage of calculated operating margin using the actual cash taxes paid during the Test Year to develop the percentage).
- f. Other Deductions and AFUDC: allocated on NP ratio.
- g. Interest on Long-Term Debt and Interest Charged to Construction: allocated on NP ratio.
- h. Interest-Other: allocated on NP ratio.
- i. Principal Payments: allocated on NP ratio.
- j. Offsets to Margin Requirements, Non-Operating Margins and Other Capital Credits: allocated on NP ratio.

3. OPERATING INCOME ADJUSTMENTS

a. DSC TARGET

Adjustments to the Southern Pioneer Operating Income for both 34.5kV System and Distribution System will be determined by comparing the Test Year DSC, calculated in accordance with Section F, to a 1.6DSC Ratio as follows:

- If the Test Year DSC is at 1.6, there will be no Operating Income Adjustments.
- If the Test Year DSC is greater than 1.6 then Operating Income Adjustments necessary to reduce the Test Year DSC to 1.6 will be requested for application during the Budget Year.
- If the Test Year DSC is below 1.6, then Operating Income Adjustment necessary to increase the Test Year DSC to 1.6 will be determined for application during the Budget Year.

Southern Pioneer may determine to reduce or forego rate *increase* adjustment resulting from the process described herein. It may not reduce or defer a rate *decrease* adjustment unless agreed to by the parties and approved by the Commission.

b. TRUE-UP

Beginning with the second Annual Update filing (anticipated to occur in the year 2022 for the first time), Southern Pioneer will include in the filing a comparison between: 1) Operating Income Adjustment approved using the projected amounts for the debt service items from the previous Budget Year; *and*, 2) Operating Income Adjustment calculated using the actual amounts for the same debt service items for the Test Year. The resulting comparison, whether positive or negative, will be added or subtracted to the total Operating Income Adjustment to arrive at the Net

Operating Income for the current Annual Update filing. This calculation will take place in all subsequent Annual Update filings and will always compare the previous Budget Year projected debts service items with the actual Test Year debts service items.

In addition to the annual true-up described above, there will be a final true-up, whether as a result of lapse in a FBR continuation filing between 5-year terms or the termination of the FBR Plan. Any adjustments from this final true-up will be allocated to all customers of Southern Pioneer using the same methodology as is used during an Annual Update, as described herein.

c. NET OPERATING INCOME ADJUSTMENT

After the True-Up is applied to the Total Operating Income Adjustment to arrive at the Net Operating Income Adjustment, the latter will be allocated between Southern Pioneer's retail and wholesale LADS customers as follows:

i. 34.5kV System Net Operating Income Adjustment:

Net Operating Income Adjustment for the 34.5kV system will be converted to a \$/kW adjustment by dividing it by the 34.5kV Total Billing Demand (retail and wholesale). The resultant per unit adjustment, multiplied by the respective retail and wholesale 34.5kV billing demand, yields the corresponding retail and wholesale shares of the total 34.5kV System Net Operating Income Adjustment.

ii. Distribution System Net Operating Income Adjustment:

The resultant Net Operating Adjustment for the distribution system will be fully assigned to Southern Pioneer's retail load.

4. DETERMINATION OF RATES

a. RETAIL RATES

- Net Operating Income Adjustments resulting from the FBR Plan that are applicable to Southern Pioneer's retail load, as indicated in Section F.3.c. above, will be apportioned by rate schedule according to Test Year base revenues. For purposes of the FBR Plan, base revenue by rate schedule shall be determined from retail rate schedule revenue by rate class for the Test Year (including ECA revenue/credits), less the sum of power supply costs for the Test Year (determined by applying the average cost of power supply per kWh from the most recent class cost of service ("CCOS") as filed by the Company with the Commission and ECA revenue/credits.¹ Southern Pioneer may submit an updated CCOS in an Annual Update filing to be used to apportion the Net Operating Income Adjustments to the rate schedules which shall be subject to the approval by the Commission.
- For the Sub-Transmission and Transmission Level Service Rate ("STR") rate

¹ For the FBR Plan starting in 2021, the referenced information from the Class Cost of Service was filed with the Commission in Docket No. 20-SPEE-169-RTS and is contained in Exhibit PSE-4: total power supply costs on page 20 (line 20 plus line 23) divided by total billing units shown on page 24.

and/or any other retail rate/customer taking sub-transmission or transmission level service, the distribution portion' rate adjustment resulting from the FBR Plan will be determined without the impact of debt service additions for distribution plant investments in the Budget Year. To determine this, the Company will provide a breakdown of its budgeted plant investments into distribution, sub-transmission and other which will be used to allocate the debt service additions for the Budget Year.

- The resultant schedule-specific revenue adjustment will be divided by the corresponding Historical Test Year energy sales to determine the per kWh FBR Plan retail rate adjustment. Southern Pioneer may request to change schedule-specific rate adjustments to be applied on something other than kWh in the future, but such request must be accompanied by a supporting CCOS and approved by the Commission.

b. WHOLESALE LADS CHARGE

To arrive at the LADS rate resulting from the FBR Plan, the \$/kW Net Operating Income Adjustment for the 34.5kV system, described in the Section F.3.c.i. above, is added to the \$/kW LADS rate in effect during the Test Year.

G. FILING EXHIBITS

In support of the Annual Update filing, Southern Pioneer shall submit the following information:

1. An Annual Update filing containing the rate adjustment requested in compliance with the requirements of the Commission-approved FBR Plan. The filing should include testimony describing the rate adjustment being requested, and specifically how the Annual Update filing complies with the requirements of the FBR Plan approved by the Commission in Docket No. 19-SPEE-240-MIS.
2. Southern Pioneer's CFC Form 7 or successor document, for the test year and two prior years.
3. Completed formula as contained in the FBR Plan template approved for Southern Pioneer by the Commission in Docket No. 19-SPEE-240-MIS. In addition to the PDF version, each Annual Update filing shall be supplemented with a populated formula template in fully functional spreadsheets, with all work papers attached, showing the FBR Plan calculations.
4. Trial Balance for the Test Year and two prior years.
5. Payroll Journal for the Test Year and two prior years.
6. Operating Budget for the Test Year and two prior years.
7. A summary explanation of any material increases in a cost of service item from the previous year. This explanation should include at a minimum a discussion of the drivers

behind this change in costs, and any steps Southern Pioneer took to lessen the impact of this cost increase on its customers. This explanation may be contained within the prefiled testimony included in the Annual Update filing.

8. A detailed listing, by account, of all costs recorded by Southern Pioneer that resulted from an allocation of costs from Pioneer Electric Cooperative, Inc. (Pioneer) or a cost billed from Pioneer for the Test Year, unless otherwise noted. This detailed listing shall include at a minimum:
 - a. For each Pioneer employee that billed time to Southern Pioneer during the Test Year, a listing of each Pioneer employee's time and cost (including benefits and loadings) billed to Southern Pioneer, by account, for the Test Year, and for the two years prior. This list should also include time not billed to Southern Pioneer for each Pioneer employee (retained within Pioneer).
 - b. A detailed accounting of all directly assigned costs from Pioneer to Southern Pioneer, with supporting documentation available upon request regarding the method of determination for the directly assignable cost.
 - c. A detailed accounting of all other allocated, assigned, or billed cost from Pioneer to Southern Pioneer. Supporting documentation should be available upon request.
9. A listing of Southern Pioneer's total employee compensation expense, including any bonuses, benefits expense, etc., for the Test Year and two years prior. This shall not include allocated or billed costs from Pioneer to Southern Pioneer.
10. A calculation of Southern Pioneer's Total Controllable Expenses per Consumer, and Total Wages (inclusive of Pioneer billed wages to Southern Pioneer) per Consumer for the Test Year and two years prior. These are similar to Ratios 87 and 110 of the CFC's Key Ratio Trend Analysis.
11. Any other applicable supplemental schedules necessary to audit the filing for the Test Year.
12. 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.
13. Proposed tariffs sheets including the proposed rate adjustments.

If any of the reports or statements intended to be used as support for Southern Pioneer's upcoming Annual Update filing become available prior to the Filing Date, Southern Pioneer will provide to Staff and Interveners copies of such. All required information will be made accessible on Southern Pioneer's Box.net site or a similar service, with a notification provided to Staff and Interveners alerting them of when the data becomes available.

H. TECHNICAL CONFERENCE AND STATUS CALL

Following the Filing Date, Southern Pioneer will work with Staff and Interveners to schedule a one-day Technical Conference, if necessary, to be held within days 40-45 from the Filing Date. The Technical Conference will be held at the Company's home office. Southern Pioneer will make its staff available to review requested documents and respond to questions. The parties shall submit to Southern Pioneer at least 10 business days before the conference a list of questions and a list of documents that the parties want Southern Pioneer to be prepared to answer and produce, respectively, at the technical conference. If requested, Southern Pioneer will make available to Staff, Interveners and the parties' consultants who are unable to travel to the home office, access to the conference via "GoToMeeting" or a similar internet-based conference program. Within days 50-55 from the Filing Date, Southern Pioneer will work with Staff and Interveners to schedule a telephone conference call to discuss the status of any outstanding issues with the Annual Update filing. If there are no outstanding issues to discuss, the parties will consider Staff's filing of a Report and Recommendation indicating the results of the Annual Update filing are just and reasonable.

I. MISCELLANEOUS PROVISIONS

1. Nothing in these Protocols limits or deprives Southern Pioneer, Staff of the Commission or any Intervener of any rights it may otherwise have under any applicable provision of applicable law. The provisions of the Protocols addressing review and challenge of the FBR Plan annual filings are not intended to, nor shall they be construed as limiting Southern Pioneer's, Staff of the Commission or any Intervener's rights under any applicable provision of applicable law.
2. Signatories who were a party to the 19-SPEE-240-MIS docket will be considered automatically approved for intervention upon 1) the filing of an Entry of Appearance in any individual annual FBR Plan application filed during the five-year term of this plan, and 2) provided they are not prohibited from participation by statute or otherwise.

J. DEFINITIONS:

Budget Year shall mean the calendar year immediately following the Test Year.

Debt Service Payments shall mean interest and principal payments made during the Test Year adjusted to reflect the interest and principal payments expected for the Budget Year, including both long-term and short-term debt.

Filing Date means date as defined in Section B of these FBR Protocols.

Form 7 means the December National Rural Utilities Cooperative Finance Corporation Financial and Statistical Report (CFC Form 7) that utilizes the RUS Uniform System of Accounts.

Intervener means a party which has been granted intervention by the Commission in Southern

Pioneer's Annual Update filing or as provided in Section I.2.

KCC or Commission means the State Corporation Commission of the State of Kansas.

Local Access Delivery Service (LADS) means wholesale delivery service over Southern Pioneer's 34.5kV sub-transmission system.

LADS Charge means the per kW demand rate for service over Southern Pioneer's 34.5kV sub-transmission system as defined in Southern Pioneer's corresponding Local Access Delivery Service tariff on file with the Commission.

MDSC means a Modified Debt Service Coverage ratio of cash flows to annual interest and principal payments on debt, calculated in accordance with the application of Southern Pioneer's loan covenants with CoBank.

Monthly Billing Demand - as defined in Southern Pioneer's Commission-approved Local Access Delivery Service tariff in effect.

Net Plant means total Plant in Service as contained in all electric plant account per RUS Uniform System of Accounts less total Accumulated Reserves for Depreciation in account per RUS Uniform System of Accounts, where the account balances are determined by Southern Pioneer's year end trial balance for the Test Year.

Net Transmission Plant means the total plant in service used by Southern Pioneer for the provision of Local Access Service (including Transmission Plant in Southern Pioneer's accounts 350-359 per RUS Uniform System of Accounts; any Distribution Plant from accounts 360-373 per RUS Uniform System of Accounts that was allocated to the LAC, if applicable; plus any allocated General Plant from accounts 389-399 per RUS Uniform System of Accounts) minus the total amount of corresponding Accumulated Provision for Depreciation in account 108 per RUS Uniform System of Accounts. The account balances are determined by Southern Pioneer's year end trial balance for the Test Year.

Non-A&G Labor means the Test Year wages associated with all of the Operating Expenses except for the wages in connection with the Administrative and General Expense accounts 920-935 per RUS Uniform System of Accounts.

Retail Billing Demand means Southern Pioneer's retail load Monthly Billing Demand for the Test Year (work paper detailing calculation is contained in Southern Pioneer's work papers accompanying the FBR Plan populated template).

Total Billing Demand means the summation of Southern Pioneer's wholesale and retail customers' monthly billing demands on its 34.5kV system for the Test Year (work paper detailing calculation is contained in Southern Pioneer's work papers accompanying the FBR Plan populated template).

Transmission Labor means the Test Year wages associated with the provision of the Local Access Service and are comprised of 100% of the wages associated with the Transmission

Expense in accounts 560-573 per RUS Uniform System of Accounts and, if applicable, any allocated Distribution wages associated with the Distribution O&M Expense accounts 360-373 per RUS Uniform System of Accounts.

RUS Uniform Systems of Accounts is contained in the United States Department of Agriculture Rural Utilities Service Bulletin 17678-1.

Test Year means the most recent full calendar year prior to the Filing Date.

Wholesale Billing Demand means Southern Pioneer's wholesale load Monthly Billing Demand for the Test Year (work paper detailing calculation is contained in Southern Pioneer's work papers accompanying the FBR Plan populated template).

EXHIBIT 2




RUS Form 7

2022-2020

AUDITED

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer Electric Company
	BORROWER DESIGNATION	KS060
	ENDING DATE	12/31/2022

Submit electronic copy only. Enter names below, no signatures necessary. Round all numbers to the nearest dollar.

CERTIFICATION	BALANCE CHECK RESULTS	AUTHORIZATION
By submitting this Form 7 to CFC, we certify that the entries in this report have been reviewed and approved by the CEO or CFO and, are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.		AUTHORIZATION NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA? <input checked="" type="radio"/> YES <input type="radio"/> NO
Name of CFO/Office Manager  4-20-23 Date		
Name of General Manager/CEO  4-28-23 Date		
Name of person submitting Form 7 *New _____ Date		

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	73,485,561	90,840,332	80,482,382	5,472,938
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	47,229,703	63,326,311	53,809,351	3,525,290
4. Transmission Expense	1,263,452	1,385,916	1,482,436	17,901
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	5,407,602	5,419,328	5,306,926	286,131
7. Distribution Expense - Maintenance	2,037,365	2,452,920	2,185,402	194,830
8. Consumer Accounts Expense	1,432,123	1,541,163	1,578,408	91,814
9. Customer Service and Informational Expense	334,931	320,375	376,749	27,591
10. Sales Expense	17,129	14,371	28,118	3,752
11. Administrative and General Expense	2,659,345	2,660,620	3,140,498	183,204
12. Total Operation & Maintenance Expense (2 thru 11)	60,381,650	77,121,004	67,907,888	4,330,513
13. Depreciation & Amortization Expense	3,946,506	4,040,660	4,129,458	340,623
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	2,581,972	1,900,195	741,975	1,900,195
16. Interest on Long-Term Debt	5,662,624	5,572,229	5,431,472	466,883
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	18,791	17,781	86,554	414
19. Other Deductions	1,432,541	1,367,824	1,174,820	1,025,277
20. Total Cost of Electric Service (12 thru 19)	74,024,084	90,019,693	79,472,167	8,063,905
21. Patronage Capital & Operating Margins (1 minus 20)	(538,523)	820,639	1,010,215	(2,590,967)
22. Non Operating Margins - Interest	288	24,317	300	7,586
23. Allowance for Funds Used During Construction	0	0	0	0
24. Income (Loss) from Equity Investments	0	0	0	0
25. Non Operating Margins - Other	1,015,358	39,990	31,499	(8,479)
26. Generation & Transmission Capital Credits	6,235,889	3,033,584	2,285,000	3,033,584
27. Other Capital Credits & Patronage Dividends	1,008,970	1,117,996	1,012,752	3,689
28. Extraordinary Items	0	0	0	0
29. Patronage Capital or Margins (21 thru 28)	7,721,982	5,036,526	4,339,766	445,413

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	101	117	5. Miles Transmission	295	295
2. Services Retired	20	33	6. Miles Distribution Overhead	823	830
3. Total Services In Place	18,448	18,532	7. Miles Distribution Underground	33	35
4. Idle Services (Exclude Seasonal)	1,430	1,497	8. Total Miles Energized (5+6+7)	1,151	1,160

Note 1: In July 2013, an ad valorem property tax surcharge was introduced. This property tax surcharge will be recalculated each year and the resulting increase or decrease put into place in February of the following year.

Note 2: In 2013, the Kansas Corporation Commission (KCC) approved a 5-year pilot program for a formula based rate program (FBR) approach to adjusting rates for distribution costs based on debt service coverage (DSC). 2014 was the first year this FBR approach was implemented and 2018 was the final year of the 5-year FBR Program. In 2015, the KCC approved a 3-year pilot 34.5 kV FBR Program to adjust rates for 34.5 kV sub-transmission related costs. 2016 was the first year of the 34.5 kV FBR Program and 2018 was the final year of the 3-year 34.5 kV FBR Program. An application to renew the FBR programs was filed with the KCC in 2019. KCC approved a new 5-year FBR program to begin in 2021.

Note 3: Based on an annual actuarial study of its pension plan, Southern Pioneer recognizes other comprehensive income (OCI), annual net periodic benefit cost and a projected pension obligation or asset.

Note 4: Under its wholesale power agreement, Southern Pioneer was committed to purchase its electric power and energy requirements from Mid-Kansas Electric Company, LLC. On January 1, 2020 Mid-Kansas Electric Company and Sunflower Electric Power Corporation merged. As of that date, Southern Pioneer's wholesale power agreement exists with the merged entity, Sunflower Electric Power Corporation, and extends through March 31, 2052.

Note 5: Southern Pioneer's electric revenue is billed on cycles throughout each month based on meter readings. As of December 31, 2022, Southern Pioneer's electric revenue includes an estimated unbilled revenue amount of \$2,191,000.

Note 6: As of December 31, 2022, the CoBank Line of Credit (LOC) was \$10,000,000 with \$10,000,000 available.

Note 7: Effective January 1, 2020, MKEC merged with Sunflower Electric Power Cooperative, Inc. As part of the merger, the Company was released of its guarantor obligation of certain MKEC outstanding debt, retroactive to December 31, 2019.

Note 8: In October 2011, \$63,688,239 of CoBank funds were advanced to pay off existing RUS debt of \$54,001,836 and RUS loan premiums of \$9,686,404. Southern Pioneer Electric took on additional \$7,000,000 in debt in November of 2018 and \$7,000,000 in debt in December 2019. Pioneer Electric Cooperative, Inc. guarantees all Southern Pioneer's debt.

Note 9: The Company participates in a cash management program with CoBank whereby CoBank draws, or sweeps, funds from the Company's other financial institutions on a daily basis. The CoBank sweep brings the balance in each of the other financial institutions' account to a specified amount. If the CoBank daily sweeps are not enough to cover the checks presented for payment that day, CoBank will draw on the established line of credit or investment account. Outstanding checks in excess of bank balances represent outstanding checks which will be paid by funds swept from the Company's other financial institutions or through the CoBank line of credit or investment account when presented for payment. If outstanding checks are in excess of the combined balances in all bank accounts, cash may appear to be negative.

Note 10: In April 2020, the Company was approved and received \$940,000 from the Small Business Administration Payroll Protection Program. Full forgiveness of the PPP Loan was received in 2021.

Note 11: In February 2021, the entire Southwest Power Pool region, which includes Southern Pioneer's service territory, experienced a winter storm that resulted in record low temperatures, causing a substantial increase in energy and natural gas usage throughout the region. This high demand, coupled with strained natural gas supply and low wind generation availability, resulted in extraordinarily high natural gas and market energy prices. On February 15, 2021 the KCC issued an Emergency Order authorizing every jurisdictional gas and electric utility, including Southern Pioneer, to defer the extraordinary costs incurred from Winter Storm Uri to a regulatory asset account. Southern Pioneer's Board of Directors requested approval from the Kansas Corporation Commission (KCC) to recover approximately \$16,900,000 of excess costs from the winter storm (including carrying costs) through an additional surcharge to customers over a three year period. On March 17, 2022, the KCC approved the cost recovery plan.

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT				BORROWER NAME		Southern Pioneer Electric Company	
				BORROWER DESIGNATION		KS060	
				ENDING DATE		12/31/2022	
PART E. CHANGES IN UTILITY PLANT							
	PLANT ITEM	BALANCE BEGINNING OF YEAR (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE END OF YEAR (e)	
1	Distribution Plant Subtotal	71,225,278	4,521,070	(1,449,617)	0	74,296,731	
2	General Plant Subtotal	8,874,191	526,023	(340,342)	0	9,059,872	
3	Headquarters Plant	14,000,997	7,984	0	0	14,008,981	
4	Intangibles	0	0	0	0	0	
5	Transmission Plant Subtotal	32,585,918	1,630,402	(432,214)	0	33,784,106	
6	Regional Transmission and Market Operation Plant	0	0	0	0	0	
7	Production Plant - Steam	0	0	0	0	0	
8	Production Plant - Nuclear	0	0	0	0	0	
9	Production Plant - Hydro	0	0	0	0	0	
10	Production Plant - Other	0	0	0	0	0	
11	All Other Utility Plant	23,558,384	0	0	0	23,558,384	
12	SUBTOTAL: (1 thru 11)	150,244,769	6,685,479	2,222,173	0	154,708,075	
13	Construction Work in Progress	1,936,874	(517,045)			1,419,829	
14	TOTAL UTILITY PLANT (12+13)	152,181,644	6,168,433	2,222,173	0	156,127,904	
CFC NO LONGER REQUIRES SECTIONS "F", "J", AND "M" DATA Those sections refer to data on "Materials and Supplies" (F), "Energy Efficiency and Conservation Loan Program" (J), and "Annual Meeting and Board Data" (M).							
PART H. SERVICE INTERRUPTIONS							
	ITEM	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause		TOTAL (e)
		Power Supplier (a)	Major Event (b)	Planned (c)	All Other (d)		
1.	Present Year	17.12	18.55	25.67	71.25		132.59
2.	Five-Year Average	8.19	28.02	22.86	79.34		138.41
PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS							
1.	Number of Full Time Employees	47		4. Payroll - Expensed	4,544,909		
2.	Employee - Hours Worked - Regular Time	124,320		5. Payroll - Capitalized	1,351,774		
3.	Employee - Hours Worked - Overtime	5,287		6. Payroll - Other	214,015		
PART J. PATRONAGE CAPITAL				PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE			
	ITEM	THIS YEAR (a)	CUMULATIVE (b)	1. Amount Due Over 60 Days: 151,545			
1.	General Retirement	0	0	2. Amount Written Off During Year: 86,508			
2.	Special Retirements	0	0				
3.	Total Retirements (1+2)	0	0				
4.	Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	1,050,213					
5.	Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	720,368					
6.	Total Cash Received (4+5)	1,770,581					

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT							BORROWER NAME		Southern Pioneer Electric Company	
							BORROWER DESIGNATION		KS060	
							ENDING DATE		12/31/2022	
PART L. KWH PURCHASED AND TOTAL COST										
	NAME OF SUPPLIER (a)	CFC USE ONLY SUPPLIER CODE (b)	RENEWABLE ENERGY PROGRAM NAME (c)	RENEWABLE FUEL TYPE (d)	KWH PURCHASED (e)	TOTAL COST (f)	AVERAGE COST PER KWH (cents) (g)	INCLUDED IN TOTAL COST		
								FUEL COST ADJUSTMENT (h)	WHEELING & OTHER CHARGES (or Credits) (i)	COMMENTS (j)
1	Sunflower Electric Power Corp(KS053)			0 None	818,934,935	53,315,206	6.51	34,337,655	31,500	Comments
2	Storm Related Deferred Power Cost			0 None	0	10,011,105	0.00	0	0	Comments
3				0 None	0	0	0.00	0	0	Comments
4				0 None	0	0	0.00	0	0	Comments
5				0 None	0	0	0.00	0	0	Comments
6				0 None	0	0	0.00	0	0	Comments
7				0 None	0	0	0.00	0	0	Comments
8				0 None	0	0	0.00	0	0	Comments
9				0 None	0	0	0.00	0	0	Comments
10				0 None	0	0	0.00	0	0	Comments
11				0 None	0	0	0.00	0	0	Comments
12				0 None	0	0	0.00	0	0	Comments
13				0 None	0	0	0.00	0	0	Comments
14				0 None	0	0	0.00	0	0	Comments
15				0 None	0	0	0.00	0	0	Comments
16				0 None	0	0	0.00	0	0	Comments
17				0 None	0	0	0.00	0	0	Comments
18				0 None	0	0	0.00	0	0	Comments
19				0 None	0	0	0.00	0	0	Comments
20				0 None	0	0	0.00	0	0	Comments
21	TOTALS				818,934,935	63,326,311	7.73	34,337,655	31,500	

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer Electric Company
	BORROWER DESIGNATION	KS060
	ENDING DATE	12/31/2022

PART L. KWH PURCHASED AND TOTAL COST (Continued)

COMMENTS	
1	
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NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer Electric Company
	BORROWER DESIGNATION	KS060
	ENDING DATE	12/31/2022

PART M. LONG-TERM LEASES (If additional space is needed, use separate sheet)

*LIST BELOW ALL "RESTRICTED PROPERTY" ** HELD UNDER "LONG TERM" LEASE. (If none, State "NONE")*

	NAME OF LESSOR	TYPE OF PROPERTY	RENTAL THIS YEAR
1.			\$0
2.			\$0
3.		TOTAL	\$0

** "RESTRICTED PROPERTY" means all properties other than automobiles, trucks, tractors, other vehicles (including without limitation aircraft and ships), office and warehouse space and office equipment (including without limitation computers). "LONG TERM" means leases having unexpired terms in excess of 3 years and covering property having an initial cost in excess of \$250,000).

PART O. LONG-TERM DEBT SERVICE REQUIREMENTS

	NAME OF LENDER	BALANCE END OF YEAR	BILLED THIS YEAR			CFC USE ONLY
			INTEREST (a)	PRINCIPAL (b)	TOTAL (c)	
1	National Rural Utilities Cooperative Finance Corporation	0	0	0	0	
2	NCSC	0	0	0	0	
3	Farmer Mac	0	0	0	0	
4	Cobank, ACB	108,885,953	5,757,942	3,284,744	9,042,686	
5	Retirement Plan	1,139,801	0	0	0	
6	Mortgage Registration Fees	(189,296)	0	0	0	
7		0	0	0	0	
8		0	0	0	0	
9		0	0	0	0	
10	Principal Payments Received from Ultimate Recipients of IRP Loans			0		
11	Principal Payments Received from Ultimate Recipients of REDL Loans			0		
12	TOTAL (Sum of 1 thru 9)	\$109,836,458	\$5,757,942	\$3,284,744	\$9,042,686	

COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT		BORROWER NAME			Southern Pioneer Electric Company
		BORROWER DESIGNATION			KS060
		ENDING DATE			12/31/2022
PART R. POWER REQUIREMENTS DATABASE					
CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JANUARY CONSUMERS (a)	DECEMBER CONSUMERS (b)	AVERAGE CONSUMERS (c)	TOTAL KWH SALES AND REVENUE (d)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	12,563	12,558	12,561	
	b. KWH Sold				122,688,342
	c. Revenue				21,517,776
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
3. Irrigation Sales	a. No. Consumers Served	43	43	43	
	b. KWH Sold				3,112,346
	c. Revenue				504,673
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,256	4,285	4,271	
	b. KWH Sold				153,210,691
	c. Revenue				24,056,679
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	24	24	24	
	b. KWH Sold				520,516,250
	c. Revenue				42,286,724
6. Public Street & Highway Lighting	a. No. Consumers Served	128	125	127	
	b. KWH Sold				1,436,705
	c. Revenue				700,893
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
8. Sales for Resales-RUS Borrowers	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
10. TOTAL No. of Consumers (lines 1a thru 9a)		17,014	17,035	17,026	
11. TOTAL KWH Sold (lines 1b thru 9b)					800,964,334
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)					89,066,744
13. Transmission Revenue					0
14. Other Electric Revenue					1,773,588
15. KWH - Own Use					991,938
16. TOTAL KWH Purchased					818,934,935
17. TOTAL KWH Generated					0
18. Cost of Purchases and Generation					64,712,227
19. Interchange - KWH - Net					0
20. Peak - Sum All KW Input (Metered)					143,120
		<input type="radio"/> None <input type="radio"/> Non-coincident <input checked="" type="radio"/> Coincident			

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer Electric Company
	BORROWER DESIGNATION	KS060
	ENDING DATE	12/31/2022

PART S. ENERGY EFFICIENCY PROGRAMS

Line #	Classification	Added This Year			Total To Date		
		Number of Consumers (a)	Amount Invested (b)	ESTIMATED MMBTU Savings (c)	Number of Consumers (d)	Amount Invested (e)	ESTIMATED MMBTU Savings (f)
1.	Residential Sales (excluding seasonal)	0	0	0	0	0	0
2.	Residential Sales - Seasonal	0	0	0	0	0	0
3.	Irrigation Sales	0	0	0	0	0	0
4.	Comm. and Ind. 1000 KVA or Less	0	0	0	0	0	0
5.	Comm. and Ind. Over 1000 KVA	0	0	0	0	0	0
6.	Public Street and Highway Lighting	0	0	0	0	0	0
7.	Other Sales to Public Authorities	0	0	0	0	0	0
8.	Sales for Resales - RUS Borrowers	0	0	0	0	0	0
9.	Sales for Resales - Other	0	0	0	0	0	0
10.	TOTAL	0	0	0	0	0	0

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT		BORROWER NAME		Southern Pioneer Electric Company
		BORROWER DESIGNATION		KS060
		ENDING DATE		12/31/2022
(All investments refer to your most recent CFC Loan Agreement)				
7a - PART 1 - INVESTMENTS				
DESCRIPTION (a)	INCLUDED (\$) (b)	EXCLUDED (\$) (c)	INCOME OR LOSS (d)	
2. INVESTMENTS IN ASSOCIATED ORGANIZATIONS				
5	MID-KANSAS ELECTRIC COMPANY		33,064,265	
6	COBANK - PATRONAGE		3,359,251	
7	COBANK - MEMBERSHIP		1,000	
8				
Subtotal (Line 5 thru 8)		0	36,424,516	0
3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS				
9				
10				
11				
12				
Subtotal (Line 9 thru 12)		0	0	0
4. OTHER INVESTMENTS				
13	PIONEER COMMUNICATIONS & SCTA & KANOKLA	41,977		
14	FEDERATED RURAL INSURANCE EXCHANGE	380,573		
15	NISC CAPITAL CREDITS	118,373		
16	OTHER INVESTMENTS	146,026		
Subtotal (Line 13 thru 16)		686,949	0	0
5. SPECIAL FUNDS				
17				
18				
19				
20				
Subtotal (Line 17 thru 20)		0	0	0
6. CASH - GENERAL				
21	EQUITY - LIBERAL		45,229	
22	COBANK & CLEARING ACCT & WORKING FUNDS	1,099,126	0	
23	PEOPLES BANK		25,033	
24	GRANT COUNTY BANK		87,924	
Subtotal (Line 21 thru 24)		1,099,126	158,185	0
7. SPECIAL DEPOSITS				
25				
26				
27				
28				
Subtotal (Line 25 thru 28)		0	0	0
8. TEMPORARY INVESTMENTS				
29				
30				
31				
32				
Subtotal (Line 29 thru 32)		0	0	0
9. ACCOUNT & NOTES RECEIVABLE - NET				
33	NOTES RECEIVABLE - EMPLOYEE MISC & COMPUTER CONTR	1,145		
34	NOTES RECEIVABLE - LINE EXTENTION CONTRACTS	52,822		
35	ACCOUNTS RECEIVABLE - NET	356,000		
36				
Subtotal (Line 33 thru 36)		409,967	0	0
10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED				
37				
38				
39				
40				
Subtotal (Line 37 thru 40)		0	0	0
Total		2,196,042	36,582,701	0

NATIONAL RURAL UTILITIES			BORROWER NAME		Southern Pioneer Electric Company
COOPERATIVE FINANCE CORPORATION			BORROWER DESIGNATION		KS060
FINANCIAL AND STATISTICAL REPORT			ENDING DATE		12/31/2022
(All investments refer to your most recent CFC Loan Agreement)					
7a - PART II. LOAN GUARANTEES					
Line No.	Organization & Guarantee Beneficiary (a)	Maturity Date of Guarantee Obligation (b)	Original Amount (\$) (c)	Performance Guarantee Exposure or Loan Balance (\$) (d)	Available Loans (Covered by Guarantees) (e)
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
TOTALS (Line 1 thru 5)			0	0	0
7a - PART III. LOANS					
Line No.	Name of Organization (a)	Maturity Date (b)	Original Amount (\$) (c)	Loan Balance (\$) (d)	Available Loans (e)
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
TOTALS (Line 1 thru 5)			0	0	0
7a - PART IV. TOTAL INVESTMENTS AND LOANS GUARANTEES					
1	TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Column e + Part III, Totals - Column d + Column e)				2,196,042
2	LARGER OF (a) OR (b)				23,419,186
	a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)			23,419,186	
	b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)			23,177,381	

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer Electric Company
	BORROWER DESIGNATION	KS060
	ENDING DATE	12/31/2021

Submit one electronic copy and one signed hard copy to CFC. Round all numbers to the nearest dollar.

CERTIFICATION	BALANCE CHECK RESULTS	AUTHORIZATION
We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 5px; margin-right: 10px;"> <div style="background-color: red; color: white; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center; margin-bottom: 5px;">0</div> <div style="background-color: yellow; color: black; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center; margin-bottom: 5px;">1</div> <div style="background-color: green; color: white; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">25</div> </div> <div> <p>Needs Attention</p> <p>Please Review</p> <p>Matches</p> </div> </div>	<p style="text-align: center;">NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA?</p> <div style="display: flex; justify-content: center; gap: 20px;"> <input checked="" type="radio"/> YES <input type="radio"/> NO </div>
<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> Signature of Office Manager or Accountant </div> <div style="text-align: center;"> 4-30-22 Date </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="text-align: center;"> Signature of Manager </div> <div style="text-align: center;"> 4-30-22 Date </div> </div>		

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR	THIS YEAR	BUDGET	
	(a)	(b)	(c)	
1. Operating Revenue and Patronage Capital	67,063,196	73,485,561	73,439,274	5,567,915
2. Power Production Expense	0	-	-	0
3. Cost of Purchased Power	42,703,844	47,229,703	46,467,672	3,424,723
4. Transmission Expense	1,380,302	1,263,452	1,379,812	88,329
5. Regional Market Operations Expense	0	-	-	0
6. Distribution Expense - Operation	5,004,166	5,407,602	5,412,738	449,746
7. Distribution Expense - Maintenance	2,154,583	2,037,365	2,230,628	163,121
8. Consumer Accounts Expense	1,342,409	1,432,123	1,377,922	108,331
9. Customer Service and Informational Expense	211,449	334,931	280,500	21,701
10. Sales Expense	20,073	17,128	42,563	675
11. Administrative and General Expense	2,987,250	2,659,346	3,289,738	213,200
12. Total Operation & Maintenance Expense (2 thru 11)	55,804,076	60,381,650	60,481,573	4,469,826
13. Depreciation & Amortization Expense	3,661,752	3,946,506	3,660,539	330,903
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	982,227	2,581,972	1,099,408	2,581,972
16. Interest on Long-Term Debt	5,785,072	5,662,624	5,781,477	228,775
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	80,904	18,791	100,919	485
19. Other Deductions	1,153,266	1,432,541	1,195,947	1,091,163
20. Total Cost of Electric Service (12 thru 19)	67,467,297	74,024,084	72,319,863	8,703,124
21. Patronage Capital & Operating Margins (1 minus 20)	(404,101)	(538,523)	1,119,411	(3,135,209)
22. Non Operating Margins - Interest	224	289	3,171	12
23. Allowance for Funds Used During Construction	0	0	0	0
24. Income (Loss) from Equity Investments	0	0	0	0
25. Non Operating Margins - Other	35,703	1,015,357	989,961	21,657
26. Generation & Transmission Capital Credits	1,789,242	6,235,889	3,869,000	6,235,889
27. Other Capital Credits & Patronage Dividends	922,563	1,008,970	932,068	12,730
28. Extraordinary Items	0	0	0	0
29. Patronage Capital or Margins (21 thru 28)	2,343,631	7,721,982	6,913,611	3,135,079

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR	THIS YEAR		LAST YEAR	THIS YEAR
	(a)	(b)		(a)	(b)
1. New Services Connected	87	101	5. Miles Transmission	295	295
2. Services Retired	144	20	6. Miles Distribution Overhead	823	823
3. Total Services In Place	18,367	18,448	7. Miles Distribution Underground	33	33
4. Idle Services (Exclude Seasonal)	1,410	1,430	8. Total Miles Energized (5+6+7)	1,151	1,151

Note 1: In July 2013, an ad valorem property tax surcharge was introduced. This property tax surcharge will be recalculated each year and the resulting increase or decrease put into place in February of the following year.

Note 2: In 2013, the Kansas Corporation Commission (KCC) approved a 5-year pilot program for a formula based rate program (FBR) approach to adjusting rates for distribution costs based on debt service coverage (DSC). 2014 was the first year this FBR approach was implemented and 2018 was the final year of the 5-year FBR Program. In 2015, the KCC approved a 3-year pilot 34.5 kV FBR Program to adjust rates for 34.5 kV sub-transmission related costs. 2016 was the first year of the 34.5 kV FBR Program and 2018 was the final year of the 3-year 34.5 kV FBR Program. An application to renew the FBR programs was filed with the KCC in 2019. KCC approved a new 5-year FBR program to begin in 2021.

Note 3: Based on an annual actuarial study of its pension plan, Southern Pioneer recognizes other comprehensive income (OCI), annual net periodic benefit cost and a projected pension obligation or asset.

Note 4: Under its wholesale power agreement, Southern Pioneer was committed to purchase its electric power and energy requirements from Mid-Kansas Electric Company, LLC. On January 1, 2020 Mid-Kansas Electric Company and Sunflower Electric Power Corporation merged. As of that date, Southern Pioneer's wholesale power agreement exists with the merged entity, Sunflower Electric Power Corporation, and extends through March 31, 2052. Southern Pioneer's electric revenue is billed on cycles throughout each month based on meter readings. As of December 31, 2021, Southern Pioneer's electric revenue includes an estimated unbilled revenue amount of \$2,071,000.

Note 5: As of December 31, 2021, the CoBank Line of Credit (LOC) was \$10,000,000 with \$9,400,000 available.

Note 6: Effective January 1, 2020, MKEC merged with Sunflower Electric Power Cooperative, Inc. As part of the merger, the Southern Pioneer was released of its guarantor obligation of certain MKEC outstanding debt, retroactive to December 31, 2019.

Note 7: In October 2011, \$63,688,239 of CoBank funds were advanced to pay off existing RUS debt of \$54,001,836 and RUS loan premiums of \$9,686,404. Southern Pioneer Electric took on additional \$7,000,000 in debt in November of 2018 and \$7,000,000 in debt in December 2019. Pioneer Electric Cooperative, Inc. guarantees all Southern Pioneer's debt.

Note 8: The Company participates in a cash management program with CoBank whereby CoBank draws, or sweeps, funds from the Company's other financial institutions on a daily basis. The CoBank sweep brings the balance in each of the other financial institutions' account to a specified amount. If the CoBank daily sweeps are not enough to cover the checks presented for payment that day, CoBank will draw on the established line of credit or investment account. Outstanding checks in excess of bank balances represent outstanding checks which will be paid by funds swept from the Company's other financial institutions or through the CoBank line of credit or investment account when presented for payment. If outstanding checks are in excess of the combined balances in all bank accounts, cash may appear to be negative.

Note 9: In April 2020, the Company was approved and received \$940,000 from the Small Business Administration Payroll Protection Program. Full forgiveness of the PPP Loan was received in 2021.

Note 10: In February 2021, the entire Southwest Power Pool region, which includes Southern Pioneer's service territory, experienced a winter storm that resulted in extraordinarily high market energy prices. On February 15, 2021 the KCC issued an Emergency Order authorizing every jurisdictional gas and electric utility, including Southern Pioneer, to defer the extraordinary costs incurred from Winter Storm Uri to a regulatory asset account. Southern Pioneer's Board of Directors requested approval from the Kansas Corporation Commission (KCC) to recover approximately \$16,900,000 of excess costs from the winter storm (including carrying costs) through an additional surcharge to customers over the next three years. On March 17, 2022, the KCC approved the cost recovery plan.

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT				BORROWER NAME		Southern Pioneer Electric Company	
				BORROWER DESIGNATION		KS060	
				ENDING DATE		12/31/2021	
PART E. CHANGES IN UTILITY PLANT							
	PLANT ITEM	BALANCE BEGINNING OF YEAR (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE END OF YEAR (e)	
1	Distribution Plant Subtotal	69,033,448	3,473,649	1,281,817	0	71,225,280	
2	General Plant Subtotal	7,866,128	1,516,629	508,566	0	8,874,191	
3	Headquarters Plant	13,808,086	200,911	8,000	0	14,000,997	
4	Intangibles	0	0	0	0	0	
5	Transmission Plant Subtotal	32,431,236	201,820	47,138	0	32,585,918	
6	Regional Transmission and Market Operation Plant	0	0	0	0	0	
7	Production Plant - Steam	0	0	0	0	0	
8	Production Plant - Nuclear	0	0	0	0	0	
9	Production Plant - Hydro	0	0	0	0	0	
10	Production Plant - Other	0	0	0	0	0	
11	All Other Utility Plant	23,558,384	0	0	0	23,558,384	
12	SUBTOTAL: (1 thru 11)	146,697,282	5,393,009	1,845,521	0	150,244,770	
13	Construction Work in Progress	900,951	1,035,923			1,936,874	
14	TOTAL UTILITY PLANT (12+13)	147,598,233	6,428,932	1,845,521	0	152,181,644	
CFC NO LONGER REQUIRES SECTIONS "F", "J", AND "M" DATA Those sections refer to data on "Materials and Supplies" (F), "Energy Efficiency and Conservation Loan Program" (J), and "Annual Meeting and Board Data" (M).							
PART H. SERVICE INTERRUPTIONS							
	ITEM	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause		TOTAL (e)
		Power Supplier (a)	Major Event (b)	Planned (c)	All Other (d)		
1.	Present Year	6.68	121.55	15.03	78.91		222.17
2.	Five-Year Average	5.57	75.86	22.65	86.31		190.39
PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS							
1.	Number of Full Time Employees	47		4.	Payroll - Expensed	4,287,881	
2.	Employee - Hours Worked - Regular Time	120,308		5.	Payroll - Capitalized	1,245,136	
3.	Employee - Hours Worked - Overtime	4,451		6.	Payroll - Other	222,023	
PART J. PATRONAGE CAPITAL				PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE			
	ITEM	THIS YEAR (a)	CUMULATIVE (b)	1. Amount Due Over 60 Days: 87,126			
1.	General Retirement	0	0	2. Amount Written Off During Year: 66,008			
2.	Special Retirements	0	0				
3.	Total Retirements (1+2)	0	0				
4.	Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	1,343,119					
5.	Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	618,727					
6.	Total Cash Received (4+5)	1,961,846					

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT							BORROWER NAME		Southern Pioneer Electric Company	
							BORROWER DESIGNATION		KS060	
							ENDING DATE		12/31/2021	
PART L. KWH PURCHASED AND TOTAL COST										
	NAME OF SUPPLIER (a)	CFC USE ONLY SUPPLIER CODE (b)	RENEWABLE ENERGY PROGRAM NAME (c)	RENEWABLE FUEL TYPE (d)	KWH PURCHASED (e)	TOTAL COST (f)	AVERAGE COST PER KWH (cents) (g)	INCLUDED IN TOTAL COST		
								FUEL COST ADJUSTMENT (h)	WHEELING & OTHER CHARGES (or Credits) (i)	COMMENTS (j)
1	Sunflower Electric Power Corp(KS053)			0 None	803,859,174	47,229,703	5.88	44,978,706	30,240	Comments
2				0 None	0	0	0.00	0	0	Comments
3				0 None	0	0	0.00	0	0	Comments
4				0 None	0	0	0.00	0	0	Comments
5				0 None	0	0	0.00	0	0	Comments
6				0 None	0	0	0.00	0	0	Comments
7				0 None	0	0	0.00	0	0	Comments
8				0 None	0	0	0.00	0	0	Comments
9				0 None	0	0	0.00	0	0	Comments
10				0 None	0	0	0.00	0	0	Comments
11				0 None	0	0	0.00	0	0	Comments
12				0 None	0	0	0.00	0	0	Comments
13				0 None	0	0	0.00	0	0	Comments
14				0 None	0	0	0.00	0	0	Comments
15				0 None	0	0	0.00	0	0	Comments
16				0 None	0	0	0.00	0	0	Comments
17				0 None	0	0	0.00	0	0	Comments
18				0 None	0	0	0.00	0	0	Comments
19				0 None	0	0	0.00	0	0	Comments
20				0 None	0	0	0.00	0	0	Comments
21	TOTALS				803,859,174	47,229,703	5.88	44,978,706	30,240	

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PART L. KWH PURCHASED AND TOTAL COST (Continued)

COMMENTS	
1	
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NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer Electric Company
	BORROWER DESIGNATION	KS060
	ENDING DATE	12/31/2021

PART M. LONG-TERM LEASES (If additional space is needed, use separate sheet)

*LIST BELOW ALL "RESTRICTED PROPERTY" ** HELD UNDER "LONG TERM" LEASE. (If none, State "NONE")*

	NAME OF LESSOR	TYPE OF PROPERTY	RENTAL THIS YEAR
1.	NONE		\$0
2.			\$0
3.		TOTAL	\$0

** "RESTRICTED PROPERTY" means all properties other than automobiles, trucks, tractors, other vehicles (including without limitation aircraft and ships), office and warehouse space and office equipment (including without limitation computers). "LONG TERM" means leases having unexpired terms in excess of 3 years and covering property having an initial cost in excess of \$250,000).

PART O. LONG-TERM DEBT SERVICE REQUIREMENTS

	NAME OF LENDER	BALANCE END OF YEAR	BILLED THIS YEAR			CFC USE ONLY (d)
			INTEREST (a)	PRINCIPAL (b)	TOTAL (c)	
1	National Rural Utilities Cooperative Finance Corporation	0	0	0	0	
2	NCSC	0	0	0	0	
3	Farmer Mac	0	0	0	0	
4	Cobank, ACB	119,235,214	5,939,773	3,114,380	9,054,154	
5	Retirement Plan	5,793,025	0	0	0	
6	Mortgage Registration Fees	(199,236)	0	0	0	
7		0	0	0	0	
8		0	0	0	0	
9		0	0	0	0	
10	Principal Payments Received from Ultimate Recipients of IRP Loans			0		
11	Principal Payments Received from Ultimate Recipients of REDL Loans			0		
12	TOTAL (Sum of 1 thru 9)	\$124,829,004	\$5,939,773	\$3,114,380	\$9,054,154	

COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer Electric Company
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PART R. POWER REQUIREMENTS DATABASE

CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JANUARY CONSUMERS (a)	DECEMBER CONSUMERS (b)	AVERAGE CONSUMERS (c)	TOTAL KWH SALES AND REVENUE (d)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	12,544	12,555	12,550	
	b. KWH Sold				115,749,622
	c. Revenue				18,354,169
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
3. Irrigation Sales	a. No. Consumers Served	43	43	43	
	b. KWH Sold				2,300,973
	c. Revenue				367,420
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,243	4,268	4,256	
	b. KWH Sold				147,636,059
	c. Revenue				21,260,111
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	25	24	25	
	b. KWH Sold				518,159,853
	c. Revenue				30,929,190
6. Public Street & Highway Lighting	a. No. Consumers Served	128	128	128	
	b. KWH Sold				1,830,841
	c. Revenue				675,725
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
8. Sales for Resales-RUS Borrowers	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
10. TOTAL No. of Consumers (lines 1a thru 9a)		16,983	17,018	17,002	
11. TOTAL KWH Sold (lines 1b thru 9b)					785,677,348
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)					71,586,615
13. Transmission Revenue					0
14. Other Electric Revenue					1,898,946
15. KWH - Own Use					907,469
16. TOTAL KWH Purchased					803,859,174
17. TOTAL KWH Generated					0
18. Cost of Purchases and Generation					48,493,155
19. Interchange - KWH - Net					0
20. Peak - Sum All KW Input (Metered)					141,617
<input checked="" type="radio"/> None <input type="radio"/> Non-coincident <input type="radio"/> Coincident					

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer Electric Company
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PART S. ENERGY EFFICIENCY PROGRAMS





Line #	Classification	Added This Year			Total To Date		
		Number of Consumers (a)	Amount Invested (b)	ESTIMATED MMBTU Savings (c)	Number of Consumers (d)	Amount Invested (e)	ESTIMATED MMBTU Savings (f)
1.	Residential Sales (excluding seasonal)	0	0	0	0	0	0
2.	Residential Sales - Seasonal	0	0	0	0	0	0
3.	Irrigation Sales	0	0	0	0	0	0
4.	Comm. and Ind. 1000 KVA or Less	0	0	0	0	0	0
5.	Comm. and Ind. Over 1000 KVA	0	0	0	0	0	0
6.	Public Street and Highway Lighting	0	0	0	0	0	0
7.	Other Sales to Public Authorities	0	0	0	0	0	0
8.	Sales for Resales - RUS Borrowers	0	0	0	0	0	0
9.	Sales for Resales - Other	0	0	0	0	0	0
10.	TOTAL	0	0	0	0	0	0

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT		BORROWER NAME		Southern Pioneer Electric Company	
		BORROWER DESIGNATION		KS060	
		ENDING DATE		12/31/2021	
(All investments refer to your most recent CFC Loan Agreement)					
7a - PART 1 - INVESTMENTS					
DESCRIPTION (a)	INCLUDED (\$) (b)	EXCLUDED (\$) (c)	INCOME OR LOSS (d)		
2. INVESTMENTS IN ASSOCIATED ORGANIZATIONS					
5	SUNFLOWER ELECTRIC		31,080,894		
6	COBANK - PATRONAGE		3,028,497		
7	COBANK - MEMBERSHIP		1,000		
8					
Subtotal (Line 5 thru 8)		0	34,110,391		0
3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS					
9					
10					
11					
12					
Subtotal (Line 9 thru 12)		0	0		0
4. OTHER INVESTMENTS					
13	PIONEER COMMUNICATIONS & SCTA & KANOKLA	29,152			
14	FEDERATED RURAL INSURANCE EXCHANGE	344,488			
15	NISC CAPITAL CREDITS	122,591			
16	OTHER INVESTMENTS	28,609			
Subtotal (Line 13 thru 16)		524,840	0		0
5. SPECIAL FUNDS					
17					
18					
19					
20					
Subtotal (Line 17 thru 20)		0	0		0
6. CASH - GENERAL					
21	EQUITY - LIBERAL	0	29,789		
22	COBANK & CLEARING ACCT & WORKING FUNDS	0	(181,591)		
23	PEOPLES BANK	0	21,634		
24	GRANT COUNTY BANK	0	81,066		
Subtotal (Line 21 thru 24)		0	(49,102)		0
7. SPECIAL DEPOSITS					
25					
26					
27					
28					
Subtotal (Line 25 thru 28)		0	0		0
8. TEMPORARY INVESTMENTS					
29					
30					
31					
32					
Subtotal (Line 29 thru 32)		0	0		0
9. ACCOUNT & NOTES RECEIVABLE - NET					
33	NOTES RECEIVABLE - EMPLOYEE MISC & COMPUTER CONTR	0			
34	NOTES RECEIVABLE - LINE EXTENTION CONTRACTS	51,077			
35	ACCOUNTS RECEIVABLE - NET	365,827			
36					
Subtotal (Line 33 thru 36)		416,904	0		0
10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED					
37					
38					
39					
40					
Subtotal (Line 37 thru 40)		0	0		0
Total		941,744	34,061,289		0

NATIONAL RURAL UTILITIES			BORROWER NAME Southern Pioneer Electric Company		
COOPERATIVE FINANCE CORPORATION			BORROWER DESIGNATION KS060		
FINANCIAL AND STATISTICAL REPORT			ENDING DATE		12/31/2021
(All investments refer to your most recent CFC Loan Agreement)					
7a - PART II. LOAN GUARANTEES					
Line No.	Organization & Guarantee Beneficiary (a)	Maturity Date of Guarantee Obligation (b)	Original Amount (\$) (c)	Performance Guarantee Exposure or Loan Balance (\$) (d)	Available Loans (Covered by Guarantees) (e)
1	NONE		0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
TOTALS (Line 1 thru 5)			0	0	0
7a - PART III. LOANS					
Line No.	Name of Organization (a)	Maturity Date (b)	Original Amount (\$) (c)	Loan Balance (\$) (d)	Available Loans (e)
1	NONE		0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
TOTALS (Line 1 thru 5)			0	0	0
7a - PART IV. TOTAL INVESTMENTS AND LOANS GUARANTEES					
1	TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Column e + Part III, Totals - Column d + Column e)				941,744
2	LARGER OF (a) OR (b)				22,827,247
	a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)			22,827,247	
	b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)			18,962,763	

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer Electric Company
	BORROWER DESIGNATION	KS060
	ENDING DATE	12/31/2020

Submit one electronic copy and one signed hard copy to CFC. Round all numbers to the nearest dollar.

CERTIFICATION	BALANCE CHECK RESULTS	AUTHORIZATION
We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.		AUTHORIZATION NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA? 
 Signature of Office Manager or Accountant Date		
 Signature of Manager Date		

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR	THIS YEAR	BUDGET	
	(a)	(b)	(c)	
1. Operating Revenue and Patronage Capital	69,310,800	67,063,197	75,527,206	4,894,476
2. Power Production Expense	0	-	0	-
3. Cost of Purchased Power	42,300,113	42,703,844	47,853,831	3,456,554
4. Transmission Expense	1,479,422	1,380,302	1,574,440	126,232
5. Regional Market Operations Expense	0	-	0	-
6. Distribution Expense - Operation	4,912,230	5,004,166	5,212,899	446,349
7. Distribution Expense - Maintenance	2,018,483	2,154,583	2,159,626	190,013
8. Consumer Accounts Expense	1,318,955	1,342,409	1,480,310	104,219
9. Customer Service and Informational Expense	272,167	211,449	320,352	17,171
10. Sales Expense	17,788	20,073	40,515	1,276
11. Administrative and General Expense	2,685,386	2,987,250	3,074,944	203,701
12. Total Operation & Maintenance Expense (2 thru 11)	55,004,544	55,804,076	61,716,917	4,545,515
13. Depreciation & Amortization Expense	3,521,151	3,661,752	3,879,912	324,796
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	2,577,238	982,227	1,023,601	2,834
16. Interest on Long-Term Debt	5,636,276	5,785,072	5,957,326	483,651
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	131,137	80,904	143,088	13,837
19. Other Deductions	926,471	1,153,266	904,756	808,744
20. Total Cost of Electric Service (12 thru 19)	67,796,817	67,467,297	73,625,600	6,179,377
21. Patronage Capital & Operating Margins (1 minus 20)	1,513,983	(404,100)	1,901,606	(1,284,901)
22. Non Operating Margins - Interest	17,100	224	17,080	1
23. Allowance for Funds Used During Construction	0	0	0	0
24. Income (Loss) from Equity Investments	4,660,659	0	4,000,000	1,789,242
25. Non Operating Margins - Other	44,917	35,702	49,977	4,718
26. Generation & Transmission Capital Credits	0	1,789,242	0	0
27. Other Capital Credits & Patronage Dividends	852,725	922,563	866,016	7,007
28. Extraordinary Items	0	0	0	0
29. Patronage Capital or Margins (21 thru 28)	7,089,384	2,343,631	6,834,679	516,067

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR	THIS YEAR		LAST YEAR	THIS YEAR
	(a)	(b)		(a)	(b)
1. New Services Connected	75	87	5. Miles Transmission	302	295
2. Services Retired	40	144	6. Miles Distribution Overhead	801	823
3. Total Services In Place	18,379	18,367	7. Miles Distribution Underground	18	33
4. Idle Services (Exclude Seasonal)	1,453	1,410	8. Total Miles Energized (5+6+7)	1,121	1,151

Note 1: In July 2013, an ad valorem property tax surcharge was introduced. This property tax surcharge will be recalculated each year and the resulting increase or decrease put into place in February of the following year.

Note 2: In 2013, the Kansas Corporation Commission (KCC) approved a 5-year pilot program for a formula based rate program (FBR) approach to adjusting rates for distribution costs based on debt service coverage (DSC). 2014 was the first year this FBR approach was implemented and 2018 was the final year of the 5-year FBR Program. In 2015, the KCC approved a 3-year pilot 34.5 kV FBR Program to adjust rates for 34.5 kV sub-transmission related costs. 2016 was the first year of the 34.5 kV FBR Program and 2018 was the final year of the 3-year 34.5 kV FBR Program. An application to renew the FBR programs was filed with the KCC in 2019. KCC approved a new 5-year FBR program to begin in 2021.

Note 3: Based on an annual actuarial study of its pension plan, Southern Pioneer recognizes other comprehensive income (OCI), annual net periodic benefit cost and a projected pension obligation or asset.

Note 4: Under its wholesale power agreement, Southern Pioneer is committed to purchase its electric power and energy requirements from Mid-Kansas Electric Company, LLC. On January 1, 2020 Mid-Kansas Electric Company and Sunflower Electric Power Corporation merged. As of that date, Southern Pioneer's wholesale power agreement exists with the merged entity, Sunflower Electric Power Corporation, and extends through March 31, 2052. Southern Pioneer's electric revenue is billed on cycles throughout each month based on meter readings. As of December 31, 2020, Southern Pioneer's electric revenue includes an estimated unbilled revenue amount of \$1,817,717.

Note 5: As of December 31, 2020, the CoBank Line of Credit (LOC) was \$10,000,000 with \$6,802,844 available.

Note 6: Effective January 1, 2020, MKEC merged with Sunflower Electric Power Cooperative, Inc. As part of the merger, the Company was released of its guarantor obligation of certain MKEC outstanding debt, retroactive to December 31, 2019.

Note 7: In October 2011, \$63,688,239 of CoBank funds were advanced to pay off existing RUS debt of \$54,001,836 and RUS loan premiums of \$9,686,404. Southern Pioneer Electric took on additional \$7,000,000 in debt in November of 2018 and \$7,000,000 in debt in December 2019. Pioneer Electric Cooperative, Inc. guarantees all of Southern Pioneer's debt.

Note 8: The Company participates in a cash management program with CoBank whereby CoBank draws, or sweeps, funds from the Company's other financial institutions on a daily basis. The CoBank sweep brings the balance in each of the other financial institutions' account to a specified amount. If the CoBank daily sweeps are not enough to cover the checks presented for payment that day, CoBank will draw on the established line of credit or investment account. Outstanding checks in excess of bank balances represent outstanding checks which will be paid by funds swept from the Company's other financial institutions or through the CoBank line of credit or investment account when presented for payment. If outstanding checks are in excess of the combined balances in all bank accounts, cash may appear to be negative.

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer
	BORROWER DESIGNATION	KS060
	ENDING DATE	12/31/2020

PART E. CHANGES IN UTILITY PLANT

	PLANT ITEM	BALANCE BEGINNING OF YEAR (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE END OF YEAR (e)
1	Distribution Plant Subtotal	65,273,848	5,630,451	(1,870,851)	0	69,033,448
2	General Plant Subtotal	7,009,644	1,484,066	(627,583)	0	7,866,127
3	Headquarters Plant	7,191,971	6,616,115	0	0	13,808,086
4	Intangibles	0	0	0	0	0
5	Transmission Plant Subtotal	31,909,297	592,832	(70,893)	0	32,431,236
6	Regional Transmission and Market Operation Plant	0	0	0	0	0
7	Production Plant - Steam	0	0	0	0	0
8	Production Plant - Nuclear	0	0	0	0	0
9	Production Plant - Hydro	0	0	0	0	0
10	Production Plant - Other	0	0	0	0	0
11	All Other Utility Plant	23,558,384	0	0	0	23,558,384
12	SUBTOTAL: (1 thru 11)	134,943,146	14,323,464	2,569,327	0	146,697,283
13	Construction Work in Progress	10,144,100	(9,243,149)			900,951
14	TOTAL UTILITY PLANT (12+13)	145,087,246	5,080,315	2,569,327	0	147,598,234

CFC NO LONGER REQUIRES SECTIONS "F", "J", AND "M" DATA
Those sections refer to data on "Materials and Supplies" (F), "Energy Efficiency and Conservation Loan Program" (J), and "Annual Meeting and Board Data" (M).

PART H. SERVICE INTERRUPTIONS

	ITEM	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	TOTAL (e)
		Power Supplier (a)	Major Event (b)	Planned (c)	All Other (d)	
1.	Present Year	5.97	0.00	20.41	72.29	98.67
2.	Five-Year Average	4.50	60.23	24.45	87.19	176.37

PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS

1.	Number of Full Time Employees	44	4.	Payroll - Expensed	4,226,429
2.	Employee - Hours Worked - Regular Time	119,233	5.	Payroll - Capitalized	1,275,205
3.	Employee - Hours Worked - Overtime	4,213	6.	Payroll - Other	158,326

PART J. PATRONAGE CAPITAL

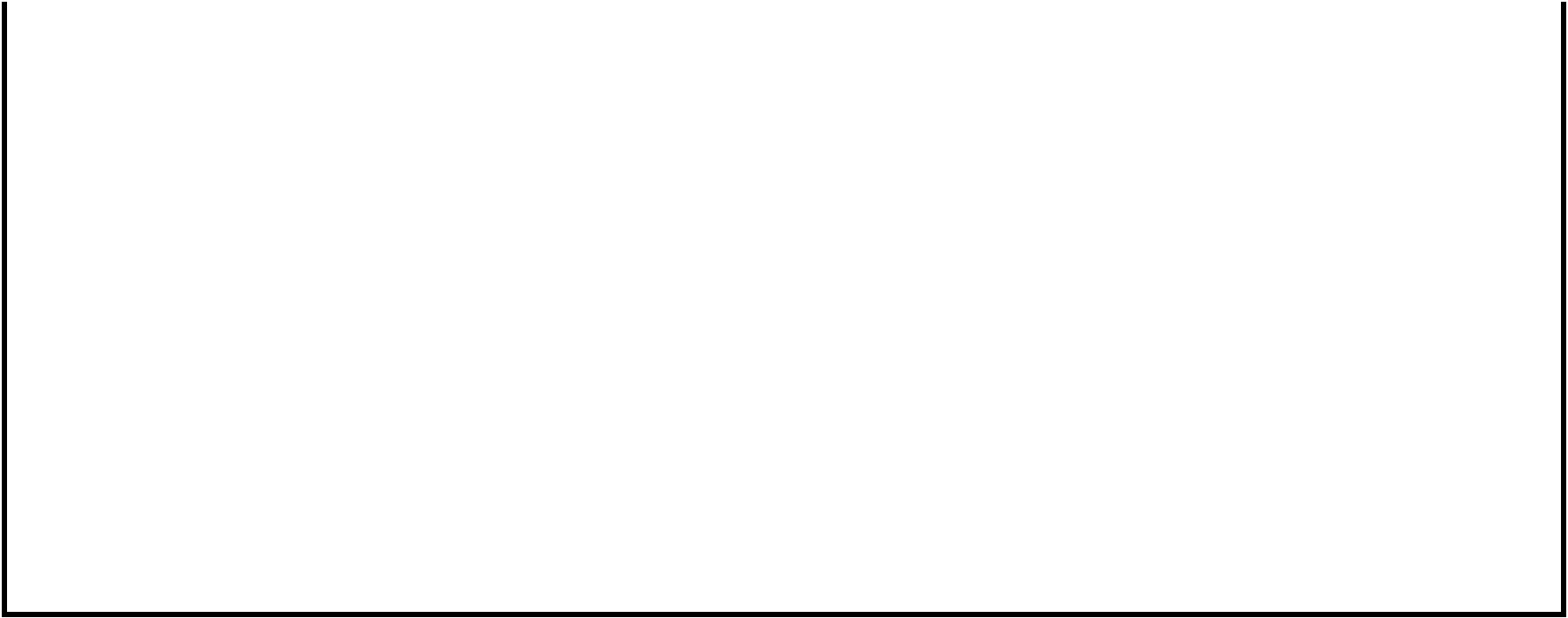
	ITEM	THIS YEAR (a)	CUMULATIVE (b)	PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE	
				1. Amount Due Over 60 Days:	2. Amount Written Off During Year:
1.	General Retirement	0	0	62,891	
2.	Special Retirements	0	0	63,635	
3.	Total Retirements (1+2)	0	0		
4.	Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	0			
5.	Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	551,883			
6.	Total Cash Received (4+5)	551,883			

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT							BORROWER NAME	Southern Pioneer		
							BORROWER DESIGNATION	KS060		
							ENDING DATE	12/31/2020		
PART L. KWH PURCHASED AND TOTAL COST										
	NAME OF SUPPLIER (a)	CFC USE ONLY SUPPLIER CODE (b)	RENEWABLE ENERGY PROGRAM NAME (c)	RENEWABLE FUEL TYPE (d)	KWH PURCHASED (e)	TOTAL COST (f)	AVERAGE COST PER KWH (cents) (g)	INCLUDED IN TOTAL COST		
								FUEL COST ADJUSTMENT (h)	WHEELING & OTHER CHARGES (or Credits) (i)	COMMENTS (j)
1	Sunflower Electric Coop (KS053)			0 None	783,860,716	42,703,844	5.45	24,743,187	30,135	Comments
2				0 None	0	0	0.00	0	0	Comments
3				0 None	0	0	0.00	0	0	Comments
4				0 None	0	0	0.00	0	0	Comments
5				0 None	0	0	0.00	0	0	Comments
6				0 None	0	0	0.00	0	0	Comments
7				0 None	0	0	0.00	0	0	Comments
8				0 None	0	0	0.00	0	0	Comments
9				0 None	0	0	0.00	0	0	Comments
10				0 None	0	0	0.00	0	0	Comments
11				0 None	0	0	0.00	0	0	Comments
12				0 None	0	0	0.00	0	0	Comments
13				0 None	0	0	0.00	0	0	Comments
14				0 None	0	0	0.00	0	0	Comments
15				0 None	0	0	0.00	0	0	Comments
16				0 None	0	0	0.00	0	0	Comments
17				0 None	0	0	0.00	0	0	Comments
18				0 None	0	0	0.00	0	0	Comments
19				0 None	0	0	0.00	0	0	Comments
20				0 None	0	0	0.00	0	0	Comments
21	TOTALS				783,860,716	42,703,844	5.45	24,743,187	30,135	

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer
	BORROWER DESIGNATION	KS060
	ENDING DATE	12/31/2020

PART L. KWH PURCHASED AND TOTAL COST (Continued)

COMMENTS	
1	Meter Charges of \$30,135.00 are included in purchased power cost.
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	



NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT		BORROWER NAME		Southern Pioneer		
		BORROWER DESIGNATION		KS060		
		ENDING DATE		12/31/2020		
PART M. LONG-TERM LEASES (If additional space is needed, use separate sheet)						
<i>LIST BELOW ALL "RESTRICTED PROPERTY" ** HELD UNDER "LONG TERM" LEASE. (If none, State "NONE")</i>						
	NAME OF LESSOR	TYPE OF PROPERTY	RENTAL THIS YEAR			
1.	NA				\$0	
2.					\$0	
3.			TOTAL		\$0	
<p>** "RESTRICTED PROPERTY" means all properties other than automobiles, trucks, tractors, other vehicles (including without limitation aircraft and ships), office and warehouse space and office equipment (including without limitation computers). "LONG TERM" means leases having unexpired terms in excess of 3 years and covering property having an initial cost in excess of \$250,000.</p>						
PART O. LONG-TERM DEBT SERVICE REQUIREMENTS						
	NAME OF LENDER	BALANCE END OF YEAR	BILLED THIS YEAR			CFC USE ONLY
			INTEREST (a)	PRINCIPAL (b)	TOTAL (c)	
1	National Rural Utilities Cooperative Finance Corporation	0	0	0	0	
2	NCSC	0	0	0	0	
3	Farmer Mac	0	0	0	0	
4	Cobank, ACB	102,505,361	5,785,072	2,949,718	8,734,790	
5	Retirement Plan	6,040,795	0	0	0	
6	Mortgage Registration Fees	(209,175)	0	0	0	
7		0	0	0	0	
8		0	0	0	0	
9		0	0	0	0	
10	Principal Payments Received from Ultimate Recipients of IRP Loans			0		
11	Principal Payments Received from Ultimate Recipients of REDL Loans			0		
12	TOTAL (Sum of 1 thru 9)	\$108,336,981	\$5,785,072	\$2,949,718	\$8,734,790	

COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer
	BORROWER DESIGNATION	KS060
	ENDING DATE	12/31/2020

PART R. POWER REQUIREMENTS DATABASE

CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JANUARY CONSUMERS (a)	DECEMBER CONSUMERS (b)	AVERAGE CONSUMERS (c)	TOTAL KWH SALES AND REVENUE (d)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	12,490	12,516	12,503	
	b. KWH Sold				115,410,109
	c. Revenue				16,898,548
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
3. Irrigation Sales	a. No. Consumers Served	42	43	43	
	b. KWH Sold				2,313,259
	c. Revenue				345,682
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,056	4,204	4,130	
	b. KWH Sold				141,362,885
	c. Revenue				19,326,993
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	24	25	25	
	b. KWH Sold				502,666,234
	c. Revenue				27,846,281
6. Public Street & Highway Lighting	a. No. Consumers Served	131	128	130	
	b. KWH Sold				2,118,208
	c. Revenue				657,122
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
8. Sales for Resales-RUS Borrowers	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
10. TOTAL No. of Consumers (lines 1a thru 9a)		16,743	16,916	16,831	
11. TOTAL KWH Sold (lines 1b thru 9b)					763,870,695
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)					65,074,626
13. Transmission Revenue					0
14. Other Electric Revenue					1,988,571
15. KWH - Own Use					884,939
16. TOTAL KWH Purchased					783,860,716
17. TOTAL KWH Generated					0
18. Cost of Purchases and Generation					44,084,146
19. Interchange - KWH - Net					0
20. Peak - Sum All KW Input (Metered)					132,177
<input type="radio"/> None <input type="radio"/> Non-coincident <input checked="" type="radio"/> Coincident					

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer
	BORROWER DESIGNATION	KS060
	ENDING DATE	12/31/2020

PART S. ENERGY EFFICIENCY PROGRAMS

Line #	Classification	Added This Year			Total To Date		
		Number of Consumers (a)	Amount Invested (b)	ESTIMATED MMBTU Savings (c)	Number of Consumers (d)	Amount Invested (e)	ESTIMATED MMBTU Savings (f)
1.	Residential Sales (excluding seasonal)	0	0	0	0	0	0
2.	Residential Sales - Seasonal	0	0	0	0	0	0
3.	Irrigation Sales	0	0	0	0	0	0
4.	Comm. and Ind. 1000 KVA or Less	0	0	0	0	0	0
5.	Comm. and Ind. Over 1000 KVA	0	0	0	0	0	0
6.	Public Street and Highway Lighting	0	0	0	0	0	0
7.	Other Sales to Public Authorities	0	0	0	0	0	0
8.	Sales for Resales - RUS Borrowers	0	0	0	0	0	0
9.	Sales for Resales - Other	0	0	0	0	0	0
10.	TOTAL	0	0	0	0	0	0

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT		BORROWER NAME		Southern Pioneer	
		BORROWER DESIGNATION		KS060	
		ENDING DATE		12/31/2020	
(All investments refer to your most recent CFC Loan Agreement)					
7a - PART 1 - INVESTMENTS					
DESCRIPTION (a)	INCLUDED (\$) (b)	EXCLUDED (\$) (c)	INCOME OR LOSS (d)		
2. INVESTMENTS IN ASSOCIATED ORGANIZATIONS					
5	MID-KANSAS ELECTRIC COMPANY		26,188,124		
6	COBANK - PATRONAGE		2,696,010		
7	COBANK - MEMBERSHIP		1,000		
8					
Subtotal (Line 5 thru 8)		0	28,885,134	0	
3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS					
9					
10					
11					
12					
Subtotal (Line 9 thru 12)		0	0	0	
4. OTHER INVESTMENTS					
13	PIONEER COMMUNICATIONS & SCTA & KANOKLA	27,668			
14	FEDERATED RURAL INSURANCE EXCHANGE	321,894			
15	NISC CAPITAL CREDITS	114,921			
16	OTHER INVESTMENTS	48,734			
Subtotal (Line 13 thru 16)		513,217	0	0	
5. SPECIAL FUNDS					
17					
18					
19					
20					
Subtotal (Line 17 thru 20)		0	0	0	
6. CASH - GENERAL					
21	EQUITY - LIBERAL		50,144		
22	COBANK & CLEARING ACCT & WORKING FUNDS		(44,432)		
23	PEOPLES BANK		39,791		
24	GRANT COUNTY BANK		150,831		
Subtotal (Line 21 thru 24)		0	196,334	0	
7. SPECIAL DEPOSITS					
25					
26					
27					
28					
Subtotal (Line 25 thru 28)		0	0	0	
8. TEMPORARY INVESTMENTS					
29					
30					
31					
32					
Subtotal (Line 29 thru 32)		0	0	0	
9. ACCOUNT & NOTES RECEIVABLE - NET					
33	NOTES RECEIVABLE - EMPLOYEE MISC & COMPUTER CONTR	631			
34	NOTES RECEIVABLE - LINE EXTENTION CONTRACTS	22,956			
35	ACCOUNTS RECEIVABLE - NET	320,660			
36					
Subtotal (Line 33 thru 36)		344,247	0	0	
10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED					
37					
38					
39					
40					
Subtotal (Line 37 thru 40)		0	0	0	
Total		857,464	29,081,468	0	

NATIONAL RURAL UTILITIES			BORROWER NAME		Southern Pioneer
COOPERATIVE FINANCE CORPORATION			BORROWER DESIGNATION		KS060
FINANCIAL AND STATISTICAL REPORT			ENDING DATE		12/31/2020
(All investments refer to your most recent CFC Loan Agreement)					
7a - PART II. LOAN GUARANTEES					
Line No.	Organization & Guarantee Beneficiary (a)	Maturity Date of Guarantee Obligation (b)	Original Amount (\$) (c)	Performance Guarantee Exposure or Loan Balance (\$) (d)	Available Loans (Covered by Guarantees) (e)
1	None		0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
TOTALS (Line 1 thru 5)			0	0	0
7a - PART III. LOANS					
Line No.	Name of Organization (a)	Maturity Date (b)	Original Amount (\$) (c)	Loan Balance (\$) (d)	Available Loans (e)
1	None		0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
TOTALS (Line 1 thru 5)			0	0	0
7a - PART IV. TOTAL INVESTMENTS AND LOANS GUARANTEES					
1	TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Column e + Part III, Totals - Column d + Column e)				857,464
2	LARGER OF (a) OR (b)				22,139,735
	a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)			22,139,735	
	b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)			14,924,533	

EXHIBIT 3

Populated FBR Plant Template

Live Excel version will be uploaded to a secure site or emailed upon request, as appropriate.

SOUTHERN PIONEER ELECTRIC COMPANY
FORMULA-BASED RATE - 2022 TEST YEAR

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
LINE NO.	ITEM	UNADJUSTED HISTORICAL TEST YEAR 2022 (\$)	ADJUSTMENTS NO. AMOUNT (\$)	ADJUSTED HISTORICAL TEST YEAR 2022 (\$)	34.5 kV ALLOCATION FACTORS	34.5 kV SYSTEM (\$)	DISTRIBUTION SYSTEM (\$)	
						(e) x (f)	(e) - (g)	
1.	A. STATEMENT OF OPERATIONS							
2.	Operating Revenue and Patronage Capital	90,840,332	F7, Pt. A, Col. B	[1] (975,549)	89,864,783	Direct	1 3,955,087	85,909,696
3.	Power Production Expense	-	F7, Pt. A, Col. B		-	0.0000	-	-
4.	Cost of Purchased Power	63,326,311	F7, Pt. A, Col. B		63,326,311	0.0000	-	63,326,311
5.	Transmission Expense	1,385,916	F7, Pt. A, Col. B		1,385,916	1.0000	1,385,916	-
6.	Regional Market Expense	-	F7, Pt. A, Col. B		-	0.0000	-	-
7.	Distribution Expense - Operation	5,419,328	F7, Pt. A, Col. B	[2-a] (907)	5,418,421	0.0000	-	5,418,421
8.	Distribution Expense - Maintenance	2,452,920	F7, Pt. A, Col. B	[2-b] -	2,452,920	0.0000	-	2,452,920
9.	Customer Accounts Expense	1,541,163	F7, Pt. A, Col. B	[2-c] (7,976)	1,533,187	0.0000	-	1,533,187
10.	Customer Service and Informational Expense	320,375	F7, Pt. A, Col. B	[2-d] (24,925)	295,450	0.0000	-	295,450
11.	Sales Expense	14,371	F7, Pt. A, Col. B	[2-e] (10,359)	4,012	0.0000	-	4,012
12.	Administrative and General Expense	2,660,620	F7, Pt. A, Col. B	[2-f] (59,010)	2,601,610	0.0295	2 76,749	2,524,862
13.	Total Operation & Maintenance Expense	77,121,004	F7, Pt. A, Col. B	(103,176)	77,017,828		1,462,665	75,555,163
14.	Depreciation and Amortization Expense	4,040,660	F7, Pt. A, Col. B		4,040,660	0.2457	3 992,619	3,048,041
15.	Tax Expense - Property & Gross Receipts	-	F7, Pt. A, Col. B		-	0.2269	4 -	-
16.	Tax Expense - Other	1,900,195	F7, Pt. A, Col. B	[3] (1,900,195)	-	0.0318	5 -	-
17.	Interest on Long-Term Debt	5,572,229	F7, Pt. A, Col. B	[4] (48,655)	5,523,574	0.2269	4 1,253,533	4,270,041
18.	Interest Charged to Construction - Credit	-	F7, Pt. A, Col. B		-	0.2269	4 -	-
19.	Interest Expense - Other	17,781	F7, Pt. A, Col. B	[5] (1,801)	15,981	0.2269	4 3,627	12,354
20.	Other Deductions	1,367,824	F7, Pt. A, Col. B	[2-g] (28,714)	1,339,110	0.2269	4 303,901	1,035,209
21.	Total Cost of Electric Service	90,019,693	F7, Pt. A, Col. B	(2,082,540)	87,937,153		4,016,344	83,920,808
22.	Patronage Capital & Operating Margins	820,639	F7, Pt. A, Col. B	1,106,991	1,927,630		(61,257)	1,988,887
23.	Non Operating Margins - Interest	24,317	F7, Pt. A, Col. B		24,317	0.2269	4 5,519	18,798
24.	Allowance for Funds Used During Construction	-	F7, Pt. A, Col. B		-	0.2269	4 -	-
25.	Income (Loss) from Equity Investments	-	F7, Pt. A, Col. B		-	0.0000	-	-
26.	Non Operating Margins - Other	39,990	F7, Pt. A, Col. B	[8] -	39,990	0.0295	2 1,180	38,810
27.	Generation and Transmission Capital Credits	3,033,584	F7, Pt. A, Col. B		3,033,584	0.0000	-	3,033,584
28.	Other Capital Credits and Patr. Dividends	1,117,996	F7, Pt. A, Col. B		1,117,996	0.2269	4 253,721	864,275
29.	Extraordinary Items	-	F7, Pt. A, Col. B		-	0.0000	-	-
30.	Patronage Capital or Margins	5,036,526	F7, Pt. A, Col. B	1,106,991	6,143,517	0.0324	6 199,162	5,944,355

**SOUTHERN PIONEER ELECTRIC COMPANY
FORMULA-BASED RATE - POPULATED TEMPLATE (Cont'd)**

(a) LINE NO.	(b) ITEM	(c) UNADJUSTED HISTORICAL TEST YEAR 2022 (\$)	(d) ADJUSTMENTS NO. AMOUNT (\$)	(e) ADJUSTED HISTORICAL TEST YEAR 2022 (\$)	(f) 34.5 kV ALLOCATION FACTORS	(g) 34.5 kV SYSTEM (\$)	(h) DISTRIBUTION SYSTEM (\$)
31.						(e) x (f)	(e) - (g)
32.	<u>B. DEBT SERVICE PAYMENTS</u>						
33.	Interest Expense	5,590,010		5,539,554	0.2269	1,257,159	4,282,395
34.	Principal Payments	3,284,744	[6]	3,449,261	0.2269	782,783	2,666,478
35.	Total Debt Service Payments	8,874,754		8,988,816	0.2269	2,039,943	6,948,873
36.							
37.	<u>C. DEBT SERVICE MARGINS</u>						
38.	Patronage Capital or Margins	5,036,526		6,143,517	0.0324	199,162	5,944,355
39.	Plus: Depreciation and Amortization Expense	4,040,660		4,040,660	0.2457	992,619	3,048,041
40.	Plus: Interest Expense	5,590,010	(50,456)	5,539,554	0.2269	1,257,159	4,282,395
41.	Plus: Non-Cash Other Deductions Amortizations	1,313,412		1,313,412	0.2269	298,069	1,015,343
42.	Plus: Cash Capital Credits Cash Received	1,770,581		1,770,581	0.2269	401,820	1,368,761
43.	Plus: Non-Cash Income Tax Expense	1,900,195	(1,900,195)	-	0.0318	-	-
44.	Less: Generation and Transmission Capital Credits	(3,033,584)		(3,033,584)	0.0000	-	(3,033,584)
45.	Less: Other Capital Credits and Patr. Dividends	(1,117,996)		(1,117,996)	0.2269	(253,721)	(864,275)
46.	Total Debt Service Margins	15,499,804		14,656,144		2,895,108	11,761,036
47.							
48.	<u>D. DEBT SERVICE COVERAGE</u>	1.75		1.63		1.42	1.69
49.							
50.	<u>E. DEBT SERVICE COVERAGE TARGET</u>					1.60	1.60
51.					Adjusted DSC Margins are:	Below the Target	Above the Target
52.							
53.	<u>F. OPERATING INCOME ADJUSTMENT</u>						
54.	DSC Adjustment Required to Achieve Target					0.18	(0.09)
55.	Debt Service Payments					2,039,943	6,948,873
56.	After-Tax Operating Income Adjustment					367,190	(625,399)
57.	Add True-Up					112,835	337,747
58.	Net Operating Income Adjustment					480,024	(287,652)

¹ Direct-assigned per Protocols Section F.2.a. For calculation of the direct-assigned 34.5kV revenues, see Page 6, Line 14.

² See Page 6, Line 25.

³ Column (g) amount divided by Column (e) amount. See Page 6, Line 63 for 34.5kV Depr. Expense amount.

⁴ See Page 6, Line 48. Distribution portion is calculated by subtracting Column (g) from Column (e) amount.

⁵ Allocation on Operating Margins per Section F.2.e of Protocols.

⁶ Column (g) divided by Column (e) amount.

**SOUTHERN PIONEER ELECTRIC COMPANY
FORMULA-BASED RATE - POPULATED TEMPLATE (Cont'd)**

(a)	(b)	(c)	(d)		(e)	(f)	(g)	(h)
LINE NO.	ITEM	UNADJUSTED HISTORICAL TEST YEAR 2022 (\$)	ADJUSTMENTS NO.	AMOUNT (\$)	ADJUSTED HISTORICAL TEST YEAR 2022 (\$)	34.5 kV ALLOCATION FACTORS	34.5 kV SYSTEM (\$)	DISTRIBUTION SYSTEM (\$)
59. G. EQUITY TEST (Increase will not result in > 15% Distribution Equity ratio if minimum DSC of 1.35 is achieved)								
60.		<u>Pre-Adjustment</u>		<u>Plus Adjustment</u>	<u>Post-Adjustment</u>			
61.	Total Margins and Equities	46,354,762		192,373	46,547,135			
62.	Total Assets	186,175,512	[7]	(1,531,907)	184,643,605			
63.	Investment in Associate Organizations	<u>36,424,516</u>			<u>36,424,516</u>			
64.	Equity Ratio	<u>6.63%</u>			<u>6.83%</u>			
65.								
66. H. FINAL REVENUE ADJUSTMENT PROPOSED								
67.	Operating Income Adjustment				192,373		480,024	(287,652)
68.	Rate Schedule Revenue				<u>89,864,783</u>		<u>3,955,087</u>	<u>85,909,696</u>
69.	Adjustment Percentage				0.2%		12.1%	-0.3%

SOUTHERN PIONEER ELECTRIC COMPANY
FORMULA-BASED RATE - ADJUSTMENTS TO ACTUAL TEST YEAR RESULTS
Per Section F.1 of the FBR Protocols

LINE NO.	DESCRIPTION	AMOUNT	REFERENCE NOTES, SOURCE, OR PROTOCOLS
1.	<u>ADJUSTMENT [1] --REVENUE</u>		
2.	1. Annualize rate adjustment implemented during Test Year - Distribution System		Protocols F.1.a
3.	Annual Rate Adjustment Authorized by Commission	\$ 1,191,366	22-SPEE-501-TAR (Rehagen Direct), TSR-1, Pg. 2, Ln. 58, Col. H
4.	Total kWh Sales used to determine Rate Adjustment	<u>785,677,348</u>	2021 TY as used in 22-SPEE-501-TAR
5.	Equivalent Average per kWh Rate Adjustment	\$ 0.00152	L3/L4
6.	kWh Sales Prior to Implementation of Rate Adjustment	<u>497,971,005</u>	Rates Effective September 9/1/22 for August Usage
7.	Revenue Adjustment to Annualize Rate Adjustment	\$ 755,101	L5 x L6
8.			
9.	Other Applicable Adjustments to Revenue Authorized by Commission	\$ (1,158,572)	WP10 - PTS Adjustment
10.	Adjustment - Distribution System Component	\$ (403,471)	
11.			
12.	2. Annualize rate adjustment implemented during Test Year - 34.5kV System		Protocols F.1.a
13.	Per kW Rate during Test Year - January thru Order in Annual FBR Filing	\$ 4.28	21-SPEE-411-RTS effective July 29, 2021
14.	Per kW Rate during Test Year - Post-Order thru December	\$ 3.47	22-SPEE-501-TAR effective August 1, 2022
15.			
16.	Per kW Rate Change Authorized by the Commission	\$ (0.81)	L14 - L13
17.	34.5kV Demand Prior to Implementation of Rate Adjustment	<u>540,722.0</u>	WP1 - Jan thru Jul
18.	Revenue Adjustment to Annualize Rate Adjustment	\$ (437,985)	L16 x L17
19.			
20.	Adjustment - 34.5kV System Component	\$ (572,078)	L18 and WP10-PTS Adjustment
21.			
22.	3. ADJUSTMENT [1] - Combined System	<u>\$ (975,549)</u>	L10 + L20
23.			
24.	<u>ADJUSTMENT [2] -- Certain Operating Expenses</u>		Protocols F.1 b, c, g.
25.	<i>Adjustment to remove typically disallowed items (dues, donations, charitable contributions, promotional advertising, penalties and fines, entertainment expense)</i>		
26.			
27.	2.a. Distribution Expense - Operation	\$ (907)	Filing Exhibit per Protocols G.12
28.	2.b. Distribution Expense - Maintenance	\$ -	Filing Exhibit per Protocols G.12
29.	2.c. Customer Accounts Expense	\$ (7,976)	Filing Exhibit per Protocols G.12
30.	2.d. Customer Service and Informational Expense	\$ (24,925)	Filing Exhibit per Protocols G.12
31.	2.e. Sales Expense	\$ (10,359)	Filing Exhibit per Protocols G.12
32.	2.f. Administrative and General Expense	\$ (59,010)	Filing Exhibit per Protocols G.12
33.	2.g. Other Deductions	\$ (28,714)	Filing Exhibit per Protocols G.12
34.	Total Adjustment	<u>\$ (131,890)</u>	Sum (L32:L38)

SOUTHERN PIONEER ELECTRIC COMPANY
FORMULA-BASED RATE - ADJUSTMENTS TO ACTUAL TEST YEAR RESULTS
Per Section F.1 of the FBR Protocols

LINE NO.	DESCRIPTION	AMOUNT	REFERENCE NOTES, SOURCE, OR PROTOCOLS
35.	<u>ADJUSTMENT [3] -- Other Taxes</u>		
36.	<i>Adjustment to include cash tax expense</i>		Protocols F.1.d.
37.	Test Year Tax Expense - Other, as booked	\$ 1,900,195	F7, Pt. A, Col. B
38.	Tax Expense - Other paid in cash during Test Year	\$ -	WP2
39.	Adjustment to Actual Tax Expense - Other	<u>\$ (1,900,195)</u>	L38 - L37
40.			
41.	<u>ADJUSTMENT [4] -- Long-Term Interest Expense</u>		Protocols F.1.e.
42.	<i>Adjustment to reflect the Budget.</i>		
43.	Actual Year Long-Term Interest Expense	\$ 5,572,229	F7, Pt. A, Col. B
44.	Budget Year Long-Term Interest Expense	\$ 5,523,574	2023 Budget, adjusted as shown in Exh 11 Debt Reconciliation
45.	Adjustment to Actual Long-Term Interest Expense	<u>\$ (48,655)</u>	L44 - L43
46.			
47.	<u>ADJUSTMENT [5] --Other Interest Expense</u>		Protocols F.1.f.
48.	<i>Adjustment to reflect the Budget.</i>		
49.	Actual Year Other Interest Expense	\$ 17,781	F7, Pt. A, Col. B
50.	Budget Year Other Interest Expense	\$ 15,981	2023 Budget, adjusted as shown in Exh 11 Debt Reconciliation
51.	Adjustment to Actual Other Interest Expense	<u>\$ (1,801)</u>	L50 - L49
52.			
53.	<u>ADJUSTMENT [6] -- Principal Payments</u>		Protocols F.1.h.
54.	<i>Adjustment to reflect the Budget.</i>		
55.	Actual Year Principal Payments	\$ 3,284,744	F7, Pt. O, Col. B
56.	Budget Year Principal Payments	\$ 3,449,261	2023 Budget, adjusted as shown in Exh 11 Debt Reconciliation
57.	Adjustment to Actual Principal Payments	<u>\$ 164,517</u>	L56 - L55
58.			
59.	<u>ADJUSTMENT [7] -- Assets</u>		
60.	<i>Adjustment to reflect budgeted Assets.</i>		
61.	Actual Year-End Assets	\$ 186,175,512	F7, Pt. C, L28.
62.	Budgeted Year-End Assets	\$ 184,643,605	2023 Budget, adjusted as shown in Exh 11
63.	Adjustment to Actual Assets	<u>\$ (1,531,907)</u>	L62 - L61
64.			
65.	<u>ADJUSTMENT [8] -- Extraordinary Adjustment</u>		
66.	Adjustment to Non-Operating Margins - Other		

SOUTHERN PIONEER ELECTRIC COMPANY
FORMULA-BASED RATE - ALLOCATIONS
Per Section F.2 of the FBR Protocols

Line No. F. 2 - Calculating Allocation Ratios and Direct-assigned Revenues

I. DIRECT-ASSIGN 34.5 kV SYSTEM REVENUE			
1			
2			
3			
4	Annualized 34.5kV Rate Revenues		
5	Most Recent \$/kW Rate Authorized During Test Year	Pg.2, L14	\$ 3.47
6	Total 34.5 kV System Demand for the entire Test Year	WP1	911,165
7		L5 x L6	\$ 3,161,742
8			
9	Property Tax collected during Test Year from the 34.5 kV system users		
10	Current \$/kW PTS Authorized by the Commission	Docket No. 23-SPEE-522-TAR	\$0.92480
11	Total 34.5 kV System Demand for the entire Test Year ¹	WP10 - PTS Adjustment	857,856
12		L10 x L11	\$ 793,345
13			
14	Total 34.5kV Revenue	L7 + L11	\$ 3,955,087

II. CALCULATE LAB AND NP ALLOCATION RATIOS			
Acct No		Source	
18			
19	562-573	Transmission Labor	Payroll Journal \$ 88,553
20	562-573, 580-		
21	598, 902-912,	Total Labor	Payroll Journal \$ 3,851,392
22	920-932	A&G Labor	Payroll Journal \$ 849,648
23		Total non-A&G Labor	\$ 3,001,743
24			
25		Transmission Labor <i>RATIO</i>	L19 / L23 0.0295

Acct No		Source	
28			
29			
30	350-359	Transmission Plant	Trial Balance \$ 33,784,107
31	360-373	Dist Plant	Trial Balance \$ 74,296,731
32	389-399	General Plant	Trial Balance \$ 23,068,853
33		Total Plant	Sum L30: L32 \$ 131,149,691
34			
35			
36	108.5, 108.501	Accumulated Depreciation - Trans	Trial Balance \$ 8,880,396
37	108.6, 108.601	Accumulated Depreciation - Dist	Trial Balance \$ 3,539,777
38	108.71-108.79	Accumulated Depreciation - General	Trial Balance \$ 6,890,644
39		Total Accum. Depr.	Sum L36: L38 \$ 19,310,816
40			
41			
42		Net Plant - Transmission	\$ 24,903,711
43		Allocated General Net Plant on Transmission Labor	\$ 477,265
44		Total Net Plant - Transmission (w/ allocated General)	Sum L42: L43 \$ 25,380,976
45			
46		Total Net Plant	L33- L39 \$ 111,838,875
47			
48		Net Transmission Plant <i>RATIO</i>	L44 / L46 0.2269

III. DIRECT-ASSIGN DEPRECIATION			
Acct No		Source	
51			
52			
53			
54			
55	403.5	Transmission Depr	Trial Balance \$ 781,790
56	403.6	Dist Depr	Trial Balance \$ 1,867,479
57	403.7	General Plant Depr	Trial Balance \$ 605,932
58		Total	Sum L55: L57 \$ 3,255,201
59		With Acct 406 - Amort of AP to match Form 7 inputs	L58 + Amort of AP \$ 4,040,660
60			
61		Allocate resultant General Plant depr (with AP) balance on Transm. Labor	L57 Col (c) x L25 \$ 22,188
62		Add Transm. Depr. resultant balance (w/ alloc. acct 406)	L55 Col (c) \$ 970,431
63		Tot 34.5 kV Depr. Expense to subtract from Tot Sys	L61 + L62 \$ 992,619
64			
65			

SOUTHERN PIONEER ELECTRIC COMPANY
FORMULA-BASED RATE - PROPORTIONAL ALLOCATION OF RATE ADJUSTMENT TO RATE CLASSES
Per Sections F.3.c and F.4.a-b of the FBR Protocols

I. Calculate the Resultant LADS Rate for 34.5kV System

Line No.	Description	Source	Amount
1	Net Operating Income Adjustment - 34.5kV	Pg.2, L58	\$ 480,024
2	Total Demand ¹	WP1a, L 28	857,856 kW
3	Resultant \$/kW Adjustment	L1/L2	\$ 0.56 /kW
4	Current LADS Rate	Pg.3, L14	\$ 3.47 /kW
5	Final Adjusted LADS Rate	L3 + L4	\$ 4.03 /kW

II. Calculate the Total FBR Retail Rate Adjustment

Line No.	Description	Source	Amount
6	FBR Adjustment - Distribution	Pg.2, L58	\$ (287,652)
7			
8	34.5kV Adjustment - Retail		
9	Retail 34.5kV Demand ¹	WP1a, L26	615,759 kW
10	Resultant \$/kW Adjustment	L3	\$ 0.56 /kW
11		L9 x L10	\$ 344,556
12			
13	Total FBR Adjustment - Retail	L6 + L11	\$ 56,904
14			

III. Apportion the Total FBR Retail Rate Adjustment to Rate Classes

(a)	(b)	(c)	(d)	(e)
Line No.	Rate Schedule	Allocation of Rate Adjustment		
		Total FBR Adjustment ²	Historical Energy Sales ³	FBR Adjustment per kWh ⁴
		(\$)	(kWh)	(\$)
15	Residential Service (17-RS)			
16	General Use	27,186	116,835,516	0.00023
17	Space Heating	1,342	5,619,268	0.00024
18	General Service Small (17-GSS)	3,897	13,793,506	0.00028
19	General Service Large (17-GSL)	25,050	128,810,904	0.00019
20	General Service Space Heating	385	2,576,313	0.00015
21	Industrial Service (17-IS)	7,020	40,016,852	0.00018
22	Interruptible Industrial Service (17-INT)	-	-	N.A.
23	Real -Time Pricing (13-RTP)	-	20,777	N.A.
24	Transmission Level Service (17-STR) ⁴	(12,428)		
25	Distribution	(14,884)	480,478,153	(0.00003)
26	34.5kV	2,456		
25	Municipal Power Service (17-M-I)	66	200,614	0.00033
26	Water Pumping Service (17-WP)	1,302	6,883,408	0.00019
27	Irrigation Service (17-IP-I)	592	3,112,346	0.00019
28	Temporary Service (17-CS)	1,524	1,441,197	0.00106
29	Lighting	969	1,175,480	0.00082
16	Total Retail Rates	56,904	800,964,334	

¹ Kingman load is no longer on SPECo's 34.5 system as of EOY 2022. Therefore we must use adjusted pro-forma units to determine a rate to collect these costs during 2023-2024 time period.

² See Workpaper 3 for detail. Total FBR adjustment by rate class is the sum of Distribution and 34.5kV adjustments for that class.

³ See Work Paper 4.

⁴ The Distribution portion of the FBR Adjustment for the STR class is calculated using only the non-distribution portion of the additional debt service in the Budget Year--see Workpapers 3 and 5.
The 34.5kV portion of the FBR adjustment applies only to 34.5kV STR and is billed on \$/kW, see Workpaper 3.

34.5 kV system Billing Demand for Test Year

**Southern Pioneer Electric Company
Summary of Local Access Billing Demands (kW) -- 2022**
per G&T ¹

<u>Line</u>	<u>Description</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
1	Total Local Access System ²	67,362	68,716	61,597	64,650	83,282	99,719	107,779	104,331	89,826	61,814	55,966	66,990	932,031
2	CP Date	06	03	10	22	17	24	19	05	02	01	18	22	
3	CP Time (hour Ending) CST	1000	1100	1400	1500	1600	1600	1600	1500	1600	1700	1100	1200	
4														
5	Wholesale Customers @ Del. Pt.													
6	Ashland (KMEA)--Metered	2,467	2,030	2,825	2,656	3,158	3,516	3,982	3,971	3,072	1,723	2,783	2,686	34,868
7	Ashland (KMEA)--Generation	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal--Ashland	2,467	2,030	2,825	2,656	3,158	3,516	3,982	3,971	3,072	1,723	2,783	2,686	34,868
9	Meade (KMEA)--Metered	2,637	2,523	2,398	2,711	3,448	4,414	4,963	4,613	4,064	2,579	2,147	2,897	39,391
10	Meade (KMEA)--Generation	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Subtotal--Meade	2,637	2,523	2,398	2,711	3,448	4,414	4,963	4,613	4,064	2,579	2,147	2,897	39,391
12	Kingman (KPP)	6,795	6,657	6,006	6,246	6,263	5,699	5,217	5,777	5,870	-	-	-	54,530
13	Kingman (KPP) Generation ³	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Subtotal--Kingman	6,795	6,657	6,006	6,246	6,263	5,699	5,217	5,777	5,870	-	-	-	54,530
15	Greensburg (KPP)	2,725	2,596	2,241	1,874	2,175	2,588	2,953	2,891	2,679	1,840	2,241	3,205	30,006
16	Greensburg Wind Farm (KPP)	-	9,439	4,794	-	-	-	-	-	39	-	816	-	15,088
17	Isabel (AR)	101	123	85	61	141	182	189	182	153	107	78	110	1,511
18	KEPCO	8,818	8,937	8,155	9,092	11,681	11,660	12,936	12,307	9,489	8,924	9,286	9,948	121,234
19	Subtotal--Wholesale	23,543	32,304	26,503	22,639	26,866	28,059	30,239	29,741	25,365	15,172	17,351	18,845	296,627
20	Losses @ 2.29% of 34.5 kV Output	539	740	607	518	615	643	692	681	581	347	397	432	6,793
21	Subtotal with Losses (@ Source)	24,083	33,044	27,110	23,158	27,481	28,701	30,931	30,422	25,946	15,520	17,748	19,277	303,420
22														
23	Southern Pioneer Retail													
24	Retail with Losses (@ Source)	43,279	35,673	34,487	41,492	55,801	71,018	76,848	73,910	63,880	46,294	38,218	47,713	628,611
25	Losses @ 2.24% of 34.5 kV Input	969	799	772	929	1,249	1,590	1,720	1,655	1,430	1,036	856	1,068	14,073
26	Retail @ Delivery Point	42,310	34,874	33,715	40,563	54,552	69,428	75,128	72,255	62,450	45,257	37,362	46,645	614,538
27														
28	Total Load with Loss %	65,854	67,178	60,218	63,202	81,418	97,487	105,366	101,996	87,815	60,430	54,713	65,490	911,165

¹ From Mid-Kansas.

² With "behind the meter" generation, excluding Kingman, added back in, per 15-SPEE-161-RTS.

³ Exclude Kingman generation (per 15-SPEE-161-RTS, since G&T does not have the transmission capacity to cover the full load).

34.5 kV system Billing Demand for Test Year

**Southern Pioneer Electric Company
Summary of Local Access Billing Demands (kW) - Pro Forma Less Kingman -- 2022**
per G&T ¹

<u>Line</u>	<u>Description</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
1	Total Local Access System Less Kingman ²	60,567	62,060	55,591	58,404	77,019	94,021	102,562	98,554	83,956	61,814	55,966	66,990	877,501
2	CP Date	06	03	10	22	17	24	19	05	02	01	18	22	
3	CP Time (hour Ending) CST	1000	1100	1400	1500	1600	1600	1600	1500	1600	1700	1100	1200	
4														
5	Wholesale Customers @ Del. Pt.													
6	Ashland (KMEA)--Metered	2,467	2,030	2,825	2,656	3,158	3,516	3,982	3,971	3,072	1,723	2,783	2,686	34,868
7	Ashland (KMEA)--Generation	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal--Ashland	2,467	2,030	2,825	2,656	3,158	3,516	3,982	3,971	3,072	1,723	2,783	2,686	34,868
9	Meade (KMEA)--Metered	2,637	2,523	2,398	2,711	3,448	4,414	4,963	4,613	4,064	2,579	2,147	2,897	39,391
10	Meade (KMEA)--Generation	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Subtotal--Meade	2,637	2,523	2,398	2,711	3,448	4,414	4,963	4,613	4,064	2,579	2,147	2,897	39,391
12	Kingman (KPP)													-
13	Kingman (KPP) Generation ³													-
14	Subtotal--Kingman	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Greensburg (KPP)	2,725	2,596	2,241	1,874	2,175	2,588	2,953	2,891	2,679	1,840	2,241	3,205	30,006
16	Greensburg Wind Farm (KPP)	-	9,439	4,794	-	-	-	-	-	39	-	816	-	15,088
17	Isabel (AR)	101	123	85	61	141	182	189	182	153	107	78	110	1,511
18	KEPCO	8,818	8,937	8,155	9,092	11,681	11,660	12,936	12,307	9,489	8,924	9,286	9,948	121,234
19	Subtotal--Wholesale	16,748	25,647	20,497	16,393	20,603	22,360	25,021	23,964	19,495	15,172	17,351	18,845	242,097
20	Losses @ 2.29% of 34.5 kV Output	384	587	469	375	472	512	573	549	446	347	397	432	5,544
21	Subtotal with Losses (@ Source)	17,132	26,234	20,966	16,769	21,074	22,872	25,594	24,512	19,941	15,520	17,748	19,277	247,641
22														
23	Southern Pioneer Retail													
24	Retail with Losses (@ Source)	43,435	35,825	34,624	41,635	55,944	71,149	76,968	74,042	64,014	46,294	38,218	47,713	629,860
25	Losses @ 2.24% of 34.5 kV Input	972	802	775	932	1,252	1,593	1,723	1,658	1,433	1,036	856	1,068	14,101
26	Retail @ Delivery Point	42,462	35,023	33,849	40,703	54,692	69,556	75,245	72,384	62,581	45,257	37,362	46,645	615,759
27														
28	Total Load with Loss %	59,211	60,670	54,346	57,096	75,295	91,916	100,266	96,348	82,076	60,430	54,713	65,490	857,856

¹ From Mid-Kansas.

² With "behind the meter" generation, excluding Kingman, added back in, per 15-SPEE-161-RTS.

³ Exclude Kingman generation (per 15-SPEE-161-RTS, since G&T does not have the transmission capacity to cover the full load).

**Southern Pioneer
Taxes Paid (Cash)
2022**

<u>Division</u>	<u>Account</u>	<u>Description</u>	<u>Date</u>	<u>Journal</u>	<u>Module</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>	
1	236.71	ACCR FEDERAL INCOME TAX						\$ -	
1	409.1	INCOME TAX EXPENSE						\$ -	
								<table border="1"><tr><td>\$ -</td></tr></table>	\$ -
\$ -									

**Proportional Allocation of FBR Rate Adjustment to Retail Rate Classes
Based on CCOS by Rate Schedule**

1. Distribution

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Line No.	Rate Schedule	Historical Revenue Rates ¹	Historical Energy Sales ¹	Power Costs Per kWh Sold 20-169 Docket	Base Power Costs Recovered in Rates	Historical ECA-2 Revenue By Rate ¹	Total Power Costs Recovered in Rates	Base Revenue by Rate ²	Percent w/ STR	Base Revenue w/o STR	Percent w/o STR	FBR Adjustment - Distribution ²
		(\$)	(kWh)	(cents/kWh)	(\$)	(\$)	(\$)					(\$)
1	Residential Service (17-RS)											
2	General Use	20,453,264	116,835,516	7.58	8,857,617	1,284,145	10,141,762	10,311,502	37.8%	10,311,502	39.2%	(106,954)
3	Space Heating	944,625	5,619,268	7.11	399,399	36,059	435,457	509,168	1.9%	509,168	1.9%	(5,281)
4	General Service Small (17-GSS)	2,550,008	13,793,506	6.93	955,380	116,513	1,071,893	1,478,115	5.4%	1,478,115	5.6%	(15,331)
5	General Service Large (17-GSL)	19,806,144	128,810,904	7.00	9,020,505	1,284,315	10,304,821	9,501,324	34.8%	9,501,324	36.1%	(98,550)
6	General Service Space Heating	349,082	2,576,313	7.13	183,646	19,381	203,027	146,055	0.5%	146,055	0.6%	(1,515)
7	Industrial Service (17-IS)	5,614,934	40,016,852	6.54	2,618,373	333,930	2,952,303	2,662,631	9.8%	2,662,631	10.1%	(27,618)
8	Interruptible Industrial Service (17-INT)	-	-	-	-	-	-	-	-	-	-	-
9	Real -Time Pricing (RTP)	5,444	20,777	-	5,444	-	5,444	-	-	-	-	-
10	Transmission Level Service (17-STR)	36,666,095	480,478,153	5.65	27,166,485	-	27,166,485	979,383	3.6%	-	-	(14,884)
11	Municipal Power Service (17-M-I)	41,166	200,614	7.00	14,039	2,002	16,040	25,125	0.1%	25,125	0.1%	(261)
12	Water Pumping Service (17-WP)	985,478	6,883,408	6.10	419,726	72,006	491,732	493,745	1.8%	493,745	1.9%	(5,121)
13	Irrigation Service (17-IP-I)	504,673	3,112,346	7.16	222,979	57,230	280,209	224,464	0.8%	224,464	0.9%	(2,328)
14	Temporary Service (17-CS)	702,911	1,441,197	7.82	112,644	12,238	124,883	578,028	2.1%	578,028	2.20%	(5,995)
15	Lighting	442,920	1,175,480	5.60	65,880	9,405	75,285	367,635	1.3%	367,635	1.4%	(3,813)
16	Total Retail Rates	89,066,744	800,964,334			50,042,116	53,269,342	27,277,175	100%	26,297,792	100%	(287,652)

2. Transmission (34.5kV)

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Line No.	Rate Schedule	Historical Revenue Rates ¹	Historical Energy Sales ¹	Power Costs Per kWh Sold 20-169 Docket	Base Power Costs Recovered in Rates	Historical ECA-2 Revenue By Rate ¹	Total Power Costs Recovered in Rates	Base Revenue by Rate ²	Percent w/ STR	Base Revenue w/o STR	Percent w/o STR	FBR Adjustment ³
		(\$)	(kWh)	(cents/kWh)	(\$)	(\$)	(\$)					(\$)
17	Residential Service (17-RS)											
18	General Use	20,453,264	116,835,516	7.58	8,857,617	1,284,145	10,141,762	10,311,502	37.8%	10,311,502	39.2%	134,139
19	Space Heating	944,625	5,619,268	7.11	399,399	36,059	435,457	509,168	1.9%	509,168	1.9%	6,624
20	General Service Small (17-GSS)	2,550,008	13,793,506	6.93	955,380	116,513	1,071,893	1,478,115	5.4%	1,478,115	5.6%	19,228
21	General Service Large (17-GSL)	19,806,144	128,810,904	7.00	9,020,505	1,284,315	10,304,821	9,501,324	34.8%	9,501,324	36.1%	123,600
22	General Service Space Heating	349,082	2,576,313	7.13	183,646	19,381	203,027	146,055	0.5%	146,055	0.6%	1,900
23	Industrial Service (17-IS)	5,614,934	40,016,852	6.54	2,618,373	333,930	2,952,303	2,662,631	9.8%	2,662,631	10.1%	34,637
24	Interruptible Industrial Service (17-INT)	0	0	-	0	0	0	0	0.0%	-	-	-
25	Real -Time Pricing (RTP)	5,444	20,777	-	5,444	0	5,444	-	0.0%	-	-	-
26	Transmission Level Service (17-STR)	36,666,095	480,478,153	5.65	27,166,485	0	27,166,485	979,383	3.6%	-	-	2,456
27	Municipal Power Service (17-M-I)	41,166	200,614	7.00	14,039	2,002	16,040	25,125	0.1%	25,125	0.1%	327
28	Water Pumping Service (17-WP)	985,478	6,883,408	6.10	419,726	72,006	491,732	493,745	1.8%	493,745	1.9%	6,423
29	Irrigation Service (17-IP-I)	504,673	3,112,346	7.16	222,979	57,230	280,209	224,464	0.8%	224,464	0.9%	2,920
30	Temporary Service (17-CS)	702,911	1,441,197	7.82	112,644	12,238	124,883	578,028	2.1%	578,028	2.20%	7,519
31	Lighting	442,920	1,175,480	5.60	65,880	9,405	75,285	367,635	1.3%	367,635	1.4%	4,782
32	Total Retail Rates	89,066,744	800,964,334			50,042,116	53,269,342	27,277,175		26,297,792		344,556

¹ See Workpaper 4 for historical usage and revenue by class.

² For STR, base revenues are historical TY revenues from delivery charge. The Distribution System FBR Adjustment for the STR class is directly calculated to exclude non-distribution portion of the additional debt service in the Budget Year, see Workpaper 5, Part I.

³ 34.5kV FBR Adjustment allocated to the STR class is for 34.5kV STR customers who pay LADS rate - see Workpaper 5, Part II; 115kV STR do not use this system.

Test Year SPEC Usage and Revenues by Class (from Patronage Report)
Supporting Data for the Allocation of the FBR Retail Rate Adjustment

kWh Totals by Revenue Class (Month is "Billed in/Recorded on F7" vs. "Used in")		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	1 1.440. Residential	8,718,275	7,620,790	6,961,385	6,045,245	9,010,757	13,001,331	17,283,503	15,281,016	10,897,608	6,223,164	7,076,713	8,815,729	116,835,516
Res	13 1.440. Residential Heating	718,201	637,874	474,369	326,589	326,632	387,235	490,315	452,514	360,751	282,876	491,486	685,126	5,619,268
Comm	2 1.442.1 Commercial Small	1,208,241	1,072,032	1,072,076	966,572	1,019,608	1,213,321	1,491,042	1,402,005	1,143,244	942,635	1,040,604	1,222,126	13,793,506
Comm	3 1.442.1 Commercial Large	10,144,576	9,077,281	9,183,702	8,749,430	9,958,804	11,745,291	13,290,938	12,578,086	11,705,501	11,990,198	10,346,711	10,040,386	128,810,904
Comm	4 1.442.1 Commercial Space Heating	330,166	278,960	192,185	112,571	150,802	191,282	257,192	240,903	187,295	115,885	211,268	307,804	2,576,313
Ind	6 1.442.2 Industrial	3,757,488	3,656,332	3,272,431	3,112,704	3,116,975	3,061,680	3,439,771	3,410,564	3,192,303	3,271,222	3,308,054	3,417,328	40,016,852
Ind	7 1.442.2 Industrial Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Ind	12 1.442.2 Real Time Pricing	1,812	1,638	1,793	1,716	1,753	1,670	1,714	1,711	1,675	1,745	1,742	1,808	20,777
Ind	9 1.442.2 Industrial-Sub Trans 34.5	40,861,440	36,395,563	40,782,577	40,028,753	39,838,973	39,490,975	41,037,294	41,796,530	35,394,696	40,077,373	40,985,377	40,530,042	477,219,593
Ind	15 1.442.2 Industrial-Sub Trans 115	248,500	241,876	247,296	284,425	254,704	306,025	342,741	332,600	254,702	235,638	248,966	261,087	3,258,560
Irr	8 1.441 Irrigation	17,983	5,183	78,432	204,556	176,533	437,021	1,032,602	754,436	252,298	128,900	11,466	12,936	3,112,346
Comm	5 1.442.15 Commercial Municipal	15,564	13,312	15,190	15,916	14,256	16,330	17,123	16,511	21,126	18,154	17,662	19,470	200,614
WP	16 1.442.15 Water Pumping	449,120	398,120	463,706	576,965	662,150	645,690	762,068	708,923	685,656	589,752	458,030	463,228	6,883,408
Lights	10 1.444. Lighting	101,936	99,260	99,285	101,193	100,905	98,722	94,951	99,411	95,742	94,078	96,729	95,268	1,175,480
Temp	17 Temporary Service	124,474	128,575	118,258	122,674	122,392	121,891	120,852	116,766	118,155	116,059	115,593	115,466	1,441,197
		66,697,776	59,626,796	62,662,685	60,628,309	64,755,244	70,716,754	79,682,106	77,192,976	64,310,752	64,092,719	64,410,401	65,987,816	800,964,334
	Non-STR Retail	25,587,836	22,989,357	21,832,812	20,315,131	24,661,567	30,919,754	38,302,071	35,063,846	28,661,354	23,779,708	23,176,058	25,196,687	

Revenue Totals by Revenue Class		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	1 1.440. Residential	1,334,204	1,256,922	1,172,285	994,314	1,526,956	2,166,791	3,156,605	2,969,763	2,171,978	1,281,037	1,104,632	1,317,780	20,453,264
Res	13 1.440. Residential Heating	96,374	94,819	75,836	51,570	59,599	69,908	97,972	94,556	78,021	61,792	71,904	92,275	944,625
Comm	2 1.442.1 Commercial Small	192,726	192,242	192,268	167,822	197,181	230,838	288,094	277,781	245,295	204,848	171,236	189,676	2,550,008
Comm	3 1.442.1 Commercial Large	1,319,627	1,296,214	1,334,605	1,255,350	1,642,710	2,006,059	2,133,928	2,198,409	2,129,111	1,910,312	1,276,532	1,303,288	19,806,144
Comm	4 1.442.1 Commercial Space Heating	27,605	30,246	20,810	9,968	20,814	22,202	52,489	43,289	29,712	20,555	30,694	40,700	349,082
Ind	6 1.442.2 Industrial	406,691	513,225	406,856	708,351	398,231	390,022	534,001	505,952	522,390	512,326	360,058	358,830	5,614,934
Ind	7 1.442.2 Industrial Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Ind	12 1.442.2 Real Time Pricing	419	390	365	364	448	485	546	589	494	465	437	441	5,444
Ind	9 1.442.2 Industrial-Sub Trans 34.5	2,458,467	8,687,286	1,774,107	2,741,295	2,347,684	2,786,385	3,526,004	3,636,542	2,615,382	1,927,202	2,008,077	1,923,195	36,431,635
Ind	15 1.442.2 Industrial-Sub Trans 115	15,653	17,650	14,167	15,146	19,186	25,504	36,427	35,376	17,014	12,390	12,483	13,462	234,460
Irr	8 1.441 Irrigation	10,769	9,639	17,549	28,568	27,735	57,329	144,958	118,256	43,932	26,052	9,256	10,628	504,673
Comm	5 1.442.15 Commercial Municipal	2,962	2,792	3,087	3,003	2,997	3,367	3,896	3,904	4,644	4,005	3,193	3,315	41,166
WP	16 1.442.15 Water Pumping	54,149	52,141	61,964	69,945	87,115	91,925	124,833	120,252	117,733	96,101	54,140	55,180	985,478
Lights	10 1.444. Lighting	36,453	37,863	37,699	36,167	38,198	37,211	37,483	39,658	38,662	36,063	33,622	33,842	442,920
Temp	17 Temporary Service	57,107	58,171	57,631	56,031	60,505	61,802	61,313	60,248	61,116	58,518	54,998	55,471	702,911
		6,013,207	12,249,610	5,169,230	6,137,891	6,429,360	7,949,827	10,198,551	10,104,574	8,075,484	6,151,666	5,191,262	5,396,083	89,066,744

PCA Totals by Revenue Class		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	1 1.440. Residential	(43,871)	17,023	44,262	(34,951)	14,739	108,664	259,127	457,786	420,444	152,377	(30,160)	(81,295)	1,284,145
Res	13 1.440. Residential Heating	(3,749)	1,261	3,136	(1,903)	727	3,310	7,520	13,822	13,961	6,993	(2,661)	(6,359)	36,059
Comm	2 1.442.1 Commercial Small	(6,225)	2,452	6,935	(5,731)	2,156	10,222	22,609	33,291	44,187	22,819	(4,914)	(11,287)	116,513
Comm	3 1.442.1 Commercial Large	(53,245)	20,925	59,482	(54,017)	19,502	98,044	201,727	383,070	452,682	291,886	(43,493)	(92,348)	1,284,315
Comm	4 1.442.1 Commercial Space Heating	(1,767)	804	1,305	(798)	420	1,677	4,047	7,715	7,366	2,722	(1,229)	(2,878)	19,381
Ind	6 1.442.2 Industrial	(21,803)	9,392	21,735	(22,973)	9,390	26,753	54,073	108,103	124,730	75,719	(19,280)	(31,908)	333,930
Ind	7 1.442.2 Industrial Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Ind	12 1.442.2 Real Time Pricing	-	-	-	-	-	-	-	-	-	-	-	-	-
Ind	9 1.442.2 Industrial-Sub Trans 34.5	-	-	-	-	-	-	-	-	-	-	-	-	-
Ind	15 1.442.2 Industrial-Sub Trans 115	-	-	-	-	-	-	-	-	-	-	-	-	-
Irr	8 1.441 Irrigation	(112)	22	502	(1,361)	697	3,850	16,373	24,236	9,954	3,174	18	(124)	57,230
Comm	5 1.442.15 Commercial Municipal	(73)	22	95	(71)	15	129	251	477	803	484	44	(173)	2,002
WP	16 1.442.15 Water Pumping	(2,362)	942	2,985	(3,087)	709	5,111	11,334	20,486	26,039	15,134	(1,090)	(4,196)	72,006
Lights	10 1.444. Lighting	(873)	825	763	(1,285)	740	1,049	1,531	3,700	4,004	1,571	(1,655)	(965)	9,405
Temp	17 Temporary Service	(941)	801	878	(1,292)	691	1,203	2,308	4,147	4,814	2,254	(1,495)	(11,238)	12,238
		(135,022)	54,469	142,079	(127,469)	49,786	260,013	580,898	1,056,835	1,108,984	575,132	(105,916)	(232,562)	3,227,226

Cons Totals by Revenue Class		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg Cons
Res	1 1.440. Residential	12,034	12,032	12,040	11,999	11,996	11,979	11,955	11,967	11,951	11,971	12,007	12,019	11,996
Res	13 1.440. Residential Heating	532	530	529	531	530	526	527	533	534	534	534	534	531
Comm	2 1.442.1 Commercial Small	2,739	2,738	2,747	2,763	2,748	2,745	2,741	2,745	2,751	2,752	2,763	2,755	2,749
Comm	3 1.442.1 Commercial Large	1,343	1,341	1,334	1,319	1,331	1,344	1,344	1,342	1,336	1,340	1,344	1,355	1,339
Comm	4 1.442.1 Commercial Space Heating	38	38	38	38	38	38	38	38	38	38	38	38	38
Ind	6 1.442.2 Industrial	17	17	17	17	17	17	17	17	17	17	17	17	17
Ind	7 1.442.2 Industrial Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Ind	12 1.442.2 Real Time Pricing	1	1	1	1	1	1	1	1	1	1	1	1	1
Ind	9 1.442.2 Industrial-Sub Trans 34.5	4	4	4	4	4	4	4	4	4	4	4	4	4
Ind	15 1.442.2 Industrial-Sub Trans 115	2	2	2	2	2	2	2	2	2	2	2	2	2
Irr	8 1.441 Irrigation	43	43	43	43	43	43	43	43	43	43	43	43	43
Comm	5 1.442.15 Commercial Municipal	63	63	63	61	61	61	60	60	60	60	60	60	61
WP	16 1.442.15 Water Pumping	71	71	71	71	71	71	71	71	72	72	72	72	71
Lights	10 1.444. Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Temp	17 Temporary Service	134	134	129	128	128	129	129	130	132	132	131	130	131
		17,021	17,014	17,018	16,977	16,970	16,960	16,932	16,953	16,941	16,966	17,016	17,030	16,983

STR Class Rate Adjustment

I. FBR Adjustment - Distribution System

Exclude non-general plant Debt Service (DS)

Ln No

1	(287,652)	Total Distribution Revenue Adjustment from Pg 2, L 58
2	90%	Non-general plant additions for Budget Year
3		
4	102,579	additional DS for non-general plant in the Test Year
5	77%	Distribution System allocation
6	79,299	
7	1.60	Target DSC
8	126,879	
9	(414,531)	
10	3.6%	STR %
	(14,884)	

Calculate STR Base Revenues for the Test Year (kWh x Delivery Chg)

	STR KWH	Rate	Base Rev	
Jan-Jul	280,361,142	0.00208	\$ 583,151	21-SPEE-411-RTS
Aug-Dec	200,117,011	0.00198	\$ 396,232	22-SPEE-501-TAR
	480,478,153		\$ 979,383	

II. FBR Adjustment - 34.5kV System

Allocate 34.5kV FBR Adjustment to 34.5kV STR

Billing kW for Test Year	4388.50
Resultant \$/kW Adjustment	\$ 0.56 Pg 3, L3
Total 34.5kV STR Adjustment	<u>\$ 2,455.64</u>

FBR Calculation

WP6

Southern Pioneer Electric Company

Construction Budget - Budget Year

<u>Loan Project Code</u>	<u>Description of Job</u>	<u>Amount Previously Completed</u>	<u>2023 Budget Amount</u>	<u>% of Job Related to Transmission</u>	<u>\$ Related to Transmission</u>	<u>\$ Related to Distribution</u>
100	New Consumers		\$ 450,000	0.00%	\$ -	\$ 450,000
200-01	Sharon Tie Line		\$ 285,000	0.00%	\$ -	\$ 285,000
300-03	Reconductor .05 mile Coats 27		\$ 86,595	0.00%	\$ -	\$ 86,595
500-01	Substation A-Frame Improvements		\$ 162,387	0.00%	\$ -	\$ 162,387
500-02	Replace 13.8 Overhead w/ URD & Switches		\$ 85,000	0.00%	\$ -	\$ 85,000
601	Meters, CTs, PTs, Routers, Collectors		\$ 80,311	0.00%	\$ -	\$ 80,311
601-02	Transformers		\$ 489,347	0.00%	\$ -	\$ 489,347
602-01	Increased Capacity		\$ 300,000	0.00%	\$ -	\$ 300,000
603-01	Misc. Sectionalizing Equipment		\$ 300,000	0.00%	\$ -	\$ 300,000
603-02	34.5 kV Breakers		\$ 90,000	100.00%	\$ 90,000	\$ -
604-01	Regulators		\$ 81,182	0.00%	\$ -	\$ 81,182
604-02	Relocate & Add Regulators Pratt 710		\$ 81,182	0.00%	\$ -	\$ 81,182
605-01	Capacitors		\$ 9,357	0.00%	\$ -	\$ 9,357
606-01	Osrose Pole Replacements		\$ 1,300,000	26.15%	\$ 340,000	\$ 960,000
606-02	Copper Replacement		\$ 270,608	0.00%	\$ -	\$ 270,608
606-03	Open Wire Secondary Replacement		\$ 133,125	0.00%	\$ -	\$ 133,125
606-05	Distribution Cost of Unit Replacement		\$ 378,851	0.00%	\$ -	\$ 378,851
607-01	Carryover: Rebuild .32 Miles Feeder 451		\$ 189,426	0.00%	\$ -	\$ 189,426
607-06	North Walnut Circuit #5		\$ 32,473	0.00%	\$ -	\$ 32,473
702-01	Street Lights Installs		\$ 75,000	0.00%	\$ -	\$ 75,000
702-02	Street/PAL Light Replacements		\$ 210,000	0.00%	\$ -	\$ 210,000
1000-01	KDOT Project - 34.5 Cullison Relocate		\$ 100,000	100.00%	\$ 100,000	\$ -
1000-02	34.5 kV Rebuild North Star Gerlane Hillside		\$ 135,304	100.00%	\$ 135,304	\$ -
1100-01	34.5 kV Unit Replacements		\$ 64,946	100.00%	\$ 64,946	\$ -
1100-03	Transmission Substation Batteries		\$ 25,000	100.00%	\$ 25,000	\$ -
1100-04	Pratt Sub 34.5 Underground		\$ 215,000	100.00%	\$ 215,000	\$ -
1100-05	Replace 34.5 Overhead w/ URD & Switches		\$ 100,000	100.00%	\$ 100,000	\$ -
TBD-01	3000/4000/5000 MVA Substation Xfrmr		\$ 370,000	0.00%	\$ -	\$ 370,000
TBD-02	115/34.5 kV Substation Xfrmr		\$ 1,108,755	100.00%	\$ 1,108,755	\$ -
TBD-03	KDOT Project - Sublette		\$ 100,000	0.00%	\$ -	\$ 100,000
TBD-04	1 Block Rebuild in Haviland		\$ 65,000	0.00%	\$ -	\$ 65,000
TBD-05	Reconductor Kingman Line		\$ 50,000	0.00%	\$ -	\$ 50,000
		-	7,423,849		\$ 2,179,005	\$ 5,244,844
		TOTAL	\$ 7,423,849			
		GENERAL PLANT	\$ 831,039	10%		
			\$ 8,254,888			

Southern Pioneer Electric Company
Capital Budget - Budget Year

Year: 2022

<u>Item Description</u>	<u>Department</u>	<u>2023 Budget Amount</u>	<u>Anticipated Purchase Date</u>	<u>Additional Comments</u>
Unit #1045 - 2010 Internation Bucket - ML	Engineering/Operations	\$ 330,000		
Unit #1060 - 2012 Chevrolet 2500 - Liberal	Engineering/Operations	\$ 80,000		
Unit #1069 - 2018 Ford F-150 - Liberal	Engineering/Operations	\$ 55,000		
Underground Locators - ML & Liberal	Engineering/Operations	\$ 12,000		
Carryover: Network Switch - ML	IT	\$ 25,000		
DASRV Server	IT	\$ 3,250		
iVUE Server	IT	\$ 15,000		
Hydrovac - Liberal	Engineering/Operations	\$ 115,000		
Concrete Pad - ML	Engineering/Operations	\$ 30,200		
Concrete Pad - Liberal	Engineering/Operations	\$ 38,589		
Engineering Pickup - ML	Engineering/Operations	\$ 67,500		
Pole Bunks - Liberal	Engineering/Operations	\$ 20,000		
Base Radio Station - ML	Engineering/Operations	\$ 5,000		
Interactive Board for Dispatch - ML	Engineering/Operations	\$ 5,000		
Welding Table/Work Bench - Liberal	Engineering/Operations	\$ 10,000		
Sauber Wire Roller - Liberal	Engineering/Operations	\$ 10,000		
Desktop Meter Station - ML	Engineering/Operations	\$ 9,500		
	TOTAL	\$ 831,039		

= Input from prior year filed FBR, Page 1 and 2.

= Input from SPEC financial records for TY.

B. DEBT SERVICE PAYMENTS	ADJUSTED HISTORICAL TEST YEAR 2022. (\$)	34.5 kV ALLOCATION FACTORS	34.5 kV SYSTEM (\$)	DISTRIBUTION SYSTEM (\$)
Total Margins for Debt Service	\$ 15,654,417		\$ 3,793,180	\$ 11,861,237
Actual Debt Service				
Interest on Long-Term Debt	\$ 5,572,229	0.2248	\$ 1,252,605	\$ 4,319,624
Interest Expense - Other	\$ 17,781	0.2248	\$ 3,997	\$ 13,784
Principal Payments	\$ 3,284,744	0.2248	\$ 738,391	\$ 2,546,353
Total Debt Service Payments	\$ 8,874,754		\$ 1,994,993	\$ 6,879,761
Debt Service Coverage - Adjusted			1.90	1.72
Debt Service Coverage - Target			1.60	1.60
DSC Adjustment Required to Achieve Target			(0.30)	(0.12)
Net Operating Income Adjustment			\$ (601,191)	\$ (853,619)
Less: Net Operating Income Adjustment Previously Approved			\$ (714,026)	\$ (1,191,366)
True-Up Adjustment			\$ 112,835	\$ 337,747

SOUTHERN PIONEER ELECTRIC COMPANY
FORMULA BASED RATE - POPULATED TEMPLATE FOR 2021 TEST YEAR
FBR Template As Approved In Prior TY Filing¹

(a) LINE NO.	(b) ITEM	(c) UNADJUSTED HISTORICAL TEST YEAR 2021 (\$)		(d)		(e)		(f) 34.5 kV ALLOCATION FACTORS	(g) 34.5 kV SYSTEM (\$)	(h) DISTRIBUTION SYSTEM (\$)
				ADJUSTMENTS		ADJUSTED HISTORICAL TEST YEAR				
				NO.	AMOUNT (\$)	2021 (\$)	2021 (\$)			
									(e) x (f)	(e) - (g)
1.	A. STATEMENT OF OPERATIONS									
2.	Operating Revenue and Patronage Capital	73,485,561	F7, Pt. A, Col. B	[1]	417,010	73,902,571		Direct	4,683,500	69,219,072
3.	Power Production Expense	-	F7, Pt. A, Col. B			-		0.0000	-	-
4.	Cost of Purchased Power	47,229,703	F7, Pt. A, Col. B			47,229,703		0.0000	-	47,229,703
5.	Transmission Expense	1,263,452	F7, Pt. A, Col. B			1,263,452		1.0000	1,263,452	-
6.	Regional Market Expense	-	F7, Pt. A, Col. B			-		0.0000	-	-
7.	Distribution Expense - Operation	5,407,602	F7, Pt. A, Col. B	[2-a]	(678)	5,406,925		0.0000	-	5,406,925
8.	Distribution Expense - Maintenance	2,037,365	F7, Pt. A, Col. B	[2-b]	-	2,037,365		0.0000	-	2,037,365
9.	Customer Accounts Expense	1,432,123	F7, Pt. A, Col. B	[2-c]	(3,751)	1,428,372		0.0000	-	1,428,372
10.	Customer Service and Informational Expense	334,931	F7, Pt. A, Col. B	[2-d]	(29,637)	305,294		0.0000	-	305,294
11.	Sales Expense	17,128	F7, Pt. A, Col. B	[2-e]	(13,982)	3,146		0.0000	-	3,146
12.	Administrative and General Expense	2,659,346	F7, Pt. A, Col. B	[2-f]	(67,452)	2,591,894		0.0253	65,465	2,526,429
13.	Total Operation & Maintenance Expense	60,381,650	F7, Pt. A, Col. B		(115,500)	60,266,150			1,328,917	58,937,233
14.	Depreciation and Amortization Expense	3,946,506	F7, Pt. A, Col. B			3,946,506		0.2495	984,668	2,961,838
15.	Tax Expense - Property & Gross Receipts	-	F7, Pt. A, Col. B			-		0.2248	-	-
16.	Tax Expense - Other	2,581,972	F7, Pt. A, Col. B	[3]	(2,581,972)	-		(0.2959)	-	-
17.	Interest on Long-Term Debt	5,662,624	F7, Pt. A, Col. B	[4]	(167,710)	5,494,914		0.2248	1,235,225	4,259,690
18.	Interest Charged to Construction - Credit	-	F7, Pt. A, Col. B			-		0.2248	-	-
19.	Interest Expense - Other	18,791	F7, Pt. A, Col. B	[5]	67,763	86,554		0.2248	19,457	67,097
20.	Other Deductions	1,432,541	F7, Pt. A, Col. B	[2-r]	(21,513)	1,411,028		0.2248	317,191	1,093,837
21.	Total Cost of Electric Service	74,024,084	F7, Pt. A, Col. B		(2,818,932)	71,205,152		0.0546	3,885,458	67,319,695
22.	Patronage Capital & Operating Margins	(538,523)	F7, Pt. A, Col. B			2,697,419			798,042	1,899,377
23.	Non Operating Margins - Interest	289	F7, Pt. A, Col. B			289		0.2248	65	224
24.	Allowance for Funds Used During Construction	-	F7, Pt. A, Col. B			-		0.2248	-	-
25.	Income (Loss) from Equity Investments	-	F7, Pt. A, Col. B			-		0.0000	-	-
26.	Non Operating Margins - Other	1,015,357	F7, Pt. A, Col. B		(940,000)	75,357		0.0253	1,903	73,454
27.	Generation and Transmission Capital Credits	6,235,889	F7, Pt. A, Col. B			6,235,889		0.0000	-	6,235,889
28.	Other Capital Credits and Patr. Dividends	1,008,970	F7, Pt. A, Col. B			1,008,970		0.2248	226,811	782,159
29.	Extraordinary Items	-	F7, Pt. A, Col. B			-		0.0000	-	-
30.	Patronage Capital or Margins	7,721,982	F7, Pt. A, Col. B		2,295,942	10,017,924		0.1025	1,026,821	8,991,103
31.	B. DEBT SERVICE PAYMENTS									
32.	Interest Expense	5,681,415	Line 17 - Line 19		(99,947)	5,581,468		0.2248	1,254,682	4,326,787
33.	Principal Payments	3,114,380	F7, Pt. O, Col. B	[6]	155,767	3,270,147		0.2248	735,110	2,535,037
34.	Total Debt Service Payments	8,795,795			55,820	8,851,615		0.2248	1,989,791	6,861,824
35.										
36.	C. DEBT SERVICE MARGINS									
37.	Patronage Capital or Margins	7,721,982	Line 30			10,017,924		0.1025	1,026,821	8,991,103
38.	Plus: Depreciation and Amortization Expense	3,946,506	Line 14			3,946,506		0.2495	984,668	2,961,838
39.	Plus: Interest Expense	5,681,415	Line 33		(99,947)	5,581,468		0.2248	1,254,682	4,326,787
40.	Plus: Non-Cash Other Deductions Amortizations	1,391,532	Trial Balance			1,391,532		0.2248	312,808	1,078,724
41.	Plus: Cash Capital Credits Cash Received	1,961,846	F7, Pt. J, LA, Col. A			1,961,846		0.2248	441,012	1,520,834
42.	Plus: Non-Cash Income Tax Expense	2,581,972	Line 16		(2,581,972)	-		(0.2959)	-	-
43.	Less: Income (Loss) from Equity Investments	(6,235,889)	Line 25			(6,235,889)		0.0000	-	(6,235,889)
44.	Less: Other Capital Credits and Patr. Dividends	(1,008,970)	Line 28			(1,008,970)		0.2248	(226,811)	(782,159)
45.	Total Debt Service Margins	16,040,394				15,654,417			3,793,180	11,861,237
46.										
47.	D. DEBT SERVICE COVERAGE	1.82	L46L35			1.77			1.91	1.73
48.										
49.	E. DEBT SERVICE COVERAGE TARGET								1.60	1.60
50.							Adjusted DSC Margins are:		<u>Above the Target</u>	<u>Above the Target</u>
51.										
52.	F. OPERATING INCOME ADJUSTMENT									
53.	DSC Adjustment Required to Achieve Target								(0.31)	(0.13)
54.	Debt Service Payments								1,989,791	6,861,824
55.	After-Tax Operating Income Adjustment								(616,835)	(892,037)
56.	Add True-Up								(97,191)	(299,329)
57.	Net Operating Income Adjustment								(714,026)	(1,191,366)

¹ From Docket 22-SPEE-501-TAR, EX 3

A. 34.5 kV System PTS Revenue Adjustment

	Actual			Pro-forma			Adjustment
	2022 Units	2022 PTS/2021 Costs		2022 Units ¹	2023 PTS/2022 Costs		
	(kW)	(\$/kW)	(\$)	(kW)	(\$/kW)	(\$)	(\$)
Retail	614,538	1.01786	\$ 625,514	615,759	0.9248	\$ 569,454	\$ (56,060)
Wholesale	296,627	1.01786	\$ 301,925	242,097	0.9248	\$ 223,891	\$ (78,033)
34.5kV System PTS Adjustment	911,165		\$ 927,438	857,856		\$ 793,345	\$ (134,093)

B. Distribution System PTS Revenue Adjustment

	2022 Units		2022 PTS/2021 Costs		2023 PTS/2022 Costs		Adjustment
	(kWh)	(\$/kWh)	(\$)		(kWh)	(\$)	(\$)
Non-STR Retail Total Year	320,486,181	0.003925	\$ 1,257,908		0.000198	\$ 63,456	\$ (1,194,452)
STR Retail	480,478,153	0.000320	\$ 153,753		0.000278	\$ 133,573	\$ (20,180)
	700,150,527		\$ 1,411,661			\$ 197,029	\$ (1,214,632)
Less: Retail 34.5kV (already included above)			\$ 625,514			\$ 569,454	\$ (56,060)
Net Distribution System PTS Adjustment			\$ 786,148			\$ (372,425)	\$ (1,158,572)
			\$ 1,713,586			\$ 420,921	\$ (1,292,665)

¹ Adjustment made to account for loss of Kingman load. 2023 PTS rate was already calculated with this change incorporated.

EXHIBIT 4

**Trial Balance
2020-2022**

Southern Pioneer Electric Company

Exhibit 4

Trial Balance - 2022, 2021, 2020

Div	Account	Description	2022	2021	2020
1	102.0	ELECTRIC PLANT PURCHASED OR SOLD	-	-	-
1	106.0	COMPLETED CONSTRUCTION-NOT CLASSIFIED	-	-	-
1	107.2	CONSTRUCTION WORK IN PROGRESS	1,420,587.65	1,936,123.71	900,950.62
1	107.21	CONSTRUCTION-EXPENSE CLEARING	-	750.69	-
1	107.23	CONSTRUCTION-DEPRECIATION CLEARING	-	-	-
1	107.3	CONSTRUCTION WORK IN PROGRESS-SPEC EQUIP	(758.42)	-	-
1	108.5	ACC DEPR-TRANSMISSION PLANT	(9,845,036.66)	(9,511,894.51)	(8,785,654.68)
1	108.501	GAIN/LOSS ON DISPOSITION-TRANS PLANT	964,640.96	909,976.85	898,226.89
1	108.6	ACC DEPR-DISTRIBUTION PLANT	(10,190,715.13)	(9,729,961.30)	(9,160,682.61)
1	108.601	GAIN/LOSS ON DISPOSITION-DISTR PLANT	6,650,938.51	6,338,620.01	6,037,165.91
1	108.71	ACC DEPR-OFFICE & WAREHOUSE	(2,340,179.18)	(1,912,413.40)	(1,484,752.72)
1	108.72	ACC DEPR-OFFICE FURN & EQUIP	(845,034.20)	(785,670.72)	(712,077.22)
1	108.73	ACC DEPR-TRANSPORTATION EQUIP	(2,848,114.40)	(2,694,668.93)	(2,792,693.57)
1	108.74	ACC DEPR-STORES	(194,521.11)	(180,296.46)	(218,226.46)
1	108.75	ACC DEPR-SHOP EQUIP	(36,728.86)	(32,152.54)	(27,723.04)
1	108.76	ACC DEPR-LAB EQUIP	(165,544.30)	(147,786.14)	(131,670.76)
1	108.77	ACC DEPR-TOOLS & EQUIP	(222,989.62)	(158,328.70)	(104,780.25)
1	108.78	ACC DEPR-COMMUNICATION EQUIP	(124,744.65)	(113,902.65)	(103,858.76)
1	108.79	ACC DEPR-MISC EQUIP	(112,787.37)	(91,822.05)	(70,856.73)
1	108.8	RETIREMENT WORK IN PROGRESS	139,420.94	147,754.45	80,475.25
1	108.81	RETIREMENT-EXPENSE CLEARING	-	-	-
1	111.0	ACC AMORT-ELEC PLANT IN SERVICE	-	-	-
1	114.0	ACQUISITION ADJUSTMENT	23,558,384.35	23,558,384.35	23,558,384.35
1	115.0	ACC AMORT-ACQUISITION ADJUSTMENT	(11,776,475.67)	(10,991,016.87)	(10,205,558.07)
1	121.0	NON-UTILITY PROPERTY	-	-	-
1	122.1	ACC DEPR-NON UTILITY PROPERTY	-	-	-
1	123.1	INV ASSOC ORG-PATR CAP	-	-	-
1	123.1008	INV ASSOC ORG-PATR CAP-COBANK	3,359,251.13	3,028,497.20	2,696,010.04
1	123.15	INV SUBSID-SUNFLOWER (SEPC)(PREV MKEC)	33,064,264.88	31,080,894.04	26,188,123.60
1	123.23	INV ASSOC ORG-OTHER-GENERAL FUNDS	-	-	-
1	123.2301	INV ASSOC ORG-GEN-COBANK MEMBERSHIP	1,000.00	1,000.00	1,000.00
1	123.2302	DNU(MV)INV ASSOC CO GEN-COBANK PATRONAGE	-	-	-
1	124.0	OTHER INVESTMENTS	-	-	-
1	124.001	OTHER INV-PIONEER COMMUNICATIONS	200.23	200.23	200.23
1	124.002	OTHER INV-FEDERATED RURAL INS EXCHANGE	380,573.00	344,488.00	321,894.00
1	124.003	OTHER INV-SOUTH CENTRAL TELEPHONE (SCTA)	28,139.85	15,177.30	15,177.30
1	124.004	OTHER INV-KANOKLA NETWORKS	13,637.09	13,774.93	12,290.10
1	124.006	OTHER INV-NISC PATRONAGE	117,944.39	121,855.67	113,875.28
1	124.015	OTHER INV-UNITED TELEPHONE ASSOCIATION	428.11	735.55	1,045.82
1	124.1	U.S. TREASURY NOTES	-	-	-
1	124.2	CFC - MEDIUM-TERM NOTES	-	-	-
1	124.3	CERTIFICATES OF DEPOSIT-L.T.	-	-	-
1	124.4	OTHER LONG-TERM SECURITIES	-	-	-
1	124.8	RESTRICTED ASSETS-RETIREMENT PLAN	-	-	-
1	124.82	N/R-LT LINE EXTENSION CONTRACT RECEIVABL	146,025.84	28,608.09	48,734.81
1	128.0	OTHER SPEC FUNDS-DEF COMPENSATN	-	-	-
1	131.1	S CASH-GENERAL-EQUITY LIBERAL	45,228.83	29,789.20	50,144.08
1	131.11	CASH-FNB LIBERAL-PAYROLL	-	-	-
1	131.12	CASH-WACHOVIA-GENERAL	-	-	-
1	131.121	S CASH-OVERNIGHT INVESTMENT-COBANK	1,252,687.33	-	-
1	131.13	CASH-GENERAL-ECON.DEV.GRANT FUND	-	-	-
1	131.14	CASH-GEN-ECON DEV LOANS	-	-	-

Southern Pioneer Electric Company

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Div	Account	Description	2022	2021	2020
1	131.15	S CASH-FLEXIBLE SPENDING(FSA)-FNB LIBERA	-	-	-
1	131.16	CASH-BANKCORP-FSA COLL	-	-	-
1	131.17	S CASH-GENERAL-COBANK	(153,561.32)	(181,590.80)	(44,432.13)
1	131.2	S CASH-CONSTRUCTION FUND	-	-	-
1	131.21	CASH-WESTERN STATE BANK	-	-	-
1	131.22	S CASH-GENERAL-PEOPLES BANK	25,032.52	21,633.79	39,791.12
1	131.23	S CASH-GENERAL-GRANT COUNTY BANK	85,923.84	79,066.15	148,830.75
1	131.26	S CASH-PROFIT PLNR-GRANT COUNTY BANK	-	-	-
1	131.73	CASH-CFC DAILY FUND	-	-	-
1	131.97	S CASH-CC & E-CHECK CLEARING ACCOUNT	-	-	-
1	131.98	S CASH-MONEY GRAM CLEARING ACCOUNT	-	-	-
1	131.99	S CASH-CLEARING ACCOUNT	-	-	-
1	134.0	SPECIAL DEPOSITS	-	-	-
1	135.0	S CASH-WORKING FUNDS	2,000.00	2,000.00	2,000.00
1	136.0	TEMPORARY INVESTMENTS	-	-	-
1	141.0	S N/R-EMPLOYEE COMPUTER CONTRACTS	1,145.09	-	631.29
1	141.13	CURRENT PORTION OF LONG TERM N/R	-	-	-
1	141.2	N/R-LINE EXTENSION CONTRACT (CURRENT POR	52,821.77	51,076.57	22,955.74
1	141.3	S N/R-EMPLOYEE MISCELLANEOUS CONTRACTS	-	-	-
1	142.1	A/R-ELECTRIC BILLING	1,890,864.88	998,562.26	1,482,868.69
1	142.11	A/R-ELECTRIC BILLING ADJ-INSTALLMNT LOAN	-	113.16	175.67
1	142.15	A/R-ELECTRIC BILLING ADJ-C25 & LAC	2,479,877.99	2,616,820.47	2,518,223.96
1	142.2	A/R OTHER-MR (MISC RECEIVABLES)	354,102.41	363,930.34	317,695.04
1	142.201	A/R-MR UNCOLLECTABLE ACCOUNTS (MISC REC)	94,657.26	78,228.61	67,047.99
1	142.202	A/R-MR ACC PROV UNCOLL ACCOUNTS	(94,657.26)	(78,228.61)	(67,047.99)
1	142.22	A/R OTHER-PAYROLL TRANSITION LOANS	1,897.15	1,897.15	2,965.15
1	142.299	S A/R OTHER-DUE TO/FROM CLEARING	-	-	-
1	142.3	S A/R OTHER-NSF CHECKS CLEARING	-	-	-
1	142.4	A/R OTHER-MISCELLANEOUS	-	-	-
1	142.5	A/R OTHER-DEPOSIT RECEIVABLE	-	-	-
1	142.6	A/R OTHER-SURGE PROTECTION	-	-	-
1	142.92	A/R OTHER-MR CLEARING (MISC REC)	-	-	-
1	142.97	A/R OTHER-CASH DRAWER CLEARING	-	-	-
1	142.98	A/R OTHER-BILLING/AP CLEARING	-	-	-
1	142.99	A/R OTHER-BILLING CLEARING	-	-	-
1	144.1	A/R-ELEC BILLING-UNCOLLECTABLE ACCOUNTS	1,305,742.95	1,239,597.58	1,193,200.29
1	144.4	A/R-ELEC BILLING-ACC PROV UNCOLL ACCOUNT	(1,343,043.48)	(1,272,643.48)	(1,242,743.48)
1	154.0	INVENTORY-COMPANY OWNED-MATERIAL & SUPPL	2,309,149.96	2,437,697.42	1,981,249.64
1	154.5	INVENTORY-HD CONSIGNMENT	19,688.40	11,815.69	10,451.59
1	155.0	MATERIAL FOR RESALE	-	-	-
1	163.0	STORES EXPENSE	91,953.82	246,645.39	144,308.93
1	165.1	PREPYMT-PROP/DOM/FLEET INSURANCE	182,983.50	180,696.78	182,037.24
1	165.2	PREPYMT-LTD & LIFE INSURANCE	4,010.06	3,693.41	3,296.35
1	165.3	PREPYMT-EMPLOYEE HEALTH INSURANCE	92,516.64	78,597.75	72,305.79
1	165.4	PREPYMT-EMPLOYEE ASSISTANCE PROGRAM (EAP	-	-	-
1	165.5	PREPAYMENT-POSTAGE	-	-	-
1	165.6	PREPYMT-RENT	-	-	-
1	165.7	PREPYMT-WORK COMP INS KS	73,912.50	45,346.66	45,523.95
1	165.71	PREPYMT-WORK COMP INS CO	-	-	-
1	165.8	PREPYMT-DEFINED BENEFIT PENSION PLAN	-	-	-
1	165.9	PREPYMT-MISCELLANEOUS	-	-	-
1	171.0	OTHER ASSET-INTEREST & DIVIDEND RECEIVAB	-	-	-

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Div	Account	Description	2022	2021	2020
1	173.0	UNBILLED REVENUE RECEIVABLE	2,191,007.06	2,070,587.81	1,817,716.97
1	181.0	DEF DB-UNAMORT DEBT DISCOUNT & EXPENSE	-	-	-
1	182.3	REGULATORY ASSET(STORM URI POWER COST)	6,584,178.38	16,595,283.02	-
1	182.31	REGULATORY ASSET(STORM URI CARRYING COST)	160,630.44	277,149.07	-
1	183.0	DEF DB-PRELIM SURVEY & INVESTMENT CHARGE	9,008.21	18,016.49	27,024.77
1	183.3	AMI METER & MODULE EQUIPMENT	-	-	-
1	183.5	DEF DB-MORTGAGE REGISTRATION FEES	-	-	-
1	184.0	DO NOT USE VEHICLE EXP CLEARING	-	-	-
1	184.1	DEF DB-TRANSPORTN EXP CLEARING-ONE TIME	-	-	-
1	184.2	DEF DB-TRANSPORTN EXP CLEARING-RECURRING	60,237.16	57,061.53	53,293.11
1	186.1	DEF DB-SALES TAX	-	-	-
1	186.2	DEF DB-RETIREMENT	-	-	-
1	186.3	DEF DB-SOFTWARE/PROGRAMMING	23,110.24	21,977.76	34,553.28
1	186.4	DO NOT USE - DEFERRED DEBIT-SALES TAX CR	-	-	-
1	186.5	DEF DB-MISCELLANEOUS/SYSTEM INVENTORY	-	-	-
1	186.99	DEF DEBIT-ACQUISITION TRUE-UP	-	-	-
1	189.0	DEF DB-UNAMORTIZED LOSS-REACQUIRED DEBT	6,080,907.42	6,403,787.46	6,726,667.50
1	190.0	DEF DB-ACCUM DEFERRED INCOME TAX ASSET	-	-	-
1	190.7	DEF DB-ACCUM DEF INC TAX ASSET-OCI-MKEC	-	-	-
1	190.8	DEF DB-ACCUM DEF INC TAX ASSET-OCI-RTMNT	-	1,032,554.00	1,160,557.00
1	201.1	RETAINED EARNINGS	(40,784,996.51)	(33,063,014.82)	(33,063,014.82)
1	201.2	PATRONAGE CAPITAL-ASSIGNABLE-DO NOT USE	-	-	-
1	208.0	DONATED CAPITAL	-	-	-
1	208.1	RUS ECON DEV LOAN FUNDS REPAID	-	-	-
1	208.2	SOUTHERN PIONEER ELECTRIC STOCK	-	-	-
1	209.7	OTHER COMPREHENSIVE INC-MKEC	-	-	-
1	209.71	OTHER COMPREHENSIVE INC-MKEC-DEF TAX	-	-	-
1	209.8	OTHER COMPREHENSIVE INC-RETIRMNT	(725,791.00)	3,892,025.00	4,374,507.00
1	209.81	OTHER COMPREHENSIVE INC-RETIRMNT-DEF TAX	192,552.00	(1,032,554.00)	(1,160,557.00)
1	219.1	OPERATING MARGIN	-	-	-
1	219.2	NON OPERATING MARGIN	-	-	-
1	219.4	OTHER MARGINS & EQUITIES-PRIOR PERIOD	-	-	-
1	224.12	LONG-TERM CFC NOTES EXECUTED	-	-	-
1	224.13	CFC NOTES NOT EXECUTED	-	-	-
1	224.14	LT DEBT-OTHER	-	-	-
1	224.15	LT DEBT-COBANK	(108,885,952.82)	(119,235,214.25)	(102,505,360.80)
1	224.151	LT DEBT-COBANK MORTGAGE REGISTRATION FEE	189,295.79	199,235.51	209,175.23
1	224.16	LT DEBT-NCSC	-	-	-
1	224.3	LONG-TERM RUS NOTES EXECUTED	-	-	-
1	224.4	RUS NOTES NOT EXEC-CONST	-	-	-
1	228.7	OTHER LT DEBT-COBANK EQUIP CAPITAL LEASE	-	-	-
1	228.8	OTHER LT DEBT-RETIREMENT PLAN	(1,139,801.00)	(5,793,025.00)	(6,040,795.00)
1	232.1	ACCOUNTS PAYABLE-GENERAL	(4,578,148.74)	(4,946,251.54)	(4,347,004.01)
1	232.11	ACCTS PAYABLE-MKEC	-	-	-
1	232.2	A/P-GIFT CERT	-	-	-
1	232.3	A/P-GARNISHMENTS	-	-	-
1	232.4	ACCOUNTS PAYABLE - RUS CONSTRCTN	-	-	-
1	232.6	A/P-EMPLOYEE CARE FUND-WE CARE	(5,711.00)	(3,383.00)	(2,001.00)
1	232.63	BENEVOLENT FUND	-	-	-
1	232.64	A/P-KIOSK CASH	-	-	-
1	232.65	A/P-CONVENIENCE FEE-ECHECK PAYMENTS	-	-	-
1	232.7	CURRENT PORTION-RUS NOTE PAYABLE	-	-	-

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Div	Account	Description	2022	2021	2020
1	232.71	CURRENT PORTION LT DEBT-COBANK	-	-	-
1	232.72	CURRENT PORTION CFC NOTE PAYABLE	-	-	-
1	232.73	CURRENT PORTION LT DEBT-OTHER	-	-	-
1	232.74	CURRENT PORTION LT DEBT-COBANK	(3,449,261.43)	(3,270,146.55)	(3,101,585.84)
1	232.75	LINE OF CREDIT-COBANK	-	(588,746.95)	(3,197,156.20)
1	232.76	LINE OF CREDIT-OTHER	-	-	(940,000.00)
1	232.79	CURRENT PORTION CAPITAL LEASES - COBANK	-	-	-
1	232.98	UNINVOICED MATERIAL	-	-	-
1	232.99	S A/P-DUE TO/FROM CLEARING	-	(968.92)	-
1	235.0	CUSTOMER SECURITY DEPOSITS	(2,410,415.30)	(2,150,125.11)	(2,031,098.39)
1	235.2	CONSUMER SECURITY DEPOSITS-TO ESCHEAT	(7,344.13)	(16,291.38)	(24,957.57)
1	236.1	ACCR PROPERTY TAX	(1,540,353.55)	(1,753,877.31)	(1,837,358.59)
1	236.2	ACCR FED UNEMPLOYMENT TAX	(64.77)	(14.02)	(34.32)
1	236.3	ACCR FICA (SS/MEDICARE)	-	-	-
1	236.4	ACCR KANSAS UNEMPLOYMENT TAX	(126.34)	(211.00)	(43.06)
1	236.41	ACCR COLORADO UNEMPLOYMENT TAX	-	-	-
1	236.42	ACCR OKLAHOMA UNEMPLOYMENT TAX	-	-	-
1	236.43	ACCR TEXAS UNEMPLOYMENT TAX	-	-	-
1	236.5	ACCR SALES TAX	(78,278.69)	(33,605.60)	(91,724.66)
1	236.51	ACCR SALES TAX - REFUNDS PENDING	-	-	-
1	236.6	ACCR COMPENSATING USE TAX	(570.79)	(241.95)	(423.98)
1	236.7	ACCR FRANCHISE FEE	-	-	-
1	236.71	ACCR FEDERAL INCOME TAX	-	-	-
1	236.72	ACCR KANSAS INCOME TAX	-	-	-
1	237.1	ACCR INT-RUS CONST	-	-	-
1	237.15	ACCR INTEREST-COBANK	(477,849.77)	(506,180.99)	(487,778.80)
1	237.2	ACCR INTEREST-NCSC	-	-	-
1	237.3	ACCR INT-CFC	-	-	-
1	237.4	ACCR INTEREST-MISC/CUSTOMER DEPOSITS	(2,228.13)	(2,090.03)	(2,014.35)
1	237.76	ACCR INT-COBANK CURR LOC	-	-	-
1	241.0	ACCR FEDERAL WITHHOLDING TAX PAYABLE	(3,425.15)	-	-
1	241.1	ACCR KANSAS WITHHOLDING TAX PAYABLE	-	-	-
1	241.2	ACCR COLORADO WITHHOLDING TAX PAYABLE	-	-	-
1	241.3	ACCR OKLAHOMA WITHHOLDING TAX PAYABLE	-	-	-
1	241.4	ACCR TEXAS WITHHOLDING TAX PAYABLE	-	-	-
1	242.1	ACCR PAYROLL	(238,712.38)	(238,845.32)	(202,846.58)
1	242.2	PAYROLL CLEARING	-	-	-
1	242.3	ACCR VACATION PAY	(310,732.18)	(281,561.44)	(328,440.82)
1	242.31	ACCR HOLIDAY PAY	-	-	-
1	242.32	ACCR SICK PAY	(247,560.00)	(217,321.91)	(225,541.35)
1	242.33	ACCR PTO-HOURS ONLY	-	-	-
1	242.5	ACCR OTHER CURRENT & ACCR LIAB	-	-	(7,075.62)
1	242.51	EE DED-GYM MEMBERSHIP-RAPID FIT	-	-	-
1	242.511	EE DED-GYM MEMBERSHIP-SOUTHWEST FITNESS	-	-	-
1	242.512	EE DED-GYM MEMBERSHIP-NORTH BARBER COUNT	-	-	-
1	242.513	EE DED-GYM MEMBERSHIP-LIFELONG FITNESS	-	-	-
1	242.54	EE DED-METLIFE INSURANCE	-	-	-
1	242.541	EE DED-KECHIT S125 MEDICAL INSURANCE	-	-	-
1	242.55	EE DED-AFLAC INSURANCE	-	-	-
1	242.551	EE DED-ILLINOIS MUTUAL INSURANCE	-	-	-
1	242.555	EE DED-UNUM VOLUNTARY LIFE INS	-	19.08	72.52
1	242.556	EE DED-ILLINOIS MUTUAL STD, LTD, LIFE	-	-	-

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Div	Account	Description	2022	2021	2020
1	242.559	EE DED-NATIONWIDE PET INSURANCE	-	-	-
1	242.56	EE DED-401(K)	-	-	-
1	242.57	ER MATCH-401(K)	-	-	-
1	242.58	EE DED-PENSION LOAN REPAYMENT	-	-	-
1	242.59	EE DED-UNITED WAY DONATION	-	-	-
1	242.61	EE DED-S125 CONTRIBUTIONS (FSA/DCA)	(6,953.86)	(5,730.81)	(9,753.38)
1	242.62	SECTION 125 CONTRIBUTION-EVEN YR	-	-	-
1	252.0	DEF CR-CONTRACTOR ADVANCES FOR CONSTRUCT	(9,438.12)	-	-
1	253.0	DEF CR-OTHER	-	-	-
1	281.0	ACCUM DEF INCOME TAX LIAB	(16,424,566.00)	(14,524,371.00)	(11,942,399.00)
1	281.7	ACCUM DEF INCOME TAX LIAB-OCI-MKEC	-	-	-
1	281.8	ACCUM DEF INCOME TAX LIAB-OCI-RETIREMENT	(192,552.00)	-	-
1	301.0	ORGANIZATION	-	-	-
1	302.0	FRANCHISES & CONSENTS	-	-	-
1	340.0	LAND & LAND RIGHTS	-	-	-
1	341.0	STRUCTURES & IMPROVEMENTS	-	-	-
1	342.0	FUEL HOLDERS, PROD ACCESSORIES	-	-	-
1	343.0	PRIME MOVERS (INTERNAL COMB)	-	-	-
1	344.0	GENERATORS	-	-	-
1	345.0	ACCESSORY ELEC EQUIPMENT	-	-	-
1	346.0	MISC POWER PLANT EQUIPMENT	-	-	-
1	350.0	TRANS-LAND AND LAND RIGHTS	-	-	-
1	350.1	TRANS-LAND	36,619.74	36,619.74	36,619.74
1	350.2	TRANS-LAND RIGHTS & R.O.W.	73,453.65	73,453.65	73,453.65
1	352.0	TRANS-SUBSTATION STRUCTURES & IMPROVMNTS	-	-	-
1	353.0	TRANS-SUBSTATION EQUIPMENT	11,318,639.01	10,673,125.12	10,633,416.40
1	353.1	DO NOT USE	-	-	-
1	355.0	TRANS-POLES & FIXTURES	12,466,582.40	12,096,143.15	11,986,531.61
1	355.1	DO NOT USE	-	-	-
1	356.0	TRANS-OH CONDUCTORS & DEVICES	9,888,812.14	9,706,576.42	9,701,215.07
1	356.1	DO NOT USE	-	-	-
1	358.0	TRANS-URD CONDUCTORS & DEVICES	-	-	-
1	358.1	DO NOT USE	-	-	-
1	360.0	DISTRIB-LAND & LAND RIGHTS	-	-	-
1	360.1	DISTR-LAND	16,305.93	16,305.93	16,305.93
1	360.2	DISTR-LAND RIGHTS & R.O.W.	65,177.61	65,177.61	59,604.61
1	361.0	DISTR-SUBSTATION STRUCTURES & IMPROVMNT	-	-	-
1	362.0	DISTR-SUBSTATION EQUIPMENT	13,297,914.01	13,243,092.44	12,940,250.26
1	362.1	DO NOT USE	-	-	-
1	364.0	DISTR-POLES, TOWERS, FIXTURES	19,116,101.26	18,167,649.49	17,736,029.83
1	365.0	DISTR-OH CONDUCTOR & DEVICES	16,951,280.02	16,329,390.75	15,871,331.94
1	366.0	DISTR-URD CONDUIT	-	-	-
1	367.0	DISTR-URD CONDUCTOR & DEVICES	3,628,329.40	3,463,846.84	3,360,104.78
1	368.0	LINE TRANSFORMERS	9,830,051.33	9,148,817.60	8,649,254.94
1	368.1	LINE TRANSFORMERS-OTHER EQUIP	-	-	-
1	368.2	LINE TRANSFORMERS-CONVENTIONAL	-	-	-
1	368.3	LINE TRANSFORMERS-PADMOUNT	-	-	-
1	369.0	SERVICES	-	-	-
1	369.1	SERVICES-OH	1,633,235.01	1,633,235.01	1,633,235.01
1	369.2	SERVICES-URD	-	-	-
1	370.0	METERS	7,088,673.57	6,845,904.99	6,637,396.06
1	370.1	METERS-OTHER	-	-	-

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Div	Account	Description	2022	2021	2020
1	370.2	METERS-PURPA	-	-	-
1	371.0	INSTALL CUSTOMER PREMISES	315,839.17	247,020.36	217,212.00
1	373.0	STREET LIGHTING	2,353,823.39	2,064,837.17	1,912,722.58
1	389.0	GEN-LAND & LAND RIGHTS	465,723.48	465,723.48	272,812.20
1	390.0	GEN-STRUCTURES & IMPROVEMENTS	13,543,257.76	13,535,273.92	13,535,273.92
1	390.99	ASSET CLEARING	11,712.50	-	22,500.00
1	391.0	GEN-OFFICE EQUIPMENT	370,928.57	363,659.62	363,659.62
1	391.1	GEN-COMPUTER EQUIPMENT	741,977.71	741,977.71	741,977.71
1	392.0	GEN-TRANSPORTATION EQUIPMENT	5,057,214.30	4,910,275.11	4,281,534.39
1	392.1	TRANSPORTATION EQUIPMENT SMALL	-	-	-
1	392.2	TRANSPORTATION EQUIPMENT LARGE	-	-	-
1	392.3	GEN-TRAILERS	387,961.42	387,961.42	370,883.17
1	392.31	TRAILERS - SMALL	-	-	-
1	392.32	TRAILERS - LARGE	-	-	-
1	393.0	GEN-NON MOBILE STORES EQUIPMENT	198,269.29	198,269.29	198,269.29
1	393.1	GEN-STORES MOBILE EQUIPMENT	162,202.19	162,202.19	199,814.27
1	394.0	GEN-TOOLS, SHOP & GARAGE EQUIPMENT	111,537.86	98,653.48	92,590.81
1	395.0	GEN-LABORATORY EQUIPMENT	365,410.96	358,535.86	313,916.15
1	395.1	GEN-LAB EQUIPMENT - OTHER	-	-	-
1	396.0	GEN-POWER OPERATED EQUIPMENT	927,754.69	927,754.69	592,711.26
1	396.1	GEN-POWER OPERATED EQUIP - MECH	-	-	-
1	396.3	GEN-POWER OPERATED EQUIP - MTCE	-	-	-
1	397.0	GEN-COMMUNICATION EQUIPMENT	488,342.48	488,342.48	451,711.52
1	398.0	GEN-MISC NON MOBILE EQUIPMENT	236,560.05	236,560.05	236,560.05
1	398.1	GEN-MISC MOBILE EQUIPMENT	-	-	-
1	403.5	DEPR-TRANS PLANT	781,789.91	773,378.32	762,679.66
1	403.6	DEPR-DISTR PLANT	1,867,478.81	1,781,312.55	1,711,528.51
1	403.7	DEPR-GENERAL PLANT	605,931.98	606,356.72	402,084.80
1	406.0	AMORT OF ELEC PLANT - ACQUISITION ADJUST	785,458.80	785,458.80	785,458.80
1	408.1	PROPERTY TAX	-	-	-
1	409.1	INCOME TAX EXPENSE-OPERATING	-	-	-
1	409.2	INCOME TAX EXPENSE-NON OPERATING	-	-	-
1	410.1	DEF INCOME TAX EXPENSE (DR) - OPER	1,900,195.00	2,581,972.00	982,227.00
1	410.2	DEF INCOME TAX EXPENSE (DR) - NON OPER	-	-	-
1	411.1	DEF INCOME TAX EXP (CR) - OPER	-	-	-
1	411.2	DEF INCOME TAX EXP (CR) - NON OPER	-	-	-
1	411.22	DEF KS INCOME TAX (CR) - NON OPER	-	-	-
1	412.0	REVENUE FR ELEC PLANT LEASED TO OTHERS	-	-	-
1	413.0	COST OF ELEC PLANT LEASED TO OTHERS	-	-	-
1	415.0	NON OP-REVENUE FROM MERCHANDISING	(22,280.92)	(6,348.19)	(11,486.70)
1	416.0	NON OP-COSTS OF MERCHANDISING	18,891.26	7,315.02	12,961.96
1	417.0	REVENUE FR NONUTILITY OPERATIONS	-	-	-
1	417.1	EXPENSE OF NONUTILITY OPERATIONS	-	-	-
1	418.11	NON OP-EARN/LOSS IN MKEC	-	-	-
1	419.0	NON OP-INTEREST INCOME	(24,317.39)	(288.29)	(224.91)
1	419.3	NON OP-INTEREST INCOME-STORM URI POWER	-	-	-
1	421.0	NON OP-MISC INCOME	684.37	(951,012.95)	(228.57)
1	421.1	NON OP-GAIN ON DISPOSITION OF PROPERTY	(37,284.69)	(65,310.99)	(55,461.88)
1	421.2	NON OP-LOSS ON DISPOSITION OF PROPERTY	-	-	18,513.63
1	421.5	NON OP-DTDF INCOME (CROSS-COMPANY)	(11,073.77)	(16,801.54)	(5,697.90)
1	421.6	NON OP-DTDF EXPENSE (CROSS-COMPANY)	6,757.09	6,421.86	3,267.70
1	421.7	NON OP-DTDF EXPENSE-107.2(CROSS-COM	4,019.64	10,242.28	2,430.20

Southern Pioneer Electric Company

Exhibit 4

Trial Balance - 2022, 2021, 2020

Div	Account	Description	2022	2021	2020
1	421.8	NON OP-DTDF EXPENSE-108.8 (CROSS-COM	297.04	137.40	-
1	423.0	G&T CAPITAL CREDITS	(3,033,583.84)	(6,235,889.44)	(1,789,241.79)
1	424.0	OTHER CAPITAL CREDITS	(1,117,995.36)	(1,008,969.68)	(922,562.86)
1	426.1	DONATIONS	32,298.25	18,758.48	22,636.09
1	426.13	SCHOLARSHIP AWARDS	22,000.00	21,000.00	21,500.00
1	426.3	PENALTIES	114.60	754.32	617.33
1	426.5	OTHER DEDUCTIONS	(0.49)	496.34	858.71
1	426.51	DNU LOSS ON DISP. OF PLANT ASSETS	-	-	-
1	426.6	PENSION NET PERIODIC BENEFIT COST	980,592.00	1,058,712.00	774,834.00
1	427.1	INTEREST EXP-RUS CONSTRUCTION	-	-	-
1	427.15	INTEREST EXPENSE - COBANK LTD	5,567,904.40	5,662,624.25	5,785,072.14
1	427.2	INTEREST EXPENSE - CFC LTD	-	-	-
1	427.3	INTEREST EXPENSE - COBANK CAPITAL LEASE	-	-	-
1	427.31	INTEREST EXPENSE - STORM URI AMORT-CC	306,556.45	-	-
1	427.32	INTEREST EXPENSE -STORM URI RECOVERD IL4	(197,843.62)	-	-
1	427.33	INTEREST EXPENSE -STORM URI RECOVERD IL3	(104,388.71)	-	-
1	427.4	INTEREST EXPENSE - MISCELLANEOUS LTD	-	-	-
1	427.99	INTEREST EXPENSE - NON DEDUCTIBLE - TAX	-	-	-
1	428.0	AMORTIZATION OF MORTGAGE FEES	9,939.72	9,939.72	9,939.72
1	428.1	AMORTIZATION OF LOSS-REACQUIRED DEBT	322,880.04	322,880.04	322,880.04
1	431.0	INTEREST EXPENSE - SECURITY DEPOSITS	4,736.15	2,662.77	31,047.41
1	431.1	INTEREST-COBANK LINE OF CREDIT	-	-	-
1	431.2	INTEREST EXPENSE - OTHER	-	2,744.23	7,073.55
1	431.3	INTEREST EXPENSE - TAXES	-	-	-
1	431.75	INTEREST EXPENSE - COBANK LINE OF CREDIT	13,044.76	13,383.90	42,783.26
1	431.76	INTEREST-COBANK LINE OF CREDIT	-	-	-
1	431.99	INTEREST EXP-NON DEDUCTIBLE-TAX	-	-	-
1	435.1	EXTRAORDINARY ITEMS - INCOME	-	-	-
1	435.2	EXTRAORDINARY ITEMS - EXPENSE	-	-	-
1	440.0	RESIDENTIAL SALES	(21,517,775.64)	(18,354,168.98)	(16,989,417.63)
1	440.1	RURAL RES 1 & 3	-	-	-
1	440.3	REVENUE	-	-	-
1	440.31	VILLAGES	-	-	-
1	440.32	RES-ULYSSES/MANTER/MOSCOW/ROLLA	-	-	-
1	441.0	IRRIGATION SALES	(504,672.70)	(367,419.90)	(347,541.93)
1	442.1	COMMERCIAL SALES	(23,030,035.32)	(20,436,604.82)	(18,696,766.14)
1	442.11	DO NOT USE	-	-	-
1	442.12	DNU TOWN-COMM SM	-	-	-
1	442.13	DO NOT USE	-	-	-
1	442.14	DNU RURAL-COMM SM	-	-	-
1	442.15	CITY PUMP SALES	(1,026,643.41)	(823,506.32)	(734,156.89)
1	442.16	DO NOT USE	-	-	-
1	442.17	DO NOT USE	-	-	-
1	442.2	INDUSTRIAL SALES - OVER 1000 KVA	(42,286,723.50)	(30,929,189.84)	(27,996,026.49)
1	444.0	STREET LIGHT SALES	(700,893.39)	(675,725.03)	(660,655.93)
1	445.0	UNBILLED REVENUE	-	-	349,938.81
1	447.0	DNU RESALE	-	-	-
1	447.1	DNU RESALE	-	-	-
1	450.0	PENALTY INCOME	(142,465.92)	(9,363.61)	(21,539.47)
1	451.0	OTHER SERVICE REVENUE	31.83	31.31	1.79
1	454.0	RENT INCOME FROM ELECTRIC PROPERTY	-	(15,727.03)	(23,032.54)
1	454.101	SURGE PROTECTION REVENUE	-	-	-

Southern Pioneer Electric Company

Exhibit 4

Trial Balance - 2022, 2021, 2020

Div	Account	Description	2022	2021	2020
1	456.0	COLLECTION FEES, WHEELING CHARGES	(55,157.67)	(48,897.90)	(45,790.00)
1	456.01	RESALE WHEELING REVENUE	(2,208.58)	(2,159.79)	(2,158.98)
1	456.02	LOCAL ACCESS CHARGES (LAC REVENUE)	(1,548,432.63)	(1,825,105.08)	(1,863,011.47)
1	456.1	INCIDENTAL SERVICES-INCOME	(30,666.76)	(9,111.45)	(41,001.20)
1	456.11	INCIDENTAL SERVICES-INCOME - NAT'L BEEF	-	-	-
1	456.12	INCIDENTAL SERVICES INCOME - MKEC	-	-	-
1	456.2	INCIDENTAL SERVICES-EXPENSE	2,870.09	10,593.60	7,961.81
1	456.22	INCIDENTAL SERVICES-EXPENSE - NAT'L BEEF	2,441.63	793.67	-
1	456.3	PROP TAX & INS CHG-NAT'L BEEF	-	-	-
1	456.4	CONSTRUCTION ADVANCES FORFEITED	-	-	-
1	456.5	EXCESS AIC	-	-	-
1	456.51	69 KV TRANS. LEASE EXPENSE	-	-	-
1	456.6	CREDIT CARD TRANSACTION FEE-INC	-	-	-
1	456.61	CREDIT CARD TRANSACTION FEE-EXP	-	-	-
1	555.0	PURCHASED POWER	53,315,205.87	47,002,759.11	42,703,843.99
1	555.3	PURCHASED POWER-STORM URI X-ORDINARY EXP	10,011,104.64	226,944.33	-
1	562.0	TRANS OP-SUBSTATION EXPENSE	459,959.99	475,367.17	499,919.67
1	563.0	TRANS OP-OVERHEAD(OH) LINE EXPENSE	611,380.66	696,170.40	774,312.56
1	564.0	TRANS OP-UNDERGROUND(URD) LINE EXPENSE	216.72	-	2,649.87
1	566.0	TRANS OP-MISCELLANEOUS EXPENSE	-	-	-
1	566.99	TRANS - TAX CLEARING	-	-	-
1	568.0	TRANS MTCE-SUPERVISION & ENGINEERING	342.47	24,609.76	25,901.37
1	570.0	TRANS MTCE-STATION EQUIPMENT	133,972.82	24,833.91	21,102.50
1	571.0	TRANS MTCE-OVERHEAD(OH) LINES	180,043.48	30,756.13	46,814.14
1	572.0	TRANS MTCE-UNDERGROUND(URD) LINES	-	-	-
1	573.0	TRANS MTCE-MISCELLANEOUS	-	11,714.47	9,601.43
1	580.0	DISTR OP-SUPERVISION & ENGINEERING	810,174.92	866,577.34	699,889.40
1	582.0	DISTR OP-STATION EXPENSE	667,063.14	650,676.67	659,565.56
1	583.0	DISTR OP-OVERHEAD(OH) LINE EXPENSE	1,296,753.27	1,398,568.69	1,529,938.27
1	583.1	OH LINE-SINGLE PHASE	-	-	-
1	583.2	OH LINE-TWO PHASE	-	-	-
1	583.3	OH LINE-THREE PHASE	-	-	-
1	584.0	DISTR OP-UNDERGROUND(URD) LINE EXPENSE	376,962.57	348,000.10	356,840.82
1	584.1	URD LINE EXPENSE-SINGLE PHASE	-	-	-
1	584.2	URD LINE EXPENSE - V PHASE	-	-	-
1	584.3	URD LINE EXPENSE-THREE PHASE	-	-	-
1	585.0	DISTR OP-STREET LIGHT EXPENSE	51,909.40	65,363.40	61,725.85
1	586.0	DISTR OP-METER EXPENSE	401,657.39	422,802.27	421,686.34
1	586.1	LARGE POWER METERING	-	-	-
1	586.2	METER EXPENSE - V PHASE	-	-	-
1	586.3	METER EXPENSE-3 PHASE	-	-	-
1	587.0	DISTR OP-CUSTOMER INSTALLATION EXPENSE	53,020.38	60,382.84	70,925.36
1	588.0	DISTR OP-MISC DISTRIBUTION EXPENSE	1,759,046.49	1,591,750.88	1,202,646.06
1	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTMNT	2,740.80	3,480.00	948.75
1	588.5	DNU DISTR OP-TRAINING-OPER,MATER,ENG	-	-	-
1	588.99	DISTR - TAX CLEARING	-	-	-
1	589.0	DISTR OP-RENT EXPENSE	-	-	-
1	590.0	DISTR MTCE-SUPERVISION & ENGINEERING	322,943.33	394,682.12	291,957.88
1	592.0	DISTR MTCE-STATION EQUIPMENT	192,400.94	166,657.61	133,880.49
1	593.0	DISTR MTCE-OVERHEAD LINES	1,628,169.85	1,199,260.99	1,381,611.95
1	593.1	MAINTENANCE OF OH LINES-SINGLE P	-	-	-
1	593.2	DNU MAINTENANCE OF OH LINES-TWO PHAS	-	-	-

Southern Pioneer Electric Company
Exhibit 4
Trial Balance - 2022, 2021, 2020

Div	Account	Description	2022	2021	2020
1	593.3	MAINTENANCE OF OH LINES-THREE PH	-	-	-
1	594.0	DISTR MTCE-UNDERGROUND LINES	27,365.42	37,065.19	7,400.51
1	594.1	MAINTENANCE OF URD LINES-SINGLE	-	-	-
1	594.3	MAINTENANCE OF URD LINES-THREE P	-	-	-
1	595.0	DISTR MTCE-LINE TRANSFORMERS	495.65	254.01	1,107.40
1	596.0	DISTR MTCE-STREET LIGHTS	6,991.39	7,310.83	19,987.17
1	596.1	DISTR MTCE-PRIVATE AREA LIGHTS	2,068.01	2,453.25	8,982.27
1	597.0	DISTR MTCE-METERS	1,109.30	465.21	1,331.36
1	597.1	MAINTENANCE--LARGE POWER METERS	-	-	-
1	598.0	DISTR MTCE-MISCELLANEOUS	271,376.05	229,216.18	308,324.11
1	598.99	MTCE - TAX CLEARING	-	-	-
1	902.0	METER READING	47,964.31	45,739.49	44,516.20
1	903.0	CUSTOMER RECORDS & COLLECTION	1,248,154.67	1,139,964.09	1,075,375.47
1	903.1	CASH SHORT/LONG	134.98	(156.60)	145.16
1	903.2	CUSTOMER RECORDS - COLLECTION	18,145.57	86,982.94	32,209.32
1	903.5	DNU TRAINING-CONSUMER ACCOUNTING	-	-	-
1	903.6	CREDIT CARD MERCHANT FEES	86,272.42	69,449.87	72,082.94
1	903.99	CUST ACCTS - TAX CLEARING	-	-	-
1	904.0	UNCOLLECTIBLE ACCOUNTS	86,828.65	41,080.62	67,104.71
1	905.0	CUSTOMER RECORDS-MISC CUSTOMER ACCT EXP	45,686.46	48,790.63	49,018.46
1	905.4	CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER	7,975.79	271.50	1,956.59
1	907.0	CUST SV & INFO-KEY ACCOUNT	25,656.02	47,522.36	27,828.20
1	907.1	ECONOMIC DEVELOPMNT/USDA (PREV MKT RSRCH	-	-	-
1	907.4	KEY ACCOUNT SPECIAL EVENTS/ACTIVITIES	5,159.69	3,668.55	12,584.10
1	907.99	ECONOMIC DEVELPMENT - TAX CLEARING	-	-	-
1	908.0	CUST SV & INFO-CUSTOMER ASSISTANCE	250,466.62	249,103.67	150,477.86
1	908.2	DO NOT USE - SCHOLARSHIP EXPENSES-MISC	-	-	-
1	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	3,197.82	13,361.50	3,876.90
1	908.5	DNU TRAINING-ENERGY SERVICES	-	-	-
1	908.99	CUST INFO - TAX CLEARING	-	-	-
1	910.0	MISC CUSTOMER SVC & INFORMATION EXPENSE	8,314.63	4,486.18	2,872.74
1	910.11	YOUTH TOURS	3,837.55	4,247.25	10,059.59
1	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	19,175.70	5,601.09	3,749.26
1	910.5	SAFETY FEST EXPENSES	4,567.33	6,940.47	-
1	912.0	DEMONSTRATION & SELLING (PROMOTION)	9,386.00	12,324.36	15,626.24
1	912.2	FAIRS EXPENSE	3,702.13	1,624.05	3,654.29
1	912.3	TAILGATING EXPENSE	1,283.25	3,180.00	792.23
1	912.99	SALES - TAX CLEARING	-	-	-
1	913.0	ADVERTISING EXPENSE	-	-	-
1	916.0	MISCELLANEOUS SALES EXPENSE	-	-	-
1	920.0	ADMINISTRATIVE & GEN SALARIES (LBR ONLY)	1,511,773.48	1,508,776.44	1,355,721.01
1	920.5	DNU TRAINING-ADMIN & FIN ACCTG	-	-	-
1	921.0	OFFICE EXPENSE & SUPPLIES/GENERAL ADMIN	108,600.88	86,879.79	118,406.81
1	921.1	STATE/NATIONAL MEETING EXPENSES	-	-	-
1	921.2	MKEC EXPENSE	-	-	-
1	921.4	ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	814.50	275.00	866.50
1	921.97	SERVICE AWARDS-CLEARING (TAXABLE FRINGE)	-	-	-
1	921.99	TAXABLE FRINGES-CLEARING	-	81.04	-
1	923.0	OUTSIDE SERVICES EMPLOYED (PROF SVS)	148,104.35	151,417.90	178,198.58
1	923.1	RATE STUDY/FILING	-	39,856.86	355,589.42
1	925.0	INJURIES AND DAMAGES	-	-	-
1	926.0	EMPLOYEE PENSION & BENEFITS	-	-	-

Southern Pioneer Electric Company

Exhibit 4

Trial Balance - 2022, 2021, 2020

Div	Account	Description	2022	2021	2020
1	928.0	REGULATORY COMMISSION EXPENSE	161,748.07	107,060.67	134,531.00
1	929.0	DUPLICATE CHARGES - CREDIT (SPEC USAGE)	(132,066.89)	(118,520.51)	(114,579.05)
1	930.1	GENERAL ADVERTISING EXPENSE	21,637.97	16,644.95	15,817.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	252,671.22	285,978.78	190,827.77
1	930.201	MISC GENERAL EXPENSE-TRACKING WORK ORDER	-	5,290.47	271,380.89
1	930.21	DIRECTORS' EXPENSES	162,972.84	154,621.61	136,619.11
1	930.211	ADVISORY COUNCIL EXPENSE	7,834.00	6,516.43	4,712.52
1	930.22	ANNUAL MEETING EXPENSE	-	-	-
1	930.23	DUES FOR SPEC MEMBERSHIPS	75,075.60	70,990.81	71,151.06
1	930.25	NEWSLETTER EXPENSE	-	-	-
1	930.26	LOBBYING EXPENSE	-	-	-
1	930.28	WEBSITE EXPENSE	400.00	800.00	400.00
1	930.29	COMPUTER EXPENSE	109,908.79	83,597.01	70,058.69
1	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	28,876.03	15,588.15	16,401.25
1	930.99	ADMIN - TAX CLEARING	-	-	-
1	931.0	RENT EXPENSE-OFFICE SPACE	-	-	7,520.00
1	932.0	MAINTENANCE OF GENERAL PLANT	202,268.97	243,489.28	173,627.86
1	932.1	COMPUTER EQUIPMENT REPAIR	-	-	-
1	932.11	WEBSITE EXPENSES	-	-	-
1	932.5	DNU TRAINING-MAINTENANCE	-	-	-
1	995.0	TBD-UNKNOWN GL ACCOUNT FOR EXP RPTG	-	-	-
1	998.0	SUSPENSE DEBITS	-	-	-
1	998.1	OPERATING PROFIT CLEARING	-	-	(404,100.52)
1	998.2	NON-OPERATING PROFIT CLEARING	-	-	2,747,731.12
1	999.0	SUSPENSE CREDITS	-	-	-
			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

EXHIBIT 5

**Payroll Journal
2020-2022**

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Southern Pioneer Electric Company
Exhibit 5
Payroll Journal - 2022

GL Div	GL Account	Employee	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total

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**Southern Pioneer Electric Company
Exhibit 5
Payroll Journal - 2021**

Employee	GL Div	GL Account	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1121	1	242.31	32	830.72	0	0.00	830.72



EXHIBIT 6

**Operating Budget
2020-2022**

Southern Pioneer Electric Company
Exhibit 6
Budget - Statement of Operations - 2022, 2021, 2020

<u>Item</u>	<u>Budget 2022</u>	<u>Budget 2021</u>	<u>Budget 2020</u>
1. Operating Revenue & Patronage Capital	\$ 81,124,911	\$ 72,616,582	\$ 75,527,206
1.1 Additional Revenue Requirement for DSC/Equity	\$ (642,531)	\$ 822,693	\$ -
2. Power Production Expense	\$ -	\$ -	\$ -
3. Cost of Purchased Power	\$ 53,809,351	\$ 46,467,672	\$ 47,853,831
4. Transmission Expense	\$ 1,482,436	\$ 1,379,812	\$ 1,574,440
5. Regional Market Expense	\$ -	\$ -	\$ -
6. Distribution Expense - Operations	\$ 5,306,926	\$ 5,412,738	\$ 5,212,899
7. Distribution Expense - Maintenance	\$ 2,185,402	\$ 2,230,628	\$ 2,159,626
8. Consumer Accounts Expense	\$ 1,578,408	\$ 1,377,922	\$ 1,480,310
9. Customer Service & Informational Expense	\$ 376,749	\$ 280,501	\$ 320,352
10. Sales Expense	\$ 28,118	\$ 42,563	\$ 40,515
11. General & Administrative Expense	\$ 3,140,498	\$ 3,289,738	\$ 3,074,944
12. Total Operation & Maintenance Expense (2 thru 11)	\$ 67,907,888	\$ 60,481,574	\$ 61,716,917
13. Depreciation & Amortization Expense	\$ 4,129,458	\$ 3,660,539	\$ 3,879,912
14. Tax Expense - Property & Gross Receipts	\$ -	\$ -	\$ -
15. Tax Expense - Other	\$ 741,975	\$ 1,099,408	\$ 1,042,198
16. Interest on Long-Term Debt	\$ 5,431,472	\$ 5,781,478	\$ 5,887,228
17. Interest Charged to Construction Credit	\$ -	\$ -	\$ -
18. Interest Expense - Other	\$ 86,554	\$ 100,919	\$ 143,088
19. Other Deductions	\$ 1,174,820	\$ 1,195,947	\$ 904,756
20. Total Cost of Electric Service (12 thru 19)	\$ 79,472,167	\$ 72,319,865	\$ 73,574,099
21. Patronage Capital & Operating Margins (1 plus 1.1 minus 20)	\$ 1,010,213	\$ 1,119,410	\$ 1,953,107
22. Non Operating Margins	\$ 300	\$ 3,172	\$ 17,080
23. Allowance for Funds Used During Construction	\$ -	\$ -	\$ -
24. Income (Loss) from Equity Investments	\$ -	\$ 3,869,000	\$ 4,000,000
25. Non Operating Margins - Other	\$ 31,499	\$ 989,960	\$ 49,977
26. Generation & Transmission Capital Credits	\$ 2,285,000	\$ -	\$ -
27. Other Capital Credits & Patronage Dividends	\$ 1,012,752	\$ 932,068	\$ 866,016
28. Extraordinary Items	\$ -	\$ -	\$ -
29. Patronage Capital or Margins (21 thru 28)	\$ 4,339,764	\$ 6,913,610	\$ 6,886,180

Southern Pioneer Electric Company
Exhibit 6
Budget - Balance Sheet - 2022, 2021, 2020

	Budget 2022	Budget 2021	Budget 2020
TUP (Total Utility Plant)	\$ 156,420,532	\$ 154,067,187	\$ 151,858,305
Acc. Deprec.	\$ 31,877,702	\$ 28,490,960	\$ 27,540,916
Net Utility Plant	\$ 124,542,830	\$ 125,576,227	\$ 124,317,389
Investment in Subsidiary Companies	\$ 35,579,989	\$ 32,473,444	\$ 30,848,878
Other Capital Credits	\$ 553,368	\$ 564,698	\$ 3,176,411
Line Extension Receivables	\$ 79,915	\$ 20,144	\$ 45,368
Cash	\$ 800,000	\$ 590,125	\$ 71,613
Other Assets	\$ 21,898,123	\$ 15,027,595	\$ 16,305,161
Total Assets	\$ 183,454,226	\$ 174,252,233	\$ 174,764,820
	\$ -	\$ -	\$ -
Equity	\$ 41,876,307	\$ 39,630,871	\$ 39,084,234
Total Equity	\$ 41,876,307	\$ 39,630,871	\$ 39,084,234
	\$ -	\$ -	\$ -
LT Debt	\$ 113,597,619	\$ 114,016,260	\$ 111,088,125
LOC	\$ 4,900,928	\$ 1,000,000	\$ 2,500,000
Other Liabilities	\$ 23,079,371	\$ 19,605,101	\$ 22,092,462
Total Liabilities	\$ 141,577,918	\$ 134,621,362	\$ 135,680,587
	\$ -	\$ -	\$ -
Total Liabilities and Equity	\$ 183,454,226	\$ 174,252,233	\$ 174,764,820

EXHIBIT 7

Summary Explanation of Material Increase in Cost of Service Items – 2022 From 2021

Southern Pioneer Electric Company
Exhibit 7
Material Changes in Cost of Service - 2022

The cost of purchased power increased significantly in 2022 due to the amortization of Storm Uri power cost. This increase in power cost was offset by an increase in revenue as those power costs were recovered. The total cost of electric service, excluding power cost, increased by 3%. This increase was not deemed material.

EXHIBIT 8

Costs Allocated From Pioneer

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Southern Pioneer Electric Company
Exhibit 8a
Pioneer Compensation Billed to Southern Pioneer - 2020

Employee	GL Div	GL Account	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total	Totals for Employee	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
[REDACTED]													

Southern Pioneer Electric Company
Exhibit 8b
Management Services Charged by Pioneer Electric to Southern Pioneer Electric - 2022

Date	Journal Division	Account Account Desc	Activity	Amount Reference	Period Module	Vendor Name	Invoice
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Southern Pioneer Electric Company

Exhibit 8c

All Other Allocated, Assigned or Billed Costs from Pioneer Electric - 2022

None. All costs billed from Pioneer Electric are reported in Filing Exhibit 8a Compensation or Filing Exhibit 8b Other Costs.

EXHIBIT 9

**Employee Compensation
2020-2022**

CONFIDENTIAL

Southern Pioneer Electric Company

Exhibit 9

Total Employee Compensation Expense - 2021

Employee	GL Div	GL Account	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total

EXHIBIT 10

Calculation of CFC Ratios 87 and 110 2020-2022

Southern Pioneer Electric Company

Exhibit 10

Total Controllable Expenses Per Consumer and Total Wages Per Consumer - 2022, 2021, 2020

	<u>2022</u>	<u>2021</u>	<u>2020</u>
6. Distribution Expense - Operation	\$ 5,419,328	\$ 5,407,602	\$ 5,004,166
7. Distribution Expense - Maintenance	\$ 2,452,920	\$ 2,037,365	\$ 2,154,583
8. Customer Accounts Expense	\$ 1,541,163	\$ 1,432,123	\$ 1,342,409
9. Customer Service and Informational Expense	\$ 320,375	\$ 334,931	\$ 211,449
10. Sales Expense	\$ 14,371	\$ 17,128	\$ 20,073
11. Administrative and General Expense	\$ 2,660,620	\$ 2,659,346	\$ 2,987,250
Total Controllable Expenses	<u>\$ 12,408,777</u>	<u>\$ 11,888,495</u>	<u>\$ 11,719,930</u>
Average Number of Consumers	\$ 17,026	\$ 17,002	\$ 16,831
Labor - Expensed	\$ 4,544,909	\$ 4,287,881	\$ 4,226,429
Labor - Capitalized	\$ 1,351,774	\$ 1,245,136	\$ 1,275,205
Labor - Other	\$ 214,015	\$ 222,023	\$ 158,326
Total Labor	<u>\$ 6,110,698</u>	<u>\$ 5,755,040</u>	<u>\$ 5,659,961</u>
<u>#87 -- Total Controllable Expenses per Consumer (\$)</u>	\$ 728.81	\$ 699.24	\$ 696.33
<u>#110 -- Total Wages per Consumer (\$)</u>	\$ 358.90	\$ 338.49	\$ 336.28

EXHIBIT 11

Supplemental Schedules

Southern Pioneer Electric Company

Exhibit 11

2023 Budgeted Total Assets Excluding Storm Uri Regulatory Asset

2023 Budgeted Total Assets		188,366,998
Storm Uri Regulatory Asset (1.182.31 Carrying Cost)	3,637,586	
Storm Uri Regulatory Asset (1.182.3 Power Cost)	85,807	
Less: Total Storm Uri Regulatory Asset		<u>(3,723,393)</u>
2023 Budgeted Total Assets Excluding Storm Uri		<u><u>184,643,605</u></u>

Southern Pioneer Electric Company
 Exhibit 11
 Cash Income Taxes Paid - 2022

There were no income tax payments made in 2022.

04/27/2023	GENERAL LEDGER TRANSACTION DETAIL	Page: 1
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JAN 2022 To DEC 2022									
Date	Journal	Description	Dept Actv	BU Proj Mod	Jrnl Code	Reference	Debit	Credit	Balance
	Account: 1 236.71	ACCR FEDERAL INCOME TAX					Beginning Balance:		0.00
	Account: 1 236.72	ACCR KANSAS INCOME TAX					Beginning Balance:		0.00
	Account: 1 409.1	INCOME TAX EXPENSE-OPERATING					Beginning Balance:		0.00
	Account: 1 410.1	DEF INCOME TAX EXPENSE (DR) - OPER					Beginning Balance:		0.00
12/31/22	399817	SYE150-PROVISION FOR INCOME TAX	0	405	GL	3 SYE150-CURRENT YEAR TAX PROVISION	1,906,840.00		1,906,840.00
12/31/22	399817	SYE150-PROVISION FOR INCOME TAX	0	405	GL	3 SYE150-PRIOR YEAR TAX PROVISION TRUE-UP		6,645.00	1,900,195.00
		Net Amount For DEC 2022:					1,906,840.00	6,645.00	1,900,195.00
Subtotal For Account:		1 410.1					1,906,840.00	6,645.00	1,900,195.00
	Account: 1 410.2	DEF INCOME TAX EXPENSE (DR) - NON OPER					Beginning Balance:		0.00
	Account: 1 411.1	DEF INCOME TAX EXP (CR) - OPER					Beginning Balance:		0.00
	Account: 1 411.2	DEF INCOME TAX EXP (CR) - NON OPER					Beginning Balance:		0.00
	Account: 1 411.22	DEF KS INCOME TAX (CR) - NON OPER					Beginning Balance:		0.00
Grand Total Beginning Balances:							0.00	0.00	
Grand Total Transactions:		2					1,906,840.00	6,645.00	
Grand Total:							1,906,840.00	6,645.00	1,900,195.00

PARAMETERS ENTERED:

Division: All
Accounts: 1 236.71, 1 236.72, 1 409.1, 1 410.1, 1 410.2, 1 411.1, 1 411.2, 1 411.22
Department: All
Activity: All
BU Project: All
Sort By: Div/Acct
Date Selection: Period
Period: JAN 2022 To DEC 2022
Module: All
Journal Activity: All
Accounts With No Transact Yes
Extended Reference: No
Interface Detail: No
Group by Department: No

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Southern Pioneer Electric Company
Exhibit 11
Cash Patronage Received - 2022

Cash Patronage Received from G&T and Lendor

Account: 1 123.1008 INV ASSOC ORG-PATR CAP-COBANK							
03/15/22	373668	Deposit	0	410	BR	1 2021 COBANK PATRONAGE CASH DISTRIBUTION	720,367.85
Account: 1 123.15 INV SUBSID-SUNFLOWER (SEPC)(PREV MKEC)							
01/06/22	368940	Deposit	0	410	BR	1 SEPC/MKEC PATRONAGE RETIREMENT	1,050,213.00
							1,770,580.85

GENERAL LEDGER
TRANSACTION DETAIL

JAN 2022 To DEC 2022

Date	Journal Description	Dept	Actv	BU	Project	Mod	Jrnl Reference Code	Debit	Credit
Account: 1 423.0 G&T CAPITAL CREDITS									
12/31/22	399600 YE105-SEPC PATRONAGE FINAL						GL 3 YE105-SUNFLOWER PATRONAGE ALLOC-FINAL		3,033,583.84
Subtotal For Account: 1 423.0									3,033,583.84
Account: 1 424.0 OTHER CAPITAL CREDITS									
03/01/22	373170 2021 FEDERATED INS PATRONAGE ALLOCATION						GL 3 2021 FEDERATED INS PATRONAGE ALLOCATION		50,222.00
03/15/22	373667 SMJ27-SPEC COBANK PATRONAGE ALLOC						GL 3 SMJ27 COBANK PATR ALLOC		1,051,121.78
05/31/22	378512 Journal Entry-True-up patronage balance to stmt-South Central Telephone (SCTA)						GL 3 PATRONAGE CREDIT		12,962.55
12/31/22	394573 MJ 24 NISC PATRONAGE						GL 3 MJ24 NISC PATR ALLOC		3,689.03
Subtotal For Account: 1 424.0									1,117,995.36

Southern Pioneer Electric Company
 Exhibit 11
 Debt Actual and Budget - 2022

2022 Interest Expense - Long Term Interest is recorded in the month billed		2022 Principal Payments Principal payments based on the month billed		2022 Interest Expense - Other Interest is recorded in the month billed	
2022 Actual					
GL Account	Total	GL Account	Total	GL Account	Total
427.15 - Interest Expense - CoBank LT	\$ 5,567,904	224.15 - CoBank LT Principal Payments	\$ 3,284,744	431.0 - Interest Expense - Security Deposits	\$ 4,736
427.31 - Interest Expense - Storm Uri Amortization & Current	\$ 306,556	Term Loan RX0435T3 T08	\$ 6,900,000	431.2 - Interest Expense - Other	\$ -
427.32- Carrying Cost Recovered IL4 - Storm Uri	\$ (197,844)	Principal Recovered from Customers	\$ (6,900,000)	431.75 - Interest Expense - CoBank LOC	\$ 13,045
427.33- Monthly Interest Expense Recovered IL3 - Storm Uri	\$ (104,389)				
Form 7 Line 16 - Interest on LT Debt	\$ 5,572,229	Total Principal Payments	\$ 3,284,744	Form 7 Line 18 - Interest Expense - Other	\$ 17,781
Carrying Cost Recovered Through ECA	\$ (4,277)				
Adjusted Form 7 Line 16 - Interest on LT Debt	\$ 5,567,952				
2022 Budget					
CoBank Note	Total	CoBank Note	Total	GL Account	Total
RX0435 T1	\$ 176,768	RX0435 T1	\$ 458,885	431.0 - Interest Expense - Security Deposits	\$ 3,001
RX0435 T2	\$ 911,568	RX0435 T2	\$ 507,427	431.2 - Interest Expense - Other	\$ -
RX0435 T3	\$ 2,798,107	RX0435 T3	\$ 1,514,843	431.75 - Interest Expense - CoBank LOC	\$ 83,553
RX0435 T4-1	\$ 353,284	RX0435 T4-1	\$ 276,770		\$ -
RX0435 T4-2	\$ 315,392	RX0435 T4-2	\$ 142,699		\$ -
RX0435 T4-3	\$ 219,169	RX0435 T4-3	\$ 129,421		\$ -
RX0435 T5	\$ 367,571	RX0435 T5	\$ 111,257		\$ -
RX0435 T6	\$ 283,779	RX0435 T6	\$ 128,845		\$ -
Interest on Term Loan RX0435T3 T08	\$ 250,541	Term Loan RX0435T3 T08	\$ -		\$ -
Interest on Term Loan RX0435T3 T08 - Storm Uri	\$ (181,264)				
New LT Debt	\$ -	New LT Debt	\$ -		\$ -
Form 7 Line 16 - Interest on LT Debt	\$ 5,494,914	Total Principal Payments	\$ 3,270,147	Form 7 Line 18 - Interest Expense - Other	\$ 86,554

Southern Pioneer Electric Company
Exhibit 11
Budget-Long Term Debt and Other Interest Expense - 2023

2023 Budgeted Interest Expense	
Interest is recorded in the month billed	
GL Account	Total
427.15 - Interest Expense - CoBank LT	\$ 5,408,692.56
427.31 - Interest Expense - Storm Uri Amortization & Current	\$ 189,404
427.32- Carrying Cost Recovered IL4 - Storm Uri	\$ (68,108)
427.33- Monthly Interest Expense Recovered IL3 - Storm Uri	\$ (114,881)
Form 7 Line 16 - Interest on LT Debt	\$ 5,529,989.01
Carrying Cost Recovered Through ECA	\$ (6,415)
Adjusted Form 7 Line 16 - Interest on LT Debt	\$ 5,523,573.81

2023 Budgeted Principal Payments	
Principal payments are recorded in the month paid	
GL Account	Total
224.15 - CoBank LT Principal Payments	\$ 3,449,261.43
Term Loan RX0435T3 T08	\$ -
Principal Recovered from Customers	\$ -
Total Principal Payments	\$ 3,449,261.43

2023 Interest Expense - Other	
Interest is recorded in the month billed	
GL Account	Total
431.0 - Interest Expense - Security Deposits	\$ 4,800.00
431.75 - Interest Expense - CoBank LOC	\$ 11,180.50
Form 7 Line 18 - Interest Expense - Other	\$ 15,980.50

CoBank Note	Total
RX0435 T1	\$ 144,734.47
RX0435 T2	\$ 883,187.77
RX0435 T3	\$ 2,713,383.13
RX0435 T4-1	\$ 339,742.92
RX0435 T4-2	\$ 306,505.11
RX0435 T4-3	\$ 212,355.80
RX0435 T5	\$ 361,230.11
RX0435 T6	\$ 278,200.87
Interest on Term Loan RX0435T3 T08	\$ 284,233.63
New CoBank LT Debt	\$ -
Total CoBank LT Interest Expense	\$ 5,523,573.81
Check	\$ - Diff

CoBank Note	Total
RX0435 T1	\$ 490,397.16
RX0435 T2	\$ 535,356.92
RX0435 T3	\$ 1,598,221.99
RX0435 T4-1	\$ 285,500.89
RX0435 T4-2	\$ 151,565.35
RX0435 T4-3	\$ 136,220.08
RX0435 T5	\$ 117,586.28
RX0435 T6	\$ 134,412.76
Term Loan RX0435T3 T08	\$ -
New CoBank LT Debt	\$ -
Total CoBank LT Interest Expense	\$ 3,449,261.43
Check	\$ - Diff

Southern Pioneer Electric Company
 Exhibit 11
 Budget-Other Interest Expense - 2023

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
LOC Ongoing Balance	0	0	0	0	535,000	451,300	132,500	410,000	0	11,400	0	695,900	
Interest Rate - Monthly *	0.500%												
LOC Interest Expense	0.00	0.00	0.00	0.00	2,675.00	2,256.50	662.50	2,050.00	0.00	57.00	0.00	3,479.50	
431.75 - Interest Expense -- LOC	0.00	0.00	0.00	0.00	2,675.00	2,256.50	662.50	2,050.00	0.00	57.00	0.00	3,479.50	11,180.50
431. - Interest Expense -- Security Deposits	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,800.00
431.2 - Interest Expense --Other	-	-	-	-	-	-	-	-	-	-	-	-	-
F7 Line 18. Other Interest Expense	400.00	400.00	400.00	400.00	3,075.00	2,656.50	1,062.50	2,450.00	400.00	457.00	400.00	3,879.50	15,980.50

* Annual Interest Rate 6.00%

Southern Pioneer Electric Company
 Exhibit 11
 Debt Amortization - RX0435 T1

Loan Number 2113252
 Loan Currency USD
 Product Type AMORTIZING LT FIX
 Rate Maturity Date 4/20/2027
 Principal Pending \$5,907,687.54
 Interest Rate Type FIXED RATE LOAN
 Loan Status OPEN/ACTIVE

Outstanding Balance 12/31/22 \$ 2,381,558.11
 Issuance Cost \$ -
 Interest Rate 6.66%

Cash Flow Event Date (Paid Date)	Principal Amount			Interest Amount (Recorded in Month BILLED)	Bill Date	General Ledger / Budget			Annual Form 7, Pt. O Annual Principal Amount (Billed)
	New Principal Balance	Recorded in Month				Year	Annual		
		PAID)	(Recorded in Month PAID)				Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	
1/20/2020	3,639,172.40	32,473.95	21,170.41						
2/20/2020	3,606,518.22	32,654.18	20,984.80						
3/20/2020	3,573,682.81	32,835.41	19,463.75						
4/20/2020	3,540,665.16	33,017.65	20,610.48						
5/20/2020	3,507,464.27	33,200.89	19,766.75						
6/22/2020	3,474,079.11	33,385.16	20,232.01						
7/20/2020	3,440,508.66	33,570.45	19,410.84						
8/20/2020	3,406,751.90	33,756.76	19,849.32						
9/21/2020	3,372,807.79	33,944.11	19,656.38						
10/20/2020	3,338,675.29	34,132.50	18,844.67						
11/20/2020	3,304,353.35	34,321.94	19,267.28						
12/21/2020	3,269,840.93	34,512.42	18,459.80	11/30/2020	2020	401,805.42	235,426.32	404,035.44	
1/20/2021	3,235,136.96	34,703.97	18,880.24	12/31/2020					
2/22/2021	3,200,240.39	34,896.57	18,675.49	1/31/2021					
3/22/2021	3,165,150.14	35,090.25	16,712.82	2/28/2021					
4/20/2021	3,129,865.14	35,285.00	18,288.46	3/31/2021					
5/20/2021	3,094,384.31	35,480.83	17,494.78	4/30/2021					
6/21/2021	3,058,706.56	35,677.75	17,871.01	5/31/2021					
7/20/2021	3,022,830.80	35,875.76	17,107.83	6/30/2021					
8/20/2021	2,986,755.93	36,074.87	17,462.04	7/31/2021					
9/20/2021	2,950,480.84	36,275.09	17,255.85	8/31/2021					
10/20/2021	2,914,004.42	36,476.42	16,502.67	9/30/2021					
11/22/2021	2,877,325.56	36,678.86	16,840.03	10/31/2021					
12/20/2021	2,840,443.13	36,882.43	16,111.66	11/30/2021	2021	429,397.80	206,742.22	431,780.96	
1/20/2022	2,803,356.00	37,087.13	16,419.58	12/31/2021					
2/21/2022	2,766,063.04	37,292.96	16,207.61	1/31/2022					
3/21/2022	2,728,563.10	37,499.94	14,466.19	2/28/2022					
4/20/2022	2,690,855.04	37,708.06	15,787.06	3/31/2022					
5/20/2022	2,652,937.70	37,917.34	15,066.79	4/30/2022					
6/20/2022	2,614,809.92	38,127.78	15,347.87	5/31/2022					
7/20/2022	2,576,470.53	38,339.39	14,646.22	6/30/2022					
8/22/2022	2,537,918.36	38,552.17	14,910.82	7/31/2022					
9/20/2022	2,499,152.22	38,766.14	14,704.73	8/31/2022					
10/20/2022	2,460,170.93	38,981.29	14,006.56	9/30/2022					
11/21/2022	2,420,973.29	39,197.64	14,246.10	10/31/2022					
12/20/2022	2,381,558.11	39,415.18	13,581.44	11/30/2022	2022	458,885.02	176,768.17	461,431.84	
1/20/2023	2,341,924.16	39,633.95	13,796.78	12/31/2022					
2/20/2023	2,302,070.25	39,853.91	13,570.24	1/31/2023					
3/20/2023	2,261,995.15	40,075.10	12,064.81	2/28/2023					
4/20/2023	2,221,697.64	40,297.51	13,113.41	3/31/2023					
5/22/2023	2,181,176.48	40,521.16	12,472.07	4/30/2023					
6/20/2023	2,140,430.42	40,746.06	12,666.47	5/31/2023					
7/20/2023	2,099,458.22	40,972.20	12,022.61	6/30/2023					
8/21/2023	2,058,258.63	41,199.59	12,184.41	7/31/2023					
9/20/2023	2,016,830.38	41,428.25	11,956.55	8/31/2023					
10/20/2023	1,975,172.20	41,658.18	11,339.03	9/30/2023					
11/20/2023	1,933,282.82	41,889.38	11,474.04	10/31/2023					
12/20/2023	1,891,160.95	42,121.87	10,876.96	11/30/2023	2023	490,397.16	144,734.47	493,118.86	
1/22/2024	1,848,805.30	42,355.65	10,993.87	12/31/2023					
2/20/2024	1,806,214.58	42,590.72	10,767.45	1/31/2024					
3/20/2024	1,763,387.49	42,827.09	9,840.05	2/29/2024					
4/22/2024	1,720,322.71	43,064.78	10,263.56	3/31/2024					
5/20/2024	1,677,018.92	43,303.79	9,715.10	4/30/2024					
6/20/2024	1,633,474.79	43,544.13	9,769.92	5/31/2024					
7/22/2024	1,589,688.99	43,785.80	9,218.84	6/30/2024					
8/20/2024	1,545,660.18	44,028.81	9,286.97	7/31/2024					
9/20/2024	1,501,387.01	44,273.17	9,019.13	8/31/2024					
10/21/2024	1,456,868.12	44,518.89	8,488.31	9/30/2024					
11/20/2024	1,412,102.15	44,765.97	8,519.86	10/31/2024					
12/20/2024	1,367,087.73	45,014.42	7,994.52	11/30/2024	2024	524,073.22	110,882.19	526,981.82	

Southern Pioneer Electric Company
 Exhibit 11
 Debt Amortization - RX0435 T2

Loan Number 2543604
 Loan Currency USD
 Product Type AMORTIZING LT FIX
 Rate Maturity Date 6/20/2041
 Principal Pending \$20,592,190.64
 Interest Rate Type FIXED RATE LOAN
 Loan Status OPEN/ACTIVE

Outstanding Balance 12/31/22 \$ 16,481,940.89
 Issuance Cost \$ -
 Interest Rate 5.37%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount		Interest Amount		Bill Date	General Ledger / Budget			Annual Form 7, Pt. O
		Recorded in Month PAID)	Recorded in Month BILLED)	Recorded in Month PAID)	Recorded in Month BILLED)		Year	Principal Amount	Interest Amount	Annual Principal Amount (Billed)
1/20/2020	17,889,123.66	37,062.66	82,998.25	12/31/2019						
2/20/2020	17,851,895.14	37,228.52	82,827.33	1/31/2020						
3/20/2020	17,814,500.03	37,395.11	77,329.83	2/29/2020						
4/20/2020	17,776,937.57	37,562.46	82,483.20	3/31/2020						
5/20/2020	17,739,207.02	37,730.55	79,658.26	4/30/2020						
6/22/2020	17,701,307.63	37,899.39	82,135.98	5/31/2020						
7/20/2020	17,663,238.64	38,068.99	79,332.07	6/30/2020						
8/20/2020	17,624,999.29	38,239.35	81,785.66	7/31/2020						
9/21/2020	17,586,588.82	38,410.47	81,609.31	8/31/2020						
10/20/2020	17,548,006.46	38,582.36	78,814.57	9/30/2020						
11/20/2020	17,509,251.44	38,755.02	81,254.26	10/31/2020						
12/21/2020	17,470,323.00	38,928.44	78,463.74	11/30/2020	2020	455,863.32	966,596.03		457,903.32	
1/20/2021	17,431,220.34	39,102.66	80,901.82	12/31/2020						
2/22/2021	17,391,942.71	39,277.63	80,715.69	1/31/2021						
3/22/2021	17,352,489.31	39,453.40	72,763.38	2/28/2021						
4/20/2021	17,312,859.35	39,629.96	80,364.39	3/31/2021						
5/20/2021	17,273,052.05	39,807.30	77,587.37	4/30/2021						
6/21/2021	17,233,066.61	39,985.44	79,986.29	5/31/2021						
7/20/2021	17,192,902.24	40,164.37	77,237.26	6/30/2021						
8/20/2021	17,152,558.13	40,344.11	79,616.68	7/31/2021						
9/20/2021	17,112,033.48	40,524.65	79,430.63	8/31/2021						
10/20/2021	17,071,327.48	40,706.00	76,691.20	9/30/2021						
11/22/2021	17,030,439.33	40,888.15	79,056.04	10/31/2021						
12/20/2021	16,989,368.20	41,071.13	76,339.29	11/30/2021	2021	480,954.80	938,466.30		483,107.07	
1/20/2022	16,948,113.27	41,254.93	78,678.08	12/31/2021						
2/21/2022	16,906,673.73	41,439.54	78,487.82	1/31/2022						
3/21/2022	16,865,048.75	41,624.98	70,737.17	2/28/2022						
4/20/2022	16,823,237.50	41,811.25	78,110.98	3/31/2022						
5/20/2022	16,781,239.14	41,998.36	75,402.48	4/30/2022						
6/20/2022	16,739,052.84	42,186.30	77,718.28	5/31/2022						
7/20/2022	16,696,677.76	42,375.08	75,026.83	6/30/2022						
8/22/2022	16,654,113.05	42,564.71	77,328.31	7/31/2022						
9/20/2022	16,611,357.86	42,755.19	77,144.73	8/31/2022						
10/20/2022	16,568,411.34	42,946.52	74,457.00	9/30/2022						
11/21/2022	16,525,272.64	43,138.70	76,736.82	10/31/2022						
12/20/2022	16,481,940.89	43,331.75	74,079.29	11/30/2022	2022	507,427.31	911,567.76		509,698.04	
1/20/2023	16,438,415.23	43,525.66	76,338.05	12/31/2022						
2/20/2023	16,394,694.79	43,720.44	76,137.33	1/31/2023						
3/20/2023	16,350,778.70	43,916.09	68,599.09	2/28/2023						
4/20/2023	16,306,666.09	44,112.61	75,733.19	3/31/2023						
5/22/2023	16,262,356.08	44,310.01	73,097.35	4/30/2023						
6/20/2023	16,217,847.78	44,508.30	75,338.65	5/31/2023						
7/20/2023	16,173,140.30	44,707.48	72,701.01	6/30/2023						
8/21/2023	16,128,232.76	44,907.54	74,914.01	7/31/2023						
9/20/2023	16,083,124.26	45,108.50	74,713.61	8/31/2023						
10/20/2023	16,037,813.90	45,310.36	72,099.82	9/30/2023						
11/20/2023	15,992,300.77	45,513.13	74,289.94	10/31/2023						
12/20/2023	15,946,583.97	45,716.80	71,694.54	11/30/2023	2023	535,356.92	883,187.77		537,752.65	
1/22/2024	15,900,662.58	45,921.39	73,869.23	12/31/2023						
2/20/2024	15,854,535.70	46,126.88	73,671.17	1/31/2024						
3/20/2024	15,808,202.40	46,333.30	68,714.81	2/29/2024						
4/22/2024	15,761,661.76	46,540.64	73,231.07	3/31/2024						
5/20/2024	15,714,912.85	46,748.91	70,679.23	4/30/2024						
6/20/2024	15,667,954.74	46,958.11	72,800.87	5/31/2024						
7/22/2024	15,620,786.49	47,168.25	70,247.18	6/30/2024						
8/20/2024	15,573,407.16	47,379.33	72,380.88	7/31/2024						
9/20/2024	15,525,815.81	47,591.35	72,148.31	8/31/2024						
10/21/2024	15,478,011.49	47,804.32	69,612.91	9/30/2024						
11/20/2024	15,429,993.25	48,018.24	71,715.52	10/31/2024						
12/20/2024	15,381,760.12	48,233.13	69,185.31	11/30/2024	2024	564,823.85	855,651.78		567,351.43	

Southern Pioneer Electric Company
 Exhibit 11
 Debt Amortization - RX0435 T3

Loan Number 2543597
 Loan Currency USD
 Product Type AMORTIZING LT FIX
 Rate Maturity Date 10/20/2041
 Principal Pending \$62,884,663.37
 Interest Rate Type FIXED RATE LOAN
 Loan Status OPEN/ACTIVE

Outstanding Balance 12/31/22 \$ 50,614,173.66
 Issuance Cost \$ -
 Interest Rate 5.37%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount		Interest Amount		Bill Date	General Ledger / Budget			Annual Form 7, Pt. O
		(Recorded in Month PAID)	(Recorded in Month BILLED)	Annual			Year	Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	Annual Principal Amount (Billed)
				Principal Amount	Interest Amount					
		(Recorded in Month PAID)	(Recorded in Month BILLED)	(Recorded in Month PAID)	(Recorded in Month BILLED)					
1/20/2020	54,815,091.54	110,644.62	254,297.95	12/31/2019						
2/20/2020	54,703,951.79	111,139.75	253,787.70	1/31/2020						
3/20/2020	54,592,314.69	111,637.10	236,955.17	2/29/2020						
4/20/2020	54,480,178.01	112,136.68	252,760.36	3/31/2020						
5/20/2020	54,367,539.52	112,638.49	244,116.61	4/30/2020						
6/22/2020	54,254,396.97	113,142.55	251,723.80	5/31/2020						
7/20/2020	54,140,748.11	113,648.86	243,142.85	6/30/2020						
8/20/2020	54,026,590.67	114,157.44	250,677.94	7/31/2020						
9/21/2020	53,911,922.38	114,668.29	250,151.50	8/31/2020						
10/20/2020	53,796,740.95	115,181.43	241,597.95	9/30/2020						
11/20/2020	53,681,044.08	115,696.87	249,091.54	10/31/2020						
12/21/2020	53,564,829.47	116,214.61	240,550.57	11/30/2020						
1/20/2021	53,448,094.79	116,734.68	248,039.41	12/31/2020						
2/22/2021	53,330,837.73	117,257.06	247,483.74	1/31/2021						
3/22/2021	53,213,055.94	117,781.79	223,112.44	2/28/2021						
4/20/2021	53,094,747.08	118,308.86	246,434.99	3/31/2021						
5/20/2021	52,975,908.79	118,838.29	237,934.30	4/30/2021						
6/21/2021	52,856,538.70	119,370.09	245,306.24	5/31/2021						
7/20/2021	52,736,634.43	119,904.27	236,889.14	6/30/2021						
8/20/2021	52,616,193.58	120,440.85	244,202.81	7/31/2021						
9/20/2021	52,495,213.76	120,979.82	243,647.40	8/31/2021						
10/20/2021	52,373,692.56	121,521.20	235,258.96	9/30/2021						
11/22/2021	52,251,627.55	122,065.01	242,529.09	10/31/2021						
12/20/2021	52,129,016.30	122,611.25	234,208.40	11/30/2021	2021	1,435,813.17	2,878,408.27	1,442,238.44		
1/20/2022	52,005,856.35	123,159.95	241,400.76	12/31/2021						
2/21/2022	51,882,145.27	123,711.08	240,832.81	1/31/2022						
3/21/2022	51,757,880.59	124,264.68	217,063.50	2/28/2022						
4/20/2022	51,633,059.82	124,820.77	239,707.78	3/31/2022						
5/20/2022	51,507,680.48	125,379.34	231,411.71	4/30/2022						
6/20/2022	51,381,740.07	125,940.41	238,535.45	5/31/2022						
7/20/2022	51,255,236.07	126,504.00	230,290.22	6/30/2022						
8/22/2022	51,128,165.97	127,070.10	237,371.29	7/31/2022						
9/20/2022	51,000,527.23	127,638.74	236,823.20	8/31/2022						
10/20/2022	50,872,317.30	128,209.93	228,589.11	9/30/2022						
11/21/2022	50,743,533.63	128,783.67	235,605.44	10/31/2022						
12/20/2022	50,614,173.66	129,359.97	227,461.52	11/30/2022	2022	1,514,842.64	2,798,107.03	1,521,621.55		
1/20/2023	50,484,234.80	129,938.86	234,415.00	12/31/2022						
2/20/2023	50,353,714.47	130,520.33	233,815.79	1/31/2023						
3/20/2023	50,222,610.06	131,104.41	210,680.60	2/28/2023						
4/20/2023	50,090,918.96	131,691.10	232,609.29	3/31/2023						
5/22/2023	49,958,638.54	132,280.42	224,530.09	4/30/2023						
6/20/2023	49,825,766.16	132,872.38	231,431.44	5/31/2023						
7/20/2023	49,692,299.18	133,466.98	223,346.89	6/30/2023						
8/21/2023	49,558,234.93	134,064.25	230,163.74	7/31/2023						
9/20/2023	49,423,570.75	134,664.18	229,565.50	8/31/2023						
10/20/2023	49,288,303.94	135,266.81	221,552.14	9/30/2023						
11/20/2023	49,152,431.82	135,872.12	228,300.70	10/31/2023						
12/20/2023	49,015,951.67	136,480.15	220,342.21	11/30/2023	2023	1,598,221.99	2,713,383.13	1,605,374.03		
1/22/2024	48,878,860.77	137,090.90	227,044.74	12/31/2023						
2/20/2024	48,741,156.39	137,704.38	226,453.44	1/31/2024						
3/20/2024	48,602,835.78	138,320.61	211,236.39	2/29/2024						
4/22/2024	48,463,896.19	138,939.59	225,139.64	3/31/2024						
5/20/2024	48,324,334.84	139,561.35	217,311.16	4/30/2024						
6/20/2024	48,184,148.95	140,185.89	223,855.32	5/31/2024						
7/22/2024	48,043,335.73	140,813.22	216,021.38	6/30/2024						
8/20/2024	47,901,892.37	141,443.36	222,601.49	7/31/2024						
9/20/2024	47,759,816.05	142,076.32	221,907.21	8/31/2024						
10/21/2024	47,617,103.94	142,712.11	214,127.84	9/30/2024						
11/20/2024	47,473,753.20	143,350.74	220,615.18	10/31/2024						
12/20/2024	47,329,760.96	143,992.24	212,851.33	11/30/2024	2024	1,686,190.71	2,631,389.18	1,693,736.42		

Southern Pioneer Electric Company
 Exhibit 11
 Debt Amortization - RX0435 T4-1

Long Term Amortizing Fix
 Facility/Loan Maturity Date: 10/20/2041
 Interest calculations are for estimating purposes only

Outstanding Balance 12/31/22 \$ 7,193,977.98
 Issuance Cost \$ -
 Interest Rate 4.75%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	Bill Date	General Ledger / Budget			Annual Form 7, Pt. O
					Annual		Annual Principal Amount (Billed)	
					Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)		
1/20/2020	7,977,785.08	21,367.77	32,772.18	12/31/2019				
2/20/2020	7,956,361.93	21,423.15	32,684.93	1/31/2020				
3/20/2020	7,934,883.26	21,478.67	30,497.84	2/29/2020				
4/20/2020	7,913,348.93	21,534.33	32,509.72	3/31/2020				
5/20/2020	7,891,758.79	21,590.14	31,377.66	4/30/2020				
6/22/2020	7,870,112.69	21,646.10	32,333.61	5/31/2020				
7/20/2020	7,848,410.49	21,702.20	31,212.51	6/30/2020				
8/20/2020	7,826,652.05	21,758.44	32,156.58	7/31/2020				
9/21/2020	7,804,837.22	21,814.83	32,067.73	8/31/2020				
10/20/2020	7,782,965.85	21,871.37	30,951.72	9/30/2020				
11/20/2020	7,761,037.80	21,928.05	31,889.32	10/31/2020				
12/21/2020	7,739,052.92	21,984.88	30,775.75	11/30/2020				
1/20/2021	7,717,011.05	22,041.87	31,712.89	12/31/2020				
2/22/2021	7,694,912.07	22,098.98	31,619.98	1/31/2021				
3/22/2021	7,672,755.81	22,156.26	28,489.65	2/28/2021				
4/20/2021	7,650,542.13	22,213.68	31,445.10	3/31/2021				
5/20/2021	7,628,270.88	22,271.25	30,339.08	4/30/2021				
6/21/2021	7,605,941.91	22,328.97	31,257.58	5/31/2021				
7/20/2021	7,583,555.07	22,386.84	30,165.78	6/30/2021				
8/20/2021	7,561,110.21	22,444.86	31,074.97	7/31/2021				
9/20/2021	7,538,607.18	22,503.03	30,983.31	8/31/2021				
10/20/2021	7,516,045.83	22,561.35	29,896.73	9/30/2021				
11/22/2021	7,493,426.01	22,619.82	30,799.28	10/31/2021				
12/20/2021	7,470,747.57	22,678.44	29,724.15	11/30/2021	2021	268,305.35	366,409.90	269,000.70
1/20/2022	7,448,010.35	22,737.22	30,614.29	12/31/2021				
2/21/2022	7,425,214.21	22,796.14	30,521.43	1/31/2022				
3/21/2022	7,402,358.99	22,855.22	27,492.20	2/28/2022				
4/20/2022	7,379,444.53	22,914.46	30,338.01	3/31/2022				
5/20/2022	7,356,470.69	22,973.84	29,267.75	4/30/2022				
6/20/2022	7,333,437.30	23,033.39	30,147.60	5/31/2022				
7/20/2022	7,310,344.22	23,093.08	29,085.93	6/30/2022				
8/22/2022	7,287,191.29	23,152.93	29,959.24	7/31/2022				
9/20/2022	7,263,978.36	23,212.93	29,870.79	8/31/2022				
10/20/2022	7,240,705.27	23,273.09	28,811.44	9/30/2022				
11/21/2022	7,217,371.86	23,333.41	29,674.84	10/31/2022				
12/20/2022	7,193,977.98	23,393.88	28,630.33	11/30/2022	2022	276,769.59	353,283.58	277,486.89
1/20/2023	7,170,523.46	23,454.52	29,484.02	12/31/2022				
2/20/2023	7,147,008.16	23,515.30	29,388.23	1/31/2023				
3/20/2023	7,123,431.92	23,576.24	26,463.18	2/28/2023				
4/20/2023	7,099,794.58	23,637.34	29,195.92	3/31/2023				
5/22/2023	7,076,095.98	23,698.60	28,162.61	4/30/2023				
6/20/2023	7,052,335.96	23,760.02	29,008.86	5/31/2023				
7/20/2023	7,028,514.36	23,821.60	27,975.06	6/30/2023				
8/21/2023	7,004,631.02	23,883.34	28,808.30	7/31/2023				
9/20/2023	6,980,685.78	23,945.24	28,713.91	8/31/2023				
10/20/2023	6,956,678.49	24,007.29	27,691.91	9/30/2023				
11/20/2023	6,932,608.98	24,069.51	28,514.93	10/31/2023				
12/20/2023	6,908,477.09	24,131.89	27,501.92	11/30/2023	2023	285,500.89	339,742.92	286,240.81
1/22/2024	6,884,282.65	24,194.44	28,318.09	12/31/2023				
2/20/2024	6,860,025.51	24,257.14	28,225.67	1/31/2024				
3/20/2024	6,835,705.50	24,320.01	26,309.93	2/29/2024				
4/22/2024	6,811,322.47	24,383.03	28,020.91	3/31/2024				
5/20/2024	6,786,876.24	24,446.23	27,029.04	4/30/2024				
6/20/2024	6,762,366.66	24,509.58	27,821.50	5/31/2024				
7/22/2024	6,737,793.56	24,573.10	26,829.14	6/30/2024				
8/20/2024	6,713,156.77	24,636.79	27,627.54	7/31/2024				
9/20/2024	6,688,456.13	24,700.64	27,520.44	8/31/2024				
10/21/2024	6,663,691.47	24,764.66	26,537.06	9/30/2024				
11/20/2024	6,638,862.63	24,828.84	27,321.70	10/31/2024				
12/20/2024	6,613,969.44	24,893.19	26,341.08	11/30/2024	2024	294,507.65	326,699.38	295,270.91

Southern Pioneer Electric Company

Exhibit 11

Debt Amortization - RX0435 T4-2

Long Term Amortizing Fix

Facility/Loan Maturity Date: 10/20/2041

Interest calculations are for estimating purposes only

Outstanding Balance 12/31/22 \$ 5,146,116.41
 Issuance Cost \$ -
 Interest Rate 5.96%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	Bill Date	General Ledger / Budget		Annual Form 7, Pt. O
					Annual	Annual	Annual Principal Amount (Billed)
					Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	
1/20/2020	5,539,039.78	9,719.64	28,510.76				
2/20/2020	5,529,270.26	9,769.52	28,458.16				
3/20/2020	5,517,619.80	11,650.46	26,577.37				
4/20/2020	5,507,740.35	9,879.45	28,354.30				
5/20/2020	5,496,898.35	10,842.00	27,386.18				
6/22/2020	5,486,912.55	9,985.80	28,245.41				
7/20/2020	5,475,967.11	10,945.44	27,286.39				
8/20/2020	5,465,873.88	10,093.23	28,138.31				
9/21/2020	5,455,728.85	10,145.03	28,083.82				
10/20/2020	5,444,628.53	11,100.32	27,130.38	9/30/2020			
11/20/2020	5,434,374.47	10,254.06	27,977.96	10/31/2020			
12/21/2020	5,423,168.09	11,206.38	27,022.98	11/30/2020			
1/20/2021	5,412,803.89	10,364.20	27,870.01	12/31/2020			
2/22/2021	5,402,386.50	10,417.39	27,812.32	1/31/2021			
3/22/2021	5,389,232.46	13,154.04	25,079.28	2/28/2021			
4/20/2021	5,378,694.09	10,538.37	27,704.47	3/31/2021			
5/20/2021	5,367,211.17	11,482.92	26,747.33	4/30/2021			
6/21/2021	5,356,559.79	10,651.38	27,581.84	5/31/2021			
7/20/2021	5,344,966.93	11,592.86	26,639.51	6/30/2021			
8/20/2021	5,334,201.38	10,765.55	27,468.03	7/31/2021			
9/20/2021	5,323,380.58	10,820.80	27,410.17	8/31/2021			
10/20/2021	5,311,622.93	11,757.65	26,473.49	9/30/2021			
11/22/2021	5,300,686.25	10,936.68	27,297.41	10/31/2021			
12/20/2021	5,288,815.89	11,870.36	26,364.77	11/30/2021	2021	134,352.20	323,759.34
1/20/2022	5,277,762.16	11,053.73	27,180.72	12/31/2021			
2/21/2022	5,266,651.70	11,110.46	27,121.42	1/31/2022			
3/21/2022	5,252,868.45	13,783.25	24,450.64	2/28/2022			
4/20/2022	5,241,630.23	11,238.22	27,004.53	3/31/2022			
5/20/2022	5,229,466.55	12,163.68	26,068.78	4/30/2022			
6/20/2022	5,218,108.23	11,358.32	26,877.04	5/31/2022			
7/20/2022	5,205,827.73	12,280.50	25,952.34	6/30/2022			
8/22/2022	5,194,348.09	11,479.64	26,756.09	7/31/2022			
9/20/2022	5,182,809.53	11,538.56	26,698.46	8/31/2022			
10/20/2022	5,170,353.71	12,455.82	25,777.58	9/30/2022			
11/21/2022	5,158,692.01	11,661.70	26,574.59	10/31/2022			
12/20/2022	5,146,116.41	12,575.60	25,660.11	11/30/2022	2022	142,699.48	315,392.15
1/20/2023	5,134,330.32	11,786.09	26,450.57	12/31/2022			
2/20/2023	5,122,483.74	11,846.58	26,387.60	1/31/2023			
3/20/2023	5,108,032.19	14,451.55	23,782.82	2/28/2023			
4/20/2023	5,096,050.64	11,981.55	26,261.02	3/31/2023			
5/22/2023	5,083,163.92	12,886.72	25,348.07	4/30/2023			
6/20/2023	5,071,054.74	12,109.18	26,132.73	5/31/2023			
7/20/2023	5,058,043.87	13,010.87	25,224.33	6/30/2023			
8/21/2023	5,045,805.77	12,238.10	25,999.93	7/31/2023			
9/20/2023	5,033,504.86	12,300.91	25,936.72	8/31/2023			
10/20/2023	5,020,307.49	13,197.37	25,038.43	9/30/2023			
11/20/2023	5,007,875.72	12,431.77	25,806.85	10/31/2023			
12/20/2023	4,994,551.06	13,324.66	24,911.55	11/30/2023	2023	151,565.35	306,505.11
1/22/2024	4,981,987.10	12,563.96	25,675.06	12/31/2023			
2/20/2024	4,969,358.66	12,628.44	25,612.35	1/31/2024			
3/20/2024	4,955,020.00	14,338.66	23,898.17	2/29/2024			
4/22/2024	4,942,253.16	12,766.84	25,475.36	3/31/2024			
5/20/2024	4,928,602.58	13,650.58	24,590.91	4/30/2024			
6/20/2024	4,915,700.16	12,902.42	25,337.62	5/31/2024			
7/22/2024	4,901,917.70	13,782.46	24,455.23	6/30/2024			
8/20/2024	4,888,878.32	13,039.38	25,205.65	7/31/2024			
9/20/2024	4,875,772.02	13,106.30	25,131.83	8/31/2024			
10/21/2024	4,861,791.25	13,980.77	24,257.56	9/30/2024			
11/20/2024	4,848,545.94	13,245.31	24,998.08	10/31/2024			
12/20/2024	4,834,429.95	14,115.99	24,122.78	11/30/2024	2024	160,121.11	297,941.31

Southern Pioneer Electric Company

Exhibit 11

Debt Amortization - RX0435 T4-3

Long Term Amortizing Fix

Facility/Loan Maturity Date: 10/20/2041

Interest calculations are for estimating purposes only

Outstanding Balance 12/31/22 \$ 4,204,894.75
 Issuance Cost \$ -
 Interest Rate 5.061%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	Bill Date	General Ledger / Budget		Annual Form 7, Pt. O
					Annual	Annual	Annual Principal Amount (Billed)
					Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	
1/20/2020	4,564,331.83	9,135.19	19,957.56	12/31/2019			
2/20/2020	4,555,156.83	9,175.00	19,916.14	1/31/2020			
3/20/2020	4,544,661.08	10,495.75	18,595.50	2/29/2020			
4/20/2020	4,535,400.35	9,260.73	19,834.05	3/31/2020			
5/20/2020	4,525,461.66	9,938.69	19,152.79	4/30/2020			
6/22/2020	4,516,117.26	9,344.40	19,748.88	5/31/2020			
7/20/2020	4,506,097.24	10,020.02	19,074.32	6/30/2020			
8/20/2020	4,496,668.45	9,428.79	19,664.71	7/31/2020			
9/21/2020	4,487,198.57	9,469.88	19,622.04	8/31/2020			
10/20/2020	4,477,056.59	10,141.98	18,951.38	9/30/2020			
11/20/2020	4,467,501.24	9,555.35	19,538.48	10/31/2020			
12/21/2020	4,457,276.19	10,225.05	18,867.21	11/30/2020			
1/20/2021	4,447,634.63	9,641.56	19,453.93	12/31/2020			
2/22/2021	4,437,951.05	9,683.58	19,408.92	1/31/2021			
3/22/2021	4,426,353.56	11,597.49	17,497.84	2/28/2021			
4/20/2021	4,416,577.24	9,776.32	19,324.66	3/31/2021			
5/20/2021	4,406,137.41	10,439.83	18,653.02	4/30/2021			
6/21/2021	4,396,272.98	9,864.43	19,230.20	5/31/2021			
7/20/2021	4,385,747.52	10,525.46	18,569.02	6/30/2021			
8/20/2021	4,375,794.23	9,953.29	19,141.57	7/31/2021			
9/20/2021	4,365,797.57	9,996.66	19,096.66	8/31/2021			
10/20/2021	4,355,143.58	10,653.99	18,439.45	9/30/2021			
11/22/2021	4,345,056.92	10,086.66	19,008.54	10/31/2021			
12/20/2021	4,334,315.46	10,741.46	18,355.06	11/30/2021	2021	122,960.73	225,642.93
1/20/2022	4,324,138.03	10,177.43	18,917.99	12/31/2021			123,496.60
2/21/2022	4,313,916.24	10,221.79	18,872.14	1/31/2022			
3/21/2022	4,301,830.51	12,085.73	17,009.76	2/28/2022			
4/20/2022	4,291,511.51	10,319.00	18,781.71	3/31/2022			
5/20/2022	4,280,544.22	10,967.29	18,127.02	4/30/2022			
6/20/2022	4,270,132.45	10,411.77	18,684.26	5/31/2022			
7/20/2022	4,259,074.99	11,057.46	18,037.09	6/30/2022			
8/22/2022	4,248,569.65	10,505.34	18,590.94	7/31/2022			
9/20/2022	4,238,018.53	10,551.12	18,546.64	8/31/2022			
10/20/2022	4,226,825.63	11,192.90	17,902.02	9/30/2022			
11/21/2022	4,216,179.75	10,645.88	18,450.76	10/31/2022			
12/20/2022	4,204,894.75	11,285.00	17,811.67	11/30/2022	2022	129,420.71	219,169.43
1/20/2023	4,194,153.29	10,741.46	18,355.42	12/31/2022			129,984.74
2/20/2023	4,183,365.02	10,788.27	18,307.16	1/31/2023			
3/20/2023	4,170,765.40	12,599.62	16,495.94	2/28/2023			
4/20/2023	4,159,875.20	10,890.20	18,210.20	3/31/2023			
5/22/2023	4,148,352.73	11,522.47	17,573.36	4/30/2023			
6/20/2023	4,137,364.86	10,987.87	18,112.88	5/31/2023			
7/20/2023	4,125,747.46	11,617.40	17,478.69	6/30/2023			
8/21/2023	4,114,661.07	11,086.39	18,011.38	7/31/2023			
9/20/2023	4,103,526.37	11,134.70	17,963.21	8/31/2023			
10/20/2023	4,091,766.25	11,760.12	17,336.36	9/30/2023			
11/20/2023	4,080,531.77	11,234.48	17,863.67	10/31/2023			
12/20/2023	4,068,674.67	11,857.10	17,239.66	11/30/2023	2023	136,220.08	212,355.80
1/22/2024	4,057,339.55	11,335.12	17,763.29	12/31/2023			136,813.74
2/20/2024	4,045,955.03	11,384.52	17,715.69	1/31/2024			
3/20/2024	4,033,383.31	12,571.72	16,525.43	2/29/2024			
4/22/2024	4,021,894.39	11,488.92	17,611.40	3/31/2024			
5/20/2024	4,009,789.99	12,104.40	16,996.26	4/30/2024			
6/20/2024	3,998,198.25	11,591.74	17,507.33	5/31/2024			
7/22/2024	3,985,993.91	12,204.34	16,893.36	6/30/2024			
8/20/2024	3,974,298.46	11,695.45	17,407.33	7/31/2024			
9/20/2024	3,962,552.04	11,746.42	17,351.56	8/31/2024			
10/21/2024	3,950,197.36	12,354.68	16,743.44	9/30/2024			
11/20/2024	3,938,345.91	11,851.45	17,250.02	10/31/2024			
12/20/2024	3,925,889.14	12,456.77	16,641.63	11/30/2024	2024	142,785.53	205,786.08
							143,407.80

Southern Pioneer Electric Company

Exhibit 11

Debt Amortization - RX0435 T5

Long Term Amortizing Fix

Facility/Loan Maturity Date: 11/20/2048

Interest calculations are for estimating purposes only

Outstanding Balance 12/31/22 \$ 6,582,494.49
 Issuance Cost \$ -
 Interest Rate 5.460%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	Bill Date	General Ledger / Budget			Annual Form 7, Pt. O
					Annual		Annual Principal Amount (Billed)	
					Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)		Year
1/20/2020	6,890,128.80	7,488.90	32,454.78	12/31/2019				
2/20/2020	6,882,604.69	7,524.11	32,416.67	1/31/2020				
3/20/2020	6,872,957.48	9,647.21	30,293.67	2/29/2020				
4/20/2020	6,865,352.63	7,604.85	32,342.16	3/31/2020				
5/20/2020	6,856,670.79	8,681.84	31,259.27	4/30/2020				
6/22/2020	6,851,069.22	5,601.57	32,262.80	5/31/2020				
7/20/2020	6,840,244.23	10,824.99	31,190.20	6/30/2020				
8/20/2020	6,832,485.58	7,758.65	32,191.75	7/31/2020				
9/21/2020	6,825,726.71	6,758.87	32,146.42	8/31/2020				
10/20/2020	6,815,829.33	9,897.38	31,077.56	9/30/2020				
11/20/2020	6,807,955.89	7,873.44	32,074.28	10/31/2020				
12/21/2020	6,800,045.43	7,910.46	30,998.89	11/30/2020				
1/20/2021	6,791,066.43	8,979.00	31,995.54	12/31/2020				
2/22/2021	6,785,136.52	5,929.91	31,955.21	1/31/2021				
3/22/2021	6,774,031.53	11,104.99	28,833.09	2/28/2021				
4/20/2021	6,763,906.78	10,124.75	31,884.61	3/31/2021				
5/20/2021	6,754,763.36	9,143.42	30,804.95	4/30/2021				
6/21/2021	6,747,627.28	7,136.08	31,785.00	5/31/2021				
7/20/2021	6,737,386.39	10,240.89	30,723.35	6/30/2021				
8/20/2021	6,729,144.14	8,242.25	31,706.45	7/31/2021				
9/20/2021	6,720,863.13	8,281.01	31,661.95	8/31/2021				
10/20/2021	6,711,523.86	9,339.27	30,603.79	9/30/2021				
11/22/2021	6,705,195.83	6,328.03	31,582.26	10/31/2021				
12/20/2021	6,693,751.36	11,444.47	30,528.80	11/30/2021	2021	106,294.07	373,574.22	105,762.48
1/20/2022	6,685,303.95	8,447.41	31,504.76	12/31/2021				
2/21/2022	6,677,830.76	7,473.19	31,456.42	1/31/2022				
3/21/2022	6,666,270.08	11,560.68	28,381.19	2/28/2022				
4/20/2022	6,656,682.41	9,587.67	31,377.64	3/31/2022				
5/20/2022	6,647,051.12	9,631.29	30,315.54	4/30/2022				
6/20/2022	6,638,384.13	8,666.99	31,279.97	5/31/2022				
7/20/2022	6,628,669.58	9,714.55	30,229.62	6/30/2022				
8/22/2022	6,621,926.87	6,742.71	31,193.79	7/31/2022				
9/20/2022	6,611,133.12	10,793.75	31,155.57	8/31/2022				
10/20/2022	6,601,294.57	9,838.55	30,111.76	9/30/2022				
11/21/2022	6,593,413.65	7,880.92	31,065.44	10/31/2022				
12/20/2022	6,582,494.49	10,919.16	30,023.93	11/30/2022	2022	111,256.87	367,571.04	111,779.97
1/20/2023	6,573,523.98	8,970.51	30,980.17	12/31/2022				
2/20/2023	6,564,511.30	9,012.68	30,932.36	1/31/2023				
3/20/2023	6,552,469.39	12,041.91	27,903.27	2/28/2023				
4/20/2023	6,543,357.72	9,111.67	30,842.22	3/31/2023				
5/22/2023	6,535,195.61	8,162.11	29,798.54	4/30/2023				
6/20/2023	6,524,020.38	11,175.23	30,752.31	5/31/2023				
7/20/2023	6,513,785.47	10,234.91	29,716.49	6/30/2023				
8/21/2023	6,505,479.85	8,305.62	30,655.14	7/31/2023				
9/20/2023	6,495,160.58	10,319.27	30,611.80	8/31/2023				
10/20/2023	6,484,794.36	10,366.22	29,582.71	9/30/2023				
11/20/2023	6,475,364.50	9,429.86	30,519.22	10/31/2023				
12/20/2023	6,464,908.21	10,456.29	29,490.08	11/30/2023	2023	117,586.28	361,230.11	116,178.10
1/22/2024	6,457,345.88	7,562.33	30,425.97	12/31/2023				
2/20/2024	6,445,828.24	11,517.64	30,384.38	1/31/2024				
3/20/2024	6,434,259.94	11,568.30	28,384.09	2/29/2024				
4/22/2024	6,426,544.21	7,715.73	30,285.08	3/31/2024				
5/20/2024	6,413,916.40	12,627.81	29,265.35	4/30/2024				
6/20/2024	6,404,153.30	9,763.10	30,192.49	5/31/2024				
7/22/2024	6,395,315.59	8,837.71	29,167.03	6/30/2024				
8/20/2024	6,383,525.12	11,790.47	30,096.79	7/31/2024				
9/20/2024	6,373,619.12	9,906.00	30,047.18	8/31/2024				
10/21/2024	6,363,666.56	9,952.56	29,028.52	9/30/2024				
11/20/2024	6,352,702.04	10,964.52	29,950.02	10/31/2024				
12/20/2024	6,341,687.63	11,014.41	28,936.39	11/30/2024	2024	123,220.58	355,585.57	125,760.95

Southern Pioneer Electric Company

Exhibit 11

Debt Amortization - RX0435 T6

Long Term Amortizing Fix

Facility/Loan Maturity Date: 12/20/2049

Interest calculations are for estimating purposes only

Outstanding Balance 12/31/22	\$	6,630,057.96
Issuance Cost	\$	-
Interest Rate		4.180%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount		Interest Amount		Bill Date	General Ledger / Budget			Annual Form 7, Pt. O Annual Principal Amount (Billed)
		Recorded in Month PAID)	Recorded in Month BILLED)	Annual			Year	Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	
				Annual						
				Recorded in Month PAID)	Recorded in Month BILLED)					
	7,000,000.00									
1/21/2020	6,990,796.36	9,203.64	9,753.33							
2/20/2020	6,981,559.59	9,236.77	25,184.36							
3/20/2020	6,970,668.31	10,891.28	23,528.84							
4/20/2020	6,961,359.09	9,309.22	25,114.56							
5/20/2020	6,951,208.07	10,151.02	24,269.27							
6/22/2020	6,941,828.81	9,379.26	25,042.88							
7/20/2020	6,931,609.77	10,219.04	24,203.58							
8/20/2020	6,922,159.96	9,449.81	24,972.48							
9/21/2020	6,912,676.14	9,483.82	24,936.78							
10/20/2020	6,902,355.54	10,320.60	24,101.18							
11/20/2020	6,892,800.44	9,555.10	24,867.41							
12/21/2020	6,882,410.61	10,389.83	24,031.01	11/30/2020						
1/20/2021	6,872,783.72	9,626.89	24,796.98	12/31/2020						
2/22/2021	6,863,122.17	9,661.55	24,759.44	1/31/2021						
3/22/2021	6,851,035.19	12,086.98	22,336.33	2/28/2021						
4/20/2021	6,841,295.36	9,739.83	24,689.39	3/31/2021						
5/20/2021	6,830,726.13	10,569.23	23,852.00	4/30/2021						
6/21/2021	6,820,913.19	9,812.94	24,610.14	5/31/2021						
7/20/2021	6,810,272.96	10,640.23	23,782.30	6/30/2021						
8/20/2021	6,800,386.41	9,886.55	24,536.67	7/31/2021						
9/20/2021	6,790,464.27	9,922.14	24,499.43	8/31/2021						
10/20/2021	6,779,717.97	10,746.30	23,675.34	9/30/2021						
11/22/2021	6,769,721.44	9,996.53	24,426.92	10/31/2021						
12/20/2021	6,758,902.89	10,818.55	23,605.57	11/30/2021	2021	123,507.72	289,125.70		123,952.29	
1/20/2022	6,748,831.43	10,071.46	24,352.17	12/31/2021						
2/21/2022	6,738,723.73	10,107.70	24,314.26	1/31/2022						
3/21/2022	6,726,232.31	12,491.42	21,931.81	2/28/2022						
4/20/2022	6,716,043.26	10,189.05	24,239.71	3/31/2022						
5/20/2022	6,705,037.73	11,005.53	23,416.69	4/30/2022						
6/20/2022	6,694,772.39	10,265.34	24,158.69	5/31/2022						
7/20/2022	6,683,692.77	11,079.62	23,342.77	6/30/2022						
8/22/2022	6,673,350.60	10,342.17	24,082.03	7/31/2022						
9/20/2022	6,662,971.20	10,379.40	24,045.57	8/31/2022						
10/20/2022	6,651,780.80	11,190.40	23,232.25	9/30/2022						
11/21/2022	6,641,323.77	10,457.03	23,967.40	10/31/2022						
12/20/2022	6,630,057.96	11,265.81	23,158.23	11/30/2022	2022	128,844.93	283,778.79		129,308.69	
1/20/2023	6,619,522.74	10,535.22	23,889.38	12/31/2022						
2/20/2023	6,608,949.59	10,573.15	23,849.84	1/31/2023						
3/20/2023	6,596,036.27	12,913.32	21,509.76	2/28/2023						
4/20/2023	6,585,378.59	10,657.68	23,770.55	3/31/2023						
5/22/2023	6,573,917.91	11,460.68	22,962.58	4/30/2023						
6/20/2023	6,563,180.61	10,737.30	23,690.40	5/31/2023						
7/20/2023	6,551,642.60	11,538.01	22,885.43	6/30/2023						
8/21/2023	6,540,825.13	10,817.47	23,607.73	7/31/2023						
9/20/2023	6,529,968.71	10,856.42	23,568.46	8/31/2023						
10/20/2023	6,518,315.02	11,653.69	22,770.01	9/30/2023						
11/20/2023	6,507,377.58	10,937.44	23,488.02	10/31/2023						
12/20/2023	6,495,645.20	11,732.38	22,691.49	11/30/2023	2023	134,412.76	278,200.87		134,896.58	
1/22/2024	6,484,626.16	11,019.04	23,406.60	12/31/2023						
2/20/2024	6,473,567.47	11,058.69	23,367.92	1/31/2024						
3/20/2024	6,460,965.66	12,601.81	21,822.34	2/29/2024						
4/22/2024	6,449,821.79	11,143.87	23,283.69	3/31/2024						
5/20/2024	6,437,888.92	11,932.87	22,494.05	4/30/2024						
6/20/2024	6,426,661.99	11,226.93	23,199.15	5/31/2024						
7/22/2024	6,414,648.45	12,013.54	22,410.97	6/30/2024						
8/20/2024	6,403,337.87	11,310.58	23,118.46	7/31/2024						
9/20/2024	6,391,986.58	11,351.29	23,073.42	8/31/2024						
10/21/2024	6,379,852.25	12,134.33	22,290.46	9/30/2024						
11/20/2024	6,368,416.42	11,435.83	22,992.10	10/31/2024						
12/20/2024	6,356,199.99	12,216.43	22,208.55	11/30/2024	2024	139,445.21	273,166.85		139,947.13	

Southern Pioneer Electric Company
 Exhibit 11
 Debt Amortization - RX0435 T8

Term Loan (3 year)
 Loan Maturity Date: 03/31/2024
 Future interest expense is budget. There are no required principal payments until 2024.

Outstanding Balance 12/31/22 \$ 13,100,000.00
 Issuance Cost \$ -
 Interest Rate 2.140%

Cash Flow Event Date (Paid Date)	New Principal Balance	General Ledger / Budget		Bill Date	Annual Form 7, Pt. O			
		Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)		Annual Principal Amount (Recorded in Month PAID)	Annual Interest Amount (Recorded in Month BILLED)	Annual Principal Amount (Billed)	
		Year	Year		Year	Year	Year	
3/23/2021	20,000,000.00							
4/20/2021	20,000,000.00	-	10,700.00	3/31/2021				
5/20/2021	20,000,000.00	-	35,666.67	4/30/2021				
6/21/2021	20,000,000.00	-	36,855.55	5/31/2021				
7/20/2021	20,000,000.00	-	35,666.67	6/30/2021				
8/20/2021	20,000,000.00	-	36,855.55	7/31/2021				
9/20/2021	20,000,000.00	-	36,855.56	8/31/2021				
10/20/2021	20,000,000.00	-	35,666.67	9/30/2021				
11/22/2021	20,000,000.00	-	36,855.55	10/31/2021				
12/20/2021	20,000,000.00	-	35,666.67	11/30/2021	2021	0.00	337,644.40	0.00
1/20/2022	20,000,000.00	-	36,855.55	12/31/2021				
2/21/2022	20,000,000.00	-	36,855.56	1/31/2022				
3/21/2022	20,000,000.00	-	33,288.89	2/28/2022				
4/20/2022	20,000,000.00	6,900,000.00	36,855.55	3/31/2022				
5/20/2022	13,100,000.00	-	34,436.17	4/30/2022				
6/20/2022	13,100,000.00	-	24,140.39	5/31/2022				
7/20/2022	13,100,000.00	-	23,361.67	6/30/2022				
8/22/2022	13,100,000.00	-	24,140.39	7/31/2022				
9/20/2022	13,100,000.00	-	24,140.38	8/31/2022				
10/20/2022	13,100,000.00	-	23,361.67	9/30/2022				
11/21/2022	13,100,000.00	-	24,140.39	10/31/2022				
12/20/2022	13,100,000.00	-	23,361.67	11/30/2022	2022	6,900,000.00	332,223.09	6,900,000.00
1/20/2023	13,100,000.00	-	24,140.39	12/31/2022				
2/20/2023	13,100,000.00	-	24,140.39	1/31/2023				
3/20/2023	13,100,000.00	-	21,804.22	2/28/2023				
4/20/2023	13,100,000.00	-	24,140.39	3/31/2023				
5/22/2023	13,100,000.00	-	23,361.67	4/30/2023				
6/20/2023	13,100,000.00	-	24,140.39	5/31/2023				
7/20/2023	13,100,000.00	-	23,361.67	6/30/2023				
8/21/2023	13,100,000.00	-	24,140.39	7/31/2023				
9/20/2023	13,100,000.00	-	24,140.39	8/31/2023				
10/20/2023	13,100,000.00	-	23,361.67	9/30/2023				
11/20/2023	13,100,000.00	-	24,140.39	10/31/2023				
12/20/2023	13,100,000.00	-	23,361.67	11/30/2023	2023	0.00	284,233.63	0.00
1/22/2024	13,100,000.00	-	24,140.39	12/31/2023				
2/20/2024	13,100,000.00	-		1/31/2024				
3/20/2024	13,100,000.00	-		2/29/2024				
4/22/2024	13,100,000.00	-		3/31/2024				
5/20/2024	13,100,000.00	-		4/30/2024				
6/20/2024	13,100,000.00	-		5/31/2024				
7/22/2024	13,100,000.00	-		6/30/2024				
8/20/2024	13,100,000.00	-		7/31/2024				
9/20/2024	13,100,000.00	-		8/31/2024				
10/21/2024	13,100,000.00	-		9/30/2024				
11/20/2024	13,100,000.00	-		10/31/2024				
12/20/2024	13,100,000.00	-		11/30/2024	2024	0.00	0.00	0.00

Southern Pioneer Electric Company
Exhibit 11
Property Tax Expense By GL Account - 2022

Division	Account	Account Description	Amount
1 - Southern Pioneer	562	TRANS OP-SUBSTATION EXPENSE	290,803.13
1 - Southern Pioneer	563	TRANS OP-OVERHEAD(OH) LINE EXPENSE	604,758.58
1 - Southern Pioneer	582	DISTR OP-STATION EXPENSE	369,083.95
1 - Southern Pioneer	583	DISTR OP-OVERHEAD(OH) LINE EXPENSE	1,195,557.63
1 - Southern Pioneer	584	DISTR OP-UNDERGROUND(URD) LINE EXPENSE	91,256.99
1 - Southern Pioneer	585	DISTR OP-STREET LIGHT EXPENSE	50,407.84
1 - Southern Pioneer	586	DISTR OP-METER EXPENSE	192,693.70
1 - Southern Pioneer	587	DISTR OP-CUSTOMER INSTALLATION EXPENSE	53,020.38
1 - Southern Pioneer	588	DISTR OP-MISC DISTRIBUTION EXPENSE	51,633.97
1 - Southern Pioneer	905	CUSTOMER RECORDS-MISC CUSTOMER ACCT EXP	38,291.52
1 - Southern Pioneer	910	MISC CUSTOMER SVC & INFORMATION EXPENSE	79.28
1 - Southern Pioneer	930.2	MISCELLANEOUS GENERAL EXPENSE	143,323.04
Total			<u><u>3,080,910.01</u></u>

EXHIBIT 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, Entertainment Expenses Account Detail 2022

Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2022

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. in Exhibit 3 ("AMOUNT" less "EXCLUDED")
1 - Southern Pioneer	426.1	DONATIONS	0 - Unassigned Activity	Dec-22	12/31/2022	\$ 1,500.18		CITY LIBERAL DRIVING RANGE, WOR29210206			0	394802	Direct Charge and Transfer	Work Order	19-Other Deductions	Donations (including labor)	50%	\$ (750.09)		\$ 750.09
1 - Southern Pioneer	426.1	DONATIONS	1 - MATERIAL & SUPPLIES	Oct-22	10/21/2022	\$ 12.29	20221101164531	TABLE COVERS, BOARDS-TRUNK OR TREAT LIB	2193	TERRAZAS RUBY	43311	389509	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (6.15)		\$ 6.14
1 - Southern Pioneer	426.1	DONATIONS	1 - MATERIAL & SUPPLIES	Oct-22	10/25/2022	\$ 40.67	20221101152245	TRUNK OR TREAT SUPPLIES	2193	TERRAZAS RUBY	43323	389425	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (20.34)		\$ 20.33
1 - Southern Pioneer	426.1	DONATIONS	1 - MATERIAL & SUPPLIES	Sep-22	9/20/2022	\$ 34.84	20220926150226	CANDY FOR HAWLANE PLAY DAY	1230	WESELOH, ADAM K	42778	386829	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (17.42)		\$ 17.42
1 - Southern Pioneer	426.1	DONATIONS	2 - LABOR (Prs2015 incld LBR-2 OH-25 FLT-26)	Jan-22	1/31/2022	\$ 724.64		LABOR DISTRIBUTION-SPEC EE			0	370927	Period-End Labor	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (362.32)		\$ 362.32
1 - Southern Pioneer	426.1	DONATIONS	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion	Nov-22	11/15/2022	\$ 320.80	20221130095522	ST FRANCIS THANKSGIVING MEAL DONATIONS	2193	TERRAZAS RUBY	43654	391039	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (160.40)		\$ 160.40
1 - Southern Pioneer	426.1	DONATIONS	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Jan-22	1/31/2022	\$ 15.11		SPEC HRS-ONLY PTO DIST/Curr Mo Exp-Taken			0	370928	Secondary Distribution	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (7.56)		\$ 7.55
1 - Southern Pioneer	426.1	DONATIONS	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Jan-22	1/31/2022	\$ 36.99		LABOR OVERHEAD-BENEFIT-401K CONTRIB			0	370927	Period-End Labor	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (18.50)		\$ 18.49
1 - Southern Pioneer	426.1	DONATIONS	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Jan-22	1/31/2022	\$ 0.55		LABOR OVERHEAD-BENEFIT-EAP			0	370927	Period-End Labor	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (0.28)		\$ 0.27
1 - Southern Pioneer	426.1	DONATIONS	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Jan-22	1/31/2022	\$ 3.42		LABOR OVERHEAD-BENEFIT-LIFE INS			0	370927	Period-End Labor	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (1.71)		\$ 1.71
1 - Southern Pioneer	426.1	DONATIONS	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Jan-22	1/31/2022	\$ 3.76		LABOR OVERHEAD-BENEFIT-LTD INS			0	370927	Period-End Labor	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (1.88)		\$ 1.88
1 - Southern Pioneer	426.1	DONATIONS	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Jan-22	1/31/2022	\$ 138.44		LABOR OVERHEAD-BENEFIT-MED INS			0	370927	Period-End Labor	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (69.22)		\$ 69.22
1 - Southern Pioneer	426.1	DONATIONS	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Jan-22	1/31/2022	\$ 3.27		LABOR OVERHEAD-BENEFIT-PTO SICK WRK AROU			0	370927	Period-End Labor	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (1.64)		\$ 1.63
1 - Southern Pioneer	426.1	DONATIONS	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Jan-22	1/31/2022	\$ 17.13		LABOR OVERHEAD-PTO ACCR-HOLIDAY			0	370927	Period-End Labor	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (8.57)		\$ 8.56
1 - Southern Pioneer	426.1	DONATIONS	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Jan-22	1/31/2022	\$ 37.52		LABOR OVERHEAD-PTO ACCR-VACATION			0	370927	Period-End Labor	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (18.76)		\$ 18.76
1 - Southern Pioneer	426.1	DONATIONS	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Jan-22	1/31/2022	\$ 11.06		LABOR OVERHEAD-TAX-FICA MC ER			0	370927	Period-End Labor	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (5.53)		\$ 5.53
1 - Southern Pioneer	426.1	DONATIONS	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Jan-22	1/31/2022	\$ 47.30		LABOR OVERHEAD-TAX-FICA SS ER			0	370927	Period-End Labor	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (23.65)		\$ 23.65
1 - Southern Pioneer	426.1	DONATIONS	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Jan-22	1/31/2022	\$ 1.14		LABOR OVERHEAD-TAX-UNEMPLOYMENT FEDERAL			0	370927	Period-End Labor	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (0.57)		\$ 0.57
1 - Southern Pioneer	426.1	DONATIONS	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Jan-22	1/31/2022	\$ 5.38		LABOR OVERHEAD-TAX-UNEMPLOYMENT STATE			0	370927	Period-End Labor	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (2.69)		\$ 2.69
1 - Southern Pioneer	426.1	DONATIONS	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Jan-22	1/31/2022	\$ 10.61		LABOR OVERHEAD-TAX-WORK COMP			0	370927	Period-End Labor	Payroll/Labor	19-Other Deductions	Donations (including labor)	50%	\$ (5.31)		\$ 5.30
1 - Southern Pioneer	426.1	DONATIONS	26 - FLEET MANAGEMENT/TRANSPORTATIO	Jan-22	1/31/2022	\$ 27.00		VEHICLE/FLEET DISTRIBUTION			0	371030	Period-End	Fleet Management	19-Other Deductions	Donations (including labor)	50%	\$ (13.50)		\$ 13.50
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Nov-22	11/14/2022	\$ 60.00	20221114-1946	MLHS SCHOOL PLAY AD	1946	MEDICINE LODGE HIGH SCHOOL	1036621	390331	Invoice	Accounts Payable	19-Other Deductions	Advertising-General/Sponsorship	100%	\$ (60.00)		\$ -
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Dec-22	12/20/2022	\$ 450.00	20221220-3112	LIBERAL CITY & COUNTY LUNCHEON	3112	VETERANS OF FOREIGN WARS OF THE UNITED S	1036921	392972	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (225.00)		\$ 225.00
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Dec-22	12/20/2022	\$ 550.00	20221220-3470	LIBERAL CITY & COUNTY LUNCHEON	3470	WESTERN KANSAS CHILD ADVOCACY CENTER	1036922	392972	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (275.00)		\$ 275.00
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Dec-22	12/20/2022	\$ 450.00	20221220-4056	LIBERAL CITY & COUNTY LUNCHEON	4056	GREAT PLAINS ANGELS FOR ANIMALS	1036903	392972	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (225.00)		\$ 225.00
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Oct-22	10/13/2022	\$ 750.00	20221013-2644	2022-2023 GOLD SPONSORSHIP SPEC	2644	SOUTHWEST KANSAS CHAMBERS OF COMMERCE	132245	388546	Invoice	Accounts Payable	19-Other Deductions	Advertising-General/Sponsorship	100%	\$ (750.00)		\$ -
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Nov-22	11/8/2022	\$ 250.00	20221108-2177	T-SHIRTS, YEARBOOKS, FALL FESTIVAL BOOST	2177	SUNFLOWER BOOSTER CLUB	1036628	390079	Invoice	Accounts Payable	19-Other Deductions	Promotional Items/Activities	100%	\$ (250.00)		\$ -
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Oct-22	10/7/2022	\$ 1,346.73	2022ABUCKLES	ROUND ROBIN - HORSE BUCKLES	3106	SEWARD COUNTY 5-STATE FAIR ASSOCIATION	1036587	389885	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (673.37)		\$ 673.36
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Oct-22	10/12/2022	\$ 54.43	20221031162132	LAWN CHAIRS FOR DUCK RACE	1493	PATTERSON, MELANIE A	43302	389351	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (27.22)		\$ 27.21
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Oct-22	10/27/2022	\$ (1,000.00)		MR Invoice (PRAIT COMM COLLEGE- SCHOLARSHIP REFUND)			0	389950	Invoice	Miscellaneous Receivable	19-Other Deductions	Donations (including labor)	50%	\$ 500.00		\$ (500.00)
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Oct-22	10/1/2022	\$ 146.13	20221025104359	CANDY- LIB TRICK OR TREAT TRAIL	1215	GORMAN, RAE A	43135	388873	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (73.07)		\$ 73.06
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Oct-22	10/1/2022	\$ 172.51	20221017110237	CANDY- HALLOWEEN TRICK OR TREAT TRAIL	2347	WENDT, ANITA L	43026	388302	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (86.26)		\$ 86.25
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Oct-22	10/12/2022	\$ 64.56	20221017110041	SHRM SILENT AUCTION- FIRE PIT	2351	MORALES, MELISSA S	43023	388295	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (32.28)		\$ 32.28
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Sep-22	9/14/2022	\$ 23.99	20220922090403	CANDY FOR SENIOR CENTERS	2193	TERRAZAS RUBY	42703	386635	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (12.00)		\$ 11.99
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Aug-22	8/1/2022	\$ 169.34	20220809093157	DONATION FOR SCCC AUCTION	2193	TERRAZAS RUBY	42536	385693	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (84.67)		\$ 84.67
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Aug-22	8/1/2022	\$ 32.62	20220819111232	CITY COUNTY LUNCHEON BOWLS	2347	WENDT, ANITA L	42317	384909	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (16.31)		\$ 16.31
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Aug-22	8/4/2022	\$ 117.83	20220819125502	DRINKS FOR S DOMAN FUNDRAISER	1609	BEDWELL, ANITA D	42258	384304	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (58.92)		\$ 58.91
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Jun-22	6/28/2022	\$ 100.00	20220628-2712	2022 FREEDOM HERITAGE FLAG PROJECT	2712	KIWANIS CLUB OF LIBERAL KANSAS INC	1035846	380782	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (50.00)		\$ 50.00
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Jun-22	6/28/2022	\$ 250.00	20220628-3544	DONATION FOR FOWLER THRESHING DAYS	3544	FOWLER THRESHING DAYS	1035844	380782	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (125.00)		\$ 125.00
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Jun-22	6/30/2022	\$ 100.00		JUNETEENTH CELEBRATION IN LIBERAL (DONATION-GIFT CERTIFICATE)			0	380722	JUNETEENTH CELEBRATION IN	General Ledger	19-Other Deductions	Donations (including labor)	50%	\$ (50.00)		\$ 50.00
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Jun-22	6/23/2022	\$ 250.00	20220623-3969	VOLLEYBALL CLUB DONATION	3969	LIBERAL VOLLEYBALL CLUB INC	1035849	380653	Invoice	Accounts Payable	19-Other Deductions	Advertising-General/Sponsorship	100%	\$ (250.00)		\$ -
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Jun-22	6/22/2022	\$ 200.00	20220622-1750	LIBERAL NIGHT OUT 2022	1750	CITY OF LIBERAL	1035840	380373	Invoice	Accounts Payable	19-Other Deductions	Promotional Items/Activities	100%	\$ (200.00)		\$ -
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	May-22	5/27/2022	\$ 150.00	20220527-4023	SUMMER READING PROGRAM 2022	4023	LINCOLN LIBRARY	1035674	378720	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (75.00)		\$ 75.00
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	May-22	5/27/2022	\$ 150.00	20220527-4096	SUMMER READING PROGRAM 2022 LIBRARY	4096	PLAINS COMMUNITY LIBRARY	1035677	378679	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (75.00)		\$ 75.00
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	May-22	5/20/2022	\$ 500.00	20220520-2567	DONATION "SANDLOT" MOVIE EVENT	2567	LIBERAL BASEBALL ASSOCIATION	1035637	378123	Invoice	Accounts Payable	19-Other Deductions	Promotional Items/Activities	100%	\$ (500.00)		\$ -
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Apr-22	4/1/2022	\$ 40.14	20220425180426	SCHOOL GIFTS FOR STUDENTS-ML	2193	TERRAZAS RUBY	40950	376480	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (20.07)		\$ 20.07
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Mar-22	3/15/2022	\$ 200.00	20220315-2177	LIBERAL-AFTER PROM	2177	LHS AFTER PROM	1035229	373295	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (100.00)		\$ 100.00
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Mar-22	3/15/2022	\$ 150.00	20220315-3175	AFTER PROM PARTY	3175	USD 213 MINNEOLA AFTER PROM	1035242	373295	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (75.00)		\$ 75.00
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Mar-22	3/15/2022	\$ 100.00	20220315-3464	SWH POWERLIFTING PROGRAM	3464	USD 483-SOUTHWESTERN HEIGHTS	1035243	373295	Invoice	Accounts Payable	19-Other Deductions	Promotional Items/Activities	100%	\$ (100.00)		\$ -
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Mar-22	3/1/2022	\$ 290.00	22-0301	SUB-STATE GIRLS BB GATE FOR 5B STUDENTS	1946	MEDICINE LODGE HIGH SCHOOL	1035162	372903	Invoice	Accounts Payable	19-Other Deductions	Promotional Items/Activities	100%	\$ (290.00)		\$ -
1 - Southern Pioneer	426.1	DONATIONS	101 - DONATIONS	Mar-22	3/4/2022	\$ 250.00	20220304-2177	4-TH GRADE STATE ASSESSMENT SNACK TRAYS	2177	PRAIRIE VIEW ELEMENTARY SCHOOL	1035167	372878	Invoice							

Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2022

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. in Exhibit 3 ('AMOUNT' less 'EXCLUDED')
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/20/2022	\$ 1,000.00	20220720140523	SCHOLARSHIP-LEILANI TORRES ID:800183671	1109 SEWARD COUNTY COMMUNITY COLLEGE	1036040	382325	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220718152731	SCHOLARSHIP-CHARLEIGH FRIESEN ID:6883	2294 NORTH CENTRAL KS TECHNICAL COLLEGE	1035987	382222	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220718154723	SCHOLARSHIP-RACHEL FISCHER ID:2000307	4222 NORTHWEST OKLAHOMA COLLEGE	1035988	382222	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713153633	SCHOLARSHIP-ESPERANZA HERNANDEZ.0193497	801 GARDEN CITY COMMUNITY COLLEGE	1035975	382041	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713160045	SCHOLARSHIP-ALBA NAJERA ID:67870	801 GARDEN CITY COMMUNITY COLLEGE	1035976	382041	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713160923	SCHOLARSHIP-CARSON GILMORE ID:84632607	1108 KANSAS STATE UNIVERSITY	1035985	382041	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713154940	SCHOLARSHIP-MAIZIE MORRIS ID:80018443	1109 SEWARD COUNTY COMMUNITY COLLEGE	1035994	382041	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713160351	SCHOLARSHIP-VANESSA RIVAS ID:800183668	1109 SEWARD COUNTY COMMUNITY COLLEGE	1035996	382041	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713155154	SCHOLARSHIP-WYLEE JACOBSON ID:352003293	1111 HUTCHINSON COMMUNITY COLLEGE	1035980	382041	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713155616	SCHOLARSHIP-MADISON DOWSEY ID:44006536	1111 HUTCHINSON COMMUNITY COLLEGE	1035979	382041	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220714123713	SCHOLARSHIP-JOSHUA C.KNUDSEN ID:22753	1120 PRATT COMMUNITY COLLEGE	1035992	382041	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713153934	SCHOLARSHIP-CLARE POLLOCK ID:40023745	1122 FORT HAYS STATE UNIVERSITY	1035974	382041	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713154727	SCHOLARSHIP-SERRA JILLIAN ID:40021202	1122 FORT HAYS STATE UNIVERSITY	1035973	382041	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713155410	SCHOLARSHIP-DENNIS LE ID:8846M255	1240 WICHITA STATE UNIVERSITY	1036007	382041	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713160621	SCHOLARSHIP-SPYDNE UNDERWOOD ID:3089745	3414 UNIVERSITY OF KANSAS	1036004	382041	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713154146	SCHOLARSHIP- GAITY CLINE ID: 894360140	1108 KANSAS STATE UNIVERSITY	1035983	382002	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713161237	SCHOLARSHIP- HADLEY WOODS ID: 820562124	1108 KANSAS STATE UNIVERSITY	1035984	382002	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713155731	SCHOLARSHIP-CODY BREMENKAMP ID:800184452	1109 SEWARD COUNTY COMMUNITY COLLEGE	1035995	382002	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713155538	SCHOLARSHIP- EVE HIPPIUS ID: A20362072	1244 OKLAHOMA STATE UNIVERSITY	1035990	382002	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713154949	SCHOLARSHIP- ABIGAIL DOWELL #R1815339	1347 TEXAS TECH UNIVERSITY	1036000	382002	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713154731	SCHOLARSHIP- GATLIN JEWELL ID: @04081744	1459 BUTLER COUNTY UNIVERSITY COLLEGE	1035990	382002	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-22	7/13/2022	\$ 1,000.00	20220713161923	SCHOLARSHIP- GRANT THEURER ID:A20368115	2551 OKLAHOMA PANHANDLE STATE UNIV	1035989	382002	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$	500.00
1 - Southern Pioneer	426.3	PENALTIES	15 - MISCELLANEOUS	Nov-22	11/12/2022	\$ 2.08	000041A886462	22-11 LATE PAYMENT FEE	1442 UPS	1036798	391744	Invoice	Accounts Payable	19-Other Deductions	Penalties	100%	\$ (2.08)		\$	-
1 - Southern Pioneer	426.3	PENALTIES	15 - MISCELLANEOUS	Nov-22	11/26/2022	\$ 1.13	000044V5W4782	22-11 PAYMENT FEE	1442 UPS	1036758	390874	Invoice	Accounts Payable	19-Other Deductions	Penalties	100%	\$ (1.13)		\$	-
1 - Southern Pioneer	426.3	PENALTIES	15 - MISCELLANEOUS	Nov-22	11/19/2022	\$ 1.56	000044V5W4772	22-11 PAYMENT FEE	1442 UPS	1036669	390617	Invoice	Accounts Payable	19-Other Deductions	Penalties	100%	\$ (1.56)		\$	-
1 - Southern Pioneer	426.3	PENALTIES	15 - MISCELLANEOUS	Aug-22	8/31/2022	\$ 108.03	160067068	FINANCE CHARGE - LIBERAL	3704 BORDER STATES INDUSTRIES INC	14140	385502	Invoice	Accounts Payable	19-Other Deductions	Penalties	100%	\$ (108.03)		\$	-
1 - Southern Pioneer	426.3	PENALTIES	15 - MISCELLANEOUS	Feb-22	2/26/2022	\$ 1.80	000041A886092	22-02 LOST PAYMENT LATE FEE	1442 UPS	1035181	372878	Invoice	Accounts Payable	19-Other Deductions	Penalties	100%	\$ (1.80)		\$	-
1 - Southern Pioneer	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTNMT	8 - DUES	May-22	5/11/2022	\$ 129.00	9307848755	RED PASS PLUS ANNUAL MEMBERSHIP FEE	318 GRAINGER	1035669	377355	Invoice	Accounts Payable	6-Distribution Expense-Operation	Dues	50%	\$ (64.50)		\$	64.50
1 - Southern Pioneer	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTNMT	8 - DUES	Apr-22	4/21/2022	\$ 395.00	20220503170001	IEEE CB CONFERENCE	1799 BEECHER, BRIAN D	41026	376956	Invoice	Accounts Payable	6-Distribution Expense-Operation	Dues	50%	\$ (197.50)		\$	197.50
1 - Southern Pioneer	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTNMT	8 - DUES	Apr-22	4/25/2022	\$ 200.00	20220425-38455	SPEC 2022 MEMBERSHIP DUES	3845 KANSAS SAFETY COORDINATORS	1035458	376306	Invoice	Accounts Payable	6-Distribution Expense-Operation	Dues	50%	\$ (100.00)		\$	100.00
1 - Southern Pioneer	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTNMT	8 - DUES	Mar-22	3/30/2022	\$ 400.00	20220330-9305	KLSA DUES 2-LIB & 2-ML	305 KANSAS REC LINE SUPERVISORS	1035320	374414	Invoice	Accounts Payable	6-Distribution Expense-Operation	Dues	50%	\$ (200.00)		\$	200.00
1 - Southern Pioneer	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTNMT	8 - DUES	Feb-22	2/7/2022	\$ 580.00	20220210102356	MEMBERSHIP AND CONFERENCE FEES	1799 BEECHER, BRIAN D	39929	370884	Invoice	Accounts Payable	6-Distribution Expense-Operation	Dues	50%	\$ (290.00)		\$	290.00
1 - Southern Pioneer	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTNMT	8 - DUES	Jan-22	1/11/2022	\$ 55.00	20220124148259	2022 CLCP DUES EE-121	940 SALSBUURY, MICHAEL D	39687	369723	Invoice	Accounts Payable	6-Distribution Expense-Operation	Dues	50%	\$ (27.50)		\$	27.50
1 - Southern Pioneer	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTNMT	8 - DUES	Jan-22	1/19/2022	\$ 55.00	20220124142615	2022 CLCP DUES EE-131	1088 LAW, DANNY R	39689	369723	Invoice	Accounts Payable	6-Distribution Expense-Operation	Dues	50%	\$ (27.50)		\$	27.50
1 - Southern Pioneer	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTNMT	100 - ADVERTISING/SPONSORSHIP	Aug-22	8/31/2022	\$ 100.00	27122	CLASSIFIED AUGUST HELP WANTED- WAREHOUSE	1456 NOLAND PRINTING / THE GYP HILL PREMIERE	1036296	385897	Invoice	Accounts Payable	6-Distribution Expense-Operation	Advertising-Help Wanted	0%	\$ -		\$	100.00
1 - Southern Pioneer	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTNMT	100 - ADVERTISING/SPONSORSHIP	Feb-22	2/1/2022	\$ 826.80	4351793	GIS SPECIALIST AD DIGITAL/HUTCH NEWS	3296 GATEHOUSE MEDIA KANSAS HOLDINGS II INC	1035049	371330	Invoice	Accounts Payable	6-Distribution Expense-Operation	Advertising-Help Wanted	0%	\$ -		\$	826.80
1 - Southern Pioneer	905.4	CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER	102 - PROMOTIONAL ITEMS	Dec-22	12/12/2022	\$ 3,916.61	846138	CUSTOMER 2023 CLASSIC POCKET PLANNER	969 JF BEAVER ADVERTISING	1036876	392406	Invoice	Accounts Payable	8-Customer Accounts Expense	Promotional Items/Activities	100%	\$ (3,916.61)		\$	-
1 - Southern Pioneer	905.4	CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER	102 - PROMOTIONAL ITEMS	Dec-22	12/22/2022	\$ 3,435.91	84958	NIGHT LIGHTS	969 JF BEAVER ADVERTISING	1036994	393637	Invoice	Accounts Payable	8-Customer Accounts Expense	Promotional Items/Activities	100%	\$ (3,435.91)		\$	-
1 - Southern Pioneer	905.4	CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER	102 - PROMOTIONAL ITEMS	Apr-22	4/4/2022	\$ 623.27	84002	LOLLIPOPS FOR PROMOTION - LIBERAL	969 JF BEAVER ADVERTISING	1035318	374828	Invoice	Accounts Payable	8-Customer Accounts Expense	Promotional Items/Activities	100%	\$ (623.27)		\$	-
1 - Southern Pioneer	907.4	KEY ACCOUNT SPECIAL EVENTS/ACTIVITIES	15 - MISCELLANEOUS	Aug-22	8/25/2022	\$ 8.65	20220912100000	FOOD CONTAINERS	2347 WENDT, ANITA L	42626	385959	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Promotional Items/Activities	100%	\$ (8.65)		\$	-
1 - Southern Pioneer	907.4	KEY ACCOUNT SPECIAL EVENTS/ACTIVITIES	15 - MISCELLANEOUS	Dec-22	12/10/2022	\$ 1,892.75	80	19-KEY ACCOUNT CHRISTMAS GIFTS- SPECLO	3979 BULLOCK, DANA	1036831	392339	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Promotional Items/Activities	100%	\$ (1,892.75)		\$	-
1 - Southern Pioneer	907.4	KEY ACCOUNT SPECIAL EVENTS/ACTIVITIES	15 - MISCELLANEOUS	Aug-22	8/25/2022	\$ 2,968.48	20220909142156	KEY ACCOUNT GOLF TOURNAMENT	2347 WENDT, ANITA L	42561	385732	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Promotional Items/Activities	100%	\$ (2,968.48)		\$	-
1 - Southern Pioneer	907.4	KEY ACCOUNT SPECIAL EVENTS/ACTIVITIES	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion	Aug-22	8/25/2022	\$ 289.81	20220912100000	FOOD- KEY ACCT GOLF TOURNAMENT	2347 WENDT, ANITA L	42626	385959	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Promotional Items/Activities	100%	\$ (289.81)		\$	-
1 - Southern Pioneer	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	8 - DUES	Jan-22	1/1/2022	\$ 40.00	202001-1184	2022 MEMBERSHIP DUES-RUBY T	1184 KMSDA	131132	368390	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Dues	50%	\$ (20.00)		\$	20.00
1 - Southern Pioneer	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	102 - PROMOTIONAL ITEMS	Apr-22	4/1/2022	\$ 1,485.49	25862	1-WATER SPECO	78 2 BOTTLUNG CORP INC	131620	377043	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Promotional Items/Activities	100%	\$ (1,485.49)		\$	-
1 - Southern Pioneer	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	102 - PROMOTIONAL ITEMS	Jan-22	1/12/2022	\$ 1,672.33	83764	80-RITC 20 OZ RINGED TUMBLERS- SAFETY	969 JF BEAVER ADVERTISING	1034893	369012	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Promotional Items/Activities	100%	\$ (1,672.33)		\$	-
1 - Southern Pioneer	910.11	YOUTH TOURS	52 - TDYR LABOR (2 >> 52) (Cross-Company)	Feb-22	2/28/2022	\$ 386.69	43199	PEC DIRECT LABOR EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	1035232	373247	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Donations (including labor)	50%	\$ (193.35)		\$	193.34

Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2022

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. in Exhibit 3 ('AMOUNT' less 'EXCLUDED')
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/23/2022	\$ 80.14	20220308165228	MEAL-SPEC SCHOLARSHIP JUDGES	1215 GORMAN, RAE A	40278	372889	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (40.07)		\$ 40.07	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/16/2022	\$ 6.10	20220302084030	MEAL SCHOLARSHIP INTERVIEWS	2193 TERRAZAS RUBY	40172	372276	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (3.05)		\$ 3.05	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/16/2022	\$ 11.25	20220302084035	MEAL SCHOLARSHIP INTERVIEWS	2193 TERRAZAS RUBY	40173	372276	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (5.63)		\$ 5.62	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/15/2022	\$ 14.74	2022022090254	ML SCHOLARSHIP MEAL	2193 TERRAZAS RUBY	40067	371798	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (7.37)		\$ 7.37	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/16/2022	\$ 1.29	2022022085638	MEAL-ML SCHOLARSHIP INTERVIEWS	3991 HAMMOND, ALYSSA N	40052	371748	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (0.65)		\$ 0.64	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/3/2022	\$ 27.28	20220209804104	MEAL-SPEC SCHOLARSHIP WORK	3991 HAMMOND, ALYSSA N	39917	370778	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (13.64)		\$ 13.64	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Dec-22	12/31/2022	\$ (30.00)		WK CMP PREM ALLOC ADJ		0	393376	WK CMP PREM ALLOC ADJ	General Ledger	9-Customer Service and Informational Expense	50%	\$ 15.00		\$ (15.00)	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Feb-22	2/28/2022	\$ 118.71		LABOR OVERHEAD-BENEFIT-401K CONTRIB		0	373128	Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	50%	\$ (59.36)		\$ 59.35	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Feb-22	2/28/2022	\$ 2.26		LABOR OVERHEAD-BENEFIT-EAP		0	373128	Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	50%	\$ (1.13)		\$ 1.13	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Feb-22	2/28/2022	\$ 12.74		LABOR OVERHEAD-BENEFIT-LIFE INS		0	373128	Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	50%	\$ (6.37)		\$ 6.37	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Feb-22	2/28/2022	\$ 13.68		LABOR OVERHEAD-BENEFIT-LTD INS		0	373128	Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	50%	\$ (6.84)		\$ 6.84	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Feb-22	2/28/2022	\$ 804.23		LABOR OVERHEAD-BENEFIT-MED INS		0	373128	Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	50%	\$ (402.12)		\$ 402.11	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Feb-22	2/28/2022	\$ 24.76		LABOR OVERHEAD-BENEFIT-PTO SICK		0	373128	Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	50%	\$ (12.38)		\$ 12.38	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Feb-22	2/28/2022	\$ 57.72		LABOR OVERHEAD-PTO ACCR-HOLIDAY		0	373128	Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	50%	\$ (28.86)		\$ 28.86	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Feb-22	2/28/2022	\$ 148.31		LABOR OVERHEAD-PTO ACCR-VACATION		0	373128	Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	50%	\$ (74.16)		\$ 74.15	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Feb-22	2/28/2022	\$ 36.03		LABOR OVERHEAD-TAX-FICA MC ER		0	373128	Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	50%	\$ (18.02)		\$ 18.01	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Feb-22	2/28/2022	\$ 154.03		LABOR OVERHEAD-TAX-FICA SS ER		0	373128	Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	50%	\$ (77.02)		\$ 77.01	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Feb-22	2/28/2022	\$ 11.41		LABOR OVERHEAD-TAX-UNEMPLOYMENT STATE		0	373128	Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	50%	\$ (5.71)		\$ 5.70	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Feb-22	2/28/2022	\$ 4.48		LABOR OVERHEAD-TAX-WORK COMP		0	373128	Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	50%	\$ (2.24)		\$ 2.24	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	26 - FLEET		Feb-22	2/28/2022	\$ 147.67		VEHICLE/FLEET DISTRIBUTION		0	373191	Period-End Labor	Fleet	9-Customer Service and Informational Expense	50%	\$ (73.84)		\$ 73.83	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	35 - POSTAGE		May-22	5/2/2022	\$ 3.12	2022051113742	POSTAGE-SCHOLARSHIP MAIL	3604 ROTOLO, MICHELLE L	41166	377354	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (1.56)		\$ 1.56	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	35 - POSTAGE		Apr-22	4/9/2022	\$ 4.52	2022050980550	POSTAGE-SCHOLARSHIP MAILING	2193 TERRAZAS RUBY	41074	377168	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (2.26)		\$ 2.26	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	52 - DTF LABOR (2 >> 52) (Cross-Company)		Nov-22	11/30/2022	\$ 228.46	43981	PEC DIRECT LABOR EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	14643	392277	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (114.23)		\$ 114.23	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	52 - DTF LABOR (2 >> 52) (Cross-Company)		Aug-22	8/31/2022	\$ 146.10	43697	PEC DIRECT LABOR EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	14199	386022	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (73.05)		\$ 73.05	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	52 - DTF LABOR (2 >> 52) (Cross-Company)		Jun-22	6/30/2022	\$ 255.00	43352	PEC DIRECT LABOR EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	13902	381781	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (127.50)		\$ 127.50	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	52 - DTF LABOR (2 >> 52) (Cross-Company)		May-22	5/31/2022	\$ 150.00	43470	PEC DIRECT LABOR EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	13754	379608	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (7.50)		\$ 7.50	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	52 - DTF LABOR (2 >> 52) (Cross-Company)		Mar-22	3/31/2022	\$ 77.29	43276	PEC DIRECT LABOR EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	1035408	375620	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (38.65)		\$ 38.64	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	52 - DTF LABOR (2 >> 52) (Cross-Company)		Feb-22	2/28/2022	\$ 6,233.56	43199	PEC DIRECT LABOR EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	1035232	373247	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (3,116.78)		\$ 3,116.78	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	52 - DTF LABOR (2 >> 52) (Cross-Company)		Jan-22	1/31/2022	\$ 372.74	43091	PEC DIRECT LABOR EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	1035057	371079	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (186.37)		\$ 186.37	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	55 - DTF LABOR OH (25 >> 55) (Cross-Company)		Nov-22	11/30/2022	\$ 235.03	43981	PEC LABOR OH EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	14643	392277	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (117.52)		\$ 117.51	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	55 - DTF LABOR OH (25 >> 55) (Cross-Company)		Aug-22	8/31/2022	\$ 139.89	43697	PEC LABOR OH EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	14199	386022	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (69.95)		\$ 69.94	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	55 - DTF LABOR OH (25 >> 55) (Cross-Company)		Jun-22	6/30/2022	\$ 265.09	43352	PEC LABOR OH EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	13902	381781	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (132.55)		\$ 132.54	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	55 - DTF LABOR OH (25 >> 55) (Cross-Company)		May-22	5/31/2022	\$ 142.42	43470	PEC LABOR OH EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	13754	379608	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (7.21)		\$ 7.21	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	55 - DTF LABOR OH (25 >> 55) (Cross-Company)		Mar-22	3/31/2022	\$ 79.74	43276	PEC LABOR OH EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	1035408	375620	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (39.87)		\$ 39.87	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	55 - DTF LABOR OH (25 >> 55) (Cross-Company)		Feb-22	2/28/2022	\$ 4,961.38	43199	PEC LABOR OH EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	1035232	373247	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (2,480.69)		\$ 2,480.69	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	55 - DTF LABOR OH (25 >> 55) (Cross-Company)		Jan-22	1/31/2022	\$ 267.98	43091	PEC LABOR OH EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	1035057	371079	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (133.99)		\$ 133.99	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	56 - DTF FLEET (26 >> 56) (Cross-Company)		Feb-22	2/28/2022	\$ 485.71		PEC FLEET EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	1035232	373247	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (242.86)		\$ 242.85	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	100 - ADVERTISING/SPONSORSHIP		Feb-22	2/28/2022	\$ 29.77	2022030804643	FACEBOOK SCHOLARSHIP ADVERTISING	3991 HAMMOND, ALYSSA N	40189	372305	Invoice	Accounts Payable	9-Customer Service and Informational Expense	100%	\$ (29.77)		\$ -	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	100 - ADVERTISING/SPONSORSHIP		Feb-22	2/1/2022	\$ 26.25	44562	7 SCHOLARSHIP DISPLAY ADS	1689 PROTECTION PRESS, INC.	1035059	371330	Invoice	Accounts Payable	9-Customer Service and Informational Expense	100%	\$ (26.25)		\$ -	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	100 - ADVERTISING/SPONSORSHIP		Jan-22	1/31/2022	\$ 195.00	1008286	ROP SCHOLARSHIPS AD	1988 LEADER & TIMES	1035052	370909	Invoice	Accounts Payable	9-Customer Service and Informational Expense	100%	\$ (195.00)		\$ -	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	100 - ADVERTISING/SPONSORSHIP		Feb-22	2/1/2022	\$ 63.00	26557	SCHOLARSHIP ADVERTISING	1456 NOLAND PRINTING / THE GYP HILL PREMIERE	1035001	370833	Invoice	Accounts Payable	9-Customer Service and Informational Expense	100%	\$ (63.00)		\$ -	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	100 - ADVERTISING/SPONSORSHIP		Jan-22	1/31/2022	\$ 120.00	20220131-1967	SCHOLARSHIP ADVERTISING- 1/6, 1/13/2022	1967 MEAD COUNTY NEWS	1035055	370827	Invoice	Accounts Payable	9-Customer Service and Informational Expense	100%	\$ (120.00)		\$ -	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	100 - ADVERTISING/SPONSORSHIP		Jan-22	1/31/2022	\$ 173.48	20220204082910	FACEBOOK ADVERTISING	3991 HAMMOND, ALYSSA N	39894	370663	Invoice	Accounts Payable	9-Customer Service and Informational Expense	100%	\$ (173.48)		\$ -	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	100 - ADVERTISING/SPONSORSHIP		Jan-22	1/17/2022	\$ 19.90	20220124133950	SCHOLARSHIP ADVERTISEMENT	3991 HAMMOND, ALYSSA N	39729	369723	Invoice	Accounts Payable	9-Customer Service and Informational Expense	100%	\$ (199.90)		\$ -	
1 - Southern Pioneer	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	100 - ADVERTISING/SPONSORSHIP		Jan-22	1/19/2022	\$ 72.00	20220119-1636	SCHOLARSHIP ADS	1636 CUNNINGHAM COURIER	1034925	369400	Invoice	Accounts Payable	9-Customer Service and Informational Expense	100%	\$ (72.00)		\$ -	
1 - Southern Pioneer	910.5	SAFETY FEST EXPENSES	17 - MEALS-50% DEDUCTIBLE		Oct-22	14/835	\$ 13.15	2022102441829	DRINKS - SAFETY FEST	1215 GORMAN, RAE A	43087	388853	Invoice	Accounts Payable	9-Customer Service and Informational Expense	50%	\$ (6.58)		\$ 6.57	
1 - Southern Pioneer	910.5	SAFETY FEST EXPENSES	102 - PROMOTIONAL ITEMS		Nov-22	11/14/2022	\$ 1,015.56	84723	MOOD ERASERS - SPEC	969 IF BEAVER ADVERTISING	1036618	390275	Invoice	Accounts Payable	9-Customer Service and Informational Expense	100%	\$ (1,015.56)		\$ -	
1 - Southern Pioneer	910.5	SAFETY FEST EXPENSES	102 - PROMOTIONAL ITEMS		Nov-22	11/3/2022	\$ 954.80	84719	1000 12" WOOD RULERS	969 IF BEAVER ADVERTISING	1036573	389696	Invoice	Accounts Payable	9-Customer Service and Informational Expense	100%	\$ (954.80)		\$ -	
1 - Southern Pioneer	910.5	SAFETY FEST EXPENSES	102 - PROMOTIONAL ITEMS		Oct-22	10/4/2022	\$ 509.95	84725	MOOD CHANGING PENCLIS - SAFETY FEST	969 IF BEAVER ADVERTISING	1036507	388952	Invoice	Accounts Payable	9-Customer Service and Informational Expense	100%	\$ (509.95)		\$ -	
1 - Southern Pioneer	910.5	SAFETY FEST EXPENSES	102 - PROMOTIONAL ITEMS		Oct-22	10/25/2022	\$ 704.17	84721	WING RING - SAFETY FEST	969 IF BEAVER ADVERTISING	1036507	388952	Invoice	Accounts Payable	9-Customer Service and Informational Expense	100%	\$ (704.17)		\$ -	
1 - Southern Pioneer	910.5	SAFETY FEST EXPENSES	102 - PROMOTIONAL ITEMS		Oct-22	10/2														

Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2022

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. in Exhibit 3 ("AMOUNT" less "EXCLUDED")
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Oct-22	10/1/2022	\$	(27.30)	20221020114000	REFUND-WATER BLASTERS FOR SPLASH BASH	2193 TERRAZAS RUBY	43084	388628	Invoice	10-Sales Expense	Advertising-General/Sponsorship	100%	\$	27.30	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Aug-22	8/1/2022	\$	(19.85)	20220907104052	AIR PUMP FOR SPLASH BASH	2193 TERRAZAS RUBY	42476	385556	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	19.85	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Sep-22	9/1/2022	\$	(19.85)	20220826090911	AIR PUMPS FOR SPLASH BASH	2193 TERRAZAS RUBY	42358	385544	Invoice Void	10-Sales Expense	Promotional Items/Activities	100%	\$	19.85	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Aug-22	8/1/2022	\$	19.85	20220826090911	AIR PUMPS FOR SPLASH BASH	2193 TERRAZAS RUBY	42358	384718	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(19.85)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Aug-22	8/9/2022	\$	(48.04)	20220819111842	SPLASH BASH SUPERSOAKER RETURN	2193 TERRAZAS RUBY	42288	384113	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	48.04	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jul-22	7/11/2022	\$	39.30	20220809162140	RUBBER DUCKIES FOR SPLASH BASH	2193 TERRAZAS RUBY	42177	383533	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(39.30)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jul-22	7/14/2022	\$	123.46	20220809121949	INFLATABLE POOL TOYS- SPLASH BASH	2193 TERRAZAS RUBY	42163	383524	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(123.46)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jul-22	7/7/2022	\$	89.13	20220801120440	SHIRTS/TOYS FOR SPLASH BASH	2193 TERRAZAS RUBY	42009	383029	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(89.13)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jul-22	7/11/2022	\$	327.62	20220801123341	WATER TOYS SPLASH BASH	2193 TERRAZAS RUBY	42011	383029	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(327.62)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jul-22	7/20/2022	\$	23.11	20220801111707	AC AIR PUMP FOR SPLASH BASH	2193 TERRAZAS RUBY	42007	383029	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(23.11)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jul-22	7/7/2022	\$	10.93	20220725113601	GAMES- SPLASH BASH PLAINS/COLDWATER	2193 TERRAZAS RUBY	41986	382536	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(10.93)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jul-22	7/8/2022	\$	30.27	20220725114800	POOLS TOYS- SPLASH BASH	2193 TERRAZAS RUBY	41987	382536	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(30.27)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jul-22	7/13/2022	\$	51.28	20220725121322	POOLS TOYS- SPLASH BASH	2193 TERRAZAS RUBY	41984	382536	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(51.28)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Apr-22	4/6/2022	\$	(64.43)	20220425180905	REFUND-STRING LIGHTS	2193 TERRAZAS RUBY	40957	376480	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	32.22	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-22	3/16/2022	\$	7.06	20220411144303	FLORAL DECOR-LIB CHAMBER COMMERCE	1215 GORMAN, RAE A	40746	375189	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(3.53)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-22	3/17/2022	\$	19.12	20220411144436	PLATES	1215 GORMAN, RAE A	40748	375189	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(9.56)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-22	3/17/2022	\$	40.07	20220411144588	LIB CHAMBER OF COMMERCE DECOR	1215 GORMAN, RAE A	40749	375189	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(20.04)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-22	3/14/2022	\$	326.51	20220401100845	LIB CHAMBER-TABLE DECOR, CUSTOMER PRIZES	2193 TERRAZAS RUBY	40642	374610	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(163.26)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-22	3/16/2022	\$	65.52	20220401092930	LIBERAL CHAMBER CUSTOMER PRIZE	2193 TERRAZAS RUBY	40644	374610	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(32.76)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-22	3/17/2022	\$	78.59	20220331104535	CURTAIN LIGHTS-LIB CHAMBER	2193 TERRAZAS RUBY	40606	374430	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(39.30)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-22	3/18/2022	\$	13.11	20220330122818	GREENERY-LIB CHAMBER	2193 TERRAZAS RUBY	40547	374341	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(6.56)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-22	3/18/2022	\$	14.01	20220330122914	DROP CLOTH, CREAM CHEESE-LIB CHAMBER	2193 TERRAZAS RUBY	40548	374341	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(7.01)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-22	3/18/2022	\$	37.13	20220330123026	TAPE-LIB CHAMBER	2193 TERRAZAS RUBY	40549	374341	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(18.57)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-22	3/15/2022	\$	310.37	20220325090600	SUPPLIES-LIBERAL CHAMBER OF COMMERCE	2193 TERRAZAS RUBY	40534	374330	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(155.19)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-22	3/16/2022	\$	36.05	20220325085611	DROP CLOTHS-LIBERAL CHAMBER	2193 TERRAZAS RUBY	40537	374330	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(18.03)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-22	3/16/2022	\$	10.93	20220330113541	ADHESIVE, GEL-LIB CHAMBER OF COMMERCE	2193 TERRAZAS RUBY	40536	374330	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(5.47)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-22	3/15/2022	\$	18.47	20220325085236	LIBERAL CHAMBER SUPPLIES	2193 TERRAZAS RUBY	40532	374329	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(9.24)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-22	3/15/2022	\$	159.74	20220329113843	LIB CHAMBER TABLE	2193 TERRAZAS RUBY	40533	374329	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(79.87)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jan-22	1/24/2022	\$	126.36	20220131102206	CANDY-SUBLETTE CHAMBER BANQUET	2193 TERRAZAS RUBY	39810	370188	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(63.18)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Dec-22	12/1/2022	\$	16.39	20221219094558	CITY/COUNTY LUNCHEON INVITES	2193 TERRAZAS RUBY	43948	392552	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(8.20)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Aug-22	8/2/2022	\$	74.39	20220802-1737	COLDWATER SPLASH BASH	1737 CITY OF COLDWATER	1036095	383170	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(74.39)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Aug-22	8/2/2022	\$	138.50	20220802-1745	SPLASH BASH 60-ADMISSIONS & CONCESSIONS	1745 CITY OF PLAINS	13984	383138	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(138.50)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Jul-22	7/12/2022	\$	39.33	10447	SPLASH BASH HEAT PRESS T-SHIRTS	10447 VERSUS SIGNS LLC	1036082	382553	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(39.33)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Feb-22	2/1/2022	\$	56.81	20220302090628	DRINKS- SUBLETTE CHAMBER BASH SOCIAL	2193 TERRAZAS RUBY	40185	372305	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(28.41)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Oct-22	10/1/2022	\$	106.87	20221025110601	CANDY- SUBLETTE FALL FEST	1215 GORMAN, RAE A	43142	388879	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(53.44)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Jul-22	7/14/2022	\$	12.20	20220809121839	MICAL- SPLASH BASH	2193 TERRAZAS RUBY	42162	383524	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(12.20)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Jul-22	7/14/2022	\$	29.17	20220808105208	MEAL 529.17/2 SPLASH BASH	1215 GORMAN, RAE A	42157	383422	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(29.17)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Jul-22	7/14/2022	\$	63.80	20220808116564	MEAL 563.80/3 SPLASH BASH	1215 GORMAN, RAE A	42136	383288	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(63.80)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Jul-22	7/14/2022	\$	18.41	20220801110345	COLDWATER SPLASH BASH	2193 TERRAZAS RUBY	42033	383079	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(18.41)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Dec-22	12/15/2022	\$	2,731.25	3461	100 STEAK DINNERS W/SIDES & DRINKS (CITY/COUNTY LUNCHEON)	3745 OKLAHOMA SMOKE BBQ	1036784	390865	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(1,365.63)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Oct-22	10/11/2022	\$	996.00	20221011-3787	COLDWATER 37 ML 64 LIB 64 MEALS = 165	3787 ELDERCARE INC	1036432	388003	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(498.00)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Sep-22	9/28/2022	\$	385.25	20220928-4248	MINNEOLA SENIOR CENTER TOTAL 67 MEALS	4248 MINNEOLA SENIOR CENTER INC	1036402	387110	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(192.62)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Sep-22	9/26/2022	\$	786.00	20220926-3787	ELDERCARE SENIOR CENTER MEALS	3787 ELDERCARE INC	1036365	386888	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(393.00)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	26 - FLEET MANAGEMENT/TRANSPORTATION		Jul-22	7/31/2022	\$	574.67		VEHICLE/FLEET DISTRIBUTION	0	383667	Period-End	10-Sales Expense	Fleet	50%	\$	(287.34)	\$	
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP		Aug-22	8/31/2022	\$	100.00	52008	T'S FOR ZERO THE HERO EVENT	1726 FINCHER'S FINDINGS INC	1036262	385420	Invoice	10-Sales Expense	Promotional Items/Activities	100%	\$	(100.00)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP		Aug-22	8/22/2022	\$	250.00	20220822-0348	2022 SWMC COMMUNITY HEALTH FAIR	348 SOUTHWEST MEDICAL CENTER	1036223	384803	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(125.00)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP		Apr-22	4/8/2022	\$	1,000.00	20220408-2450	SPONSORSHIP BUY OUT GAME AD	2450 BEE JAYS INC	1035335	375418	Invoice	10-Sales Expense	Advertising-General/Sponsorship	100%	\$	(1,000.00)	\$
1 - Southern Pioneer	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Oct-22	10/27/2022	\$	34.80	20221107111208	MEAL- FALL FEST	2193 TERRAZAS RUBY	43379	389811	Invoice	10-Sales Expense	Advertising-General/Sponsorship	100%	\$	(34.80)	\$
1 - Southern Pioneer	912.2	FAIRS EXPENSE	1 - MATERIAL & SUPPLIES		Jul-22	7/1/2022	\$	52.37	20220809121558	CANDY FOR FAIR PARADE	2193 TERRAZAS RUBY	42160	383524	Invoice	10-Sales Expense	Donations (including labor)	50%	\$	(26.19)	\$
1 - Southern Pioneer	912.2	FAIRS EXPENSE	1 - MATERIAL &																	

Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2022

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. in Exhibit 3 ('AMOUNT' less 'EXCLUDED')			
1 - Southern Pioneer	912.3	TAILGATING EXPENSE	102 - PROMOTIONAL ITEMS		Dec-22	12/12/2022	\$ 983.25	84936	500	MEAGHONES/POP OFF DISC BOUTUT GAME	969	IF BEAVER ADVERTISING	1036835	392339	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$	(983.25)	\$	-
1 - Southern Pioneer	921.4	ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES		Nov-22	11/16/2022	\$ 100.00	300000239	2023	RHIEL MEMBERSHIP DUES	862	RHIEL	1036946	391878	Invoice	Accounts Payable	11-Administration and General Expense	Dues	50%	\$	(50.00)	\$	50.00
1 - Southern Pioneer	921.4	ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES		Jun-22	6/30/2022	\$ 12.50	20220708150401	FEDERAL COURT ANNUAL REGISTRATION FEE	ANNE	3235	CAMPBELL, LINDSAY ANNE	41867	381174	Invoice	Accounts Payable	11-Administration and General Expense	Dues	50%	\$	(6.25)	\$	6.25
1 - Southern Pioneer	921.4	ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES		Jun-22	6/27/2022	\$ 418.00	2022070512624	ANNUAL LICENSE FEE	ANNE	3235	CAMPBELL, LINDSAY ANNE	41801	381193	Invoice	Accounts Payable	11-Administration and General Expense	Dues	50%	\$	(50.00)	\$	50.00
1 - Southern Pioneer	921.4	ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES		Jun-22	6/27/2022	\$ 142.50	20220705122657	ANNUAL KBA MEMBERSHIP DUES	ANNE	3235	CAMPBELL, LINDSAY ANNE	41790	381151	Invoice	Accounts Payable	11-Administration and General Expense	Dues	50%	\$	(71.25)	\$	71.25
1 - Southern Pioneer	921.4	ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES		Apr-22	4/1/2022	\$ 109.00	3744	NSAC ANNUAL MEMBERSHIP 2022/2023	NSAC	2801	NSAC	131756	376891	Invoice	Accounts Payable	11-Administration and General Expense	Dues	50%	\$	(50.00)	\$	50.00
1 - Southern Pioneer	921.4	ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES		Jan-22	1/26/2022	\$ 100.50	20220201092132	PROFESSIONAL MEMBER SHIP	MORALES, MELISSA S	2351	MORALES, MELISSA S	39802	370168	Invoice	Accounts Payable	11-Administration and General Expense	Dues	50%	\$	(54.75)	\$	54.75
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Dec-22	12/31/2022	\$ 72.00	107760	CITY AND COUNTY LUNCHEON ROP AD	LEADERSHIP	1988	LEADER & TIMES	1037046	394124	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(72.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Nov-22	11/30/2022	\$ 150.00	343-00076-0000	HOLIDAY GREETINGS	SEWARD COUNTY	1050	SEWARD COUNTY	1036791	391882	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(150.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Nov-22	11/15/2022	\$ 250.00	3728	CORPORATE SPONSOR/INTL PANCAKE DAY	LEADERSHIP	2174	INTL PANCAKE DAY OF LIBERAL INC	1036660	390717	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(500.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Nov-22	11/8/2022	\$ 500.00	20221108-2174	CORPORATE SPONSOR/PANCAKE PAL	LEADERSHIP	2174	INTL PANCAKE DAY OF LIBERAL INC	1036660	389948	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(500.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Nov-22	11/6/2022	\$ 1,724.40	20221121-0193	PIONEER COMMUNICATION DIRECTORY	ADV COMMUNICATIONS	193	PIONEER	1036623	390076	Invoice	Accounts Payable	11-Administration and General Public Service (Advertising and Other)		0%	\$	-	\$	1,724.40
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Nov-22	11/4/2022	\$ 500.00	20221104-1714	LK SPORTS LEAGUE SPONSOR	RECREATION	1714	LIBERAL PARKS & RECREATION	1036576	389885	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(500.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Nov-22	11/1/2022	\$ 250.00	20221101-3175	1ST ANNUAL WILDCAT CLASSIC BB TOURNAMENT	SCHOOLS	3175	USD 211 MINNEOLA	1036555	389643	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(250.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Oct-22	10/1/2022	\$ 300.00	10795	ANNUAL BANNER AD FOR WEBSITE	LIBERAL AREA CHAMBER OF COMMER	1790	LIBERAL AREA CHAMBER OF COMMER	1036509	388629	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(300.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Oct-22	10/1/2022	\$ 45.54	20221031141158	SPEC FACEBOOK ADVERTISING	HAMMOND, ALYSSA N	3991	HAMMOND, ALYSSA N	43278	389336	Invoice	Accounts Payable	11-Administration and General Public Service (Advertising and Other)		0%	\$	-	\$	45.54
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Oct-22	10/19/2022	\$ 200.00	20221019-3293	SUBLETTE CHAMBER FALL FEST 2022	CHAMBER OF COMMERCE	3293	SUBLETTE CHAMBER OF COMMERCE	1036495	388535	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(200.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Oct-22	10/11/2022	\$ 75.00	20221011-2635	THE MIRAGE-LIBERAL HS YEARBOOK AD	LIBERAL HIGH SCHOOL	2635	LIBERAL HIGH SCHOOL USD 480	1036439	388003	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(75.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Oct-22	10/10/2022	\$ 60.00	20221010-2491	8TH GRADE CLASS - AD	HAVILAND GRADE SCHOOL	2491	HAVILAND GRADE SCHOOL	1036434	387998	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(60.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Sep-22	9/30/2022	\$ 150.00	343-00075-0000	GAME OF THE WEEK CORP SPONSOR	SEWARD COUNTY	1050	SEWARD COUNTY	1036451	387577	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(150.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Sep-22	9/30/2022	\$ 684.00	20220930-1947	SCHOOL PAGE MADE SVH MINNEOLA ASHLAND	BROADCASTING CO INC	1947	BROADCASTING CO INC	1036490	387110	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(684.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Aug-22	44804	\$ 100.00	105480	LIBERAL REDSKIN ATHLETIC PROGRAM	LEADER & TIMES	1988	LEADER & TIMES	1036350	385858	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(100.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Sep-22	9/6/2022	\$ 100.00	20220906-1619	BANNER SPONSORSHIP-SATANTA S-CLUB	SATANTA JR/SR HIGH SCHOOL	1619	SATANTA JR/SR HIGH SCHOOL	1036301	385641	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(100.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Aug-22	8/22/2022	\$ 300.00	20220822-3175	WILDCAT BOOSTER CLUB MEMBERSHIP	MINNEOLA BOOSTER CLUB	3175	MINNEOLA BOOSTER CLUB	1036181	384448	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(300.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Aug-22	8/31/2022	\$ 4.46	20220907120600	SPEC FACEBOOK ADVERTISING	HAMMOND, ALYSSA N	3991	HAMMOND, ALYSSA N	42484	385665	Invoice	Accounts Payable	11-Administration and General Public Service (Advertising and Other)		0%	\$	-	\$	4.46
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Aug-22	8/1/2022	\$ 100.00	20220805090030	SUMMER OF SAVINGS PROMO	HAMMOND, ALYSSA N	3991	HAMMOND, ALYSSA N	42353	384629	Invoice	Accounts Payable	11-Administration and General Public Service (Advertising and Other)		0%	\$	-	\$	100.00
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Aug-22	8/23/2022	\$ 265.92	288900	REIMB LEGAL PUBLICATION ORD 415	CITY OF SATANTA	2825	CITY OF SATANTA	1036179	384573	Invoice	Accounts Payable	11-Administration and General Public Service (Advertising and Other)		0%	\$	-	\$	265.92
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Aug-22	8/10/2022	\$ 250.00	20220812-1946	MEMBERSHIP DRIVE SILVER BOOSTER CLUB	MUHS-BOOSTER CLUB	1946	MUHS-BOOSTER CLUB	1036150	384120	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(250.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Aug-22	8/2/2022	\$ 200.00	20220802-2955	LIONS ROTARY COMMUNITY GOLF TOURNAMENT	SATANTA LIONS CLUB	2955	SATANTA LIONS CLUB	1036074	383117	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(200.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Jul-22	7/27/2022	\$ 60.00	20220727-1790	NEW EDUCATOR'S BREAKFAST SPONSORSHIP	LIBERAL AREA CHAMBER OF COMMER	1790	LIBERAL AREA CHAMBER OF COMMER	1036066	383028	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(60.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Jul-22	7/11/2022	\$ 300.00	20220711-1790	DUCK FESTIVAL SPONSORSHIP OF COMMER	LIBERAL AREA CHAMBER OF COMMER	1790	LIBERAL AREA CHAMBER OF COMMER	1035923	381773	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(300.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Jun-22	6/27/2022	\$ 3,990.91	24287	300 VICKERS BI GAME + DIGITIZING FEE	NISC IGEAR LLC	3488	NISC IGEAR LLC	13841	381027	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(3,990.91)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		May-22	5/31/2022	\$ 156.00	20220531-1988	GRADUATION ADS - SPEC	LEADER & TIMES	1988	LEADER & TIMES	1035804	379302	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(156.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		May-22	5/31/2022	\$ 150.00	343-00074-0000	SENIOR NIGHTS 2022	SEWARD COUNTY	1050	SEWARD COUNTY	1035727	379297	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(150.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		May-22	5/12/2022	\$ 55.00	20220512-1967	GRADUATION ADS	NOLAND PRINTING & THE GYP HILL PREMIERE	1456	NOLAND PRINTING & THE GYP HILL PREMIERE	1035718	379096	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(50.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		May-22	5/31/2022	\$ 70.00	20220531-2793	GRADUATION & STATE TRACK ADS	CLARK COUNTY GAZETTE	2793	CLARK COUNTY GAZETTE	1035707	379064	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(70.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		May-22	5/25/2022	\$ 300.00	20220525-1788	2022-2023 SPORTS PROGRAMS BOOSTER CLUB	LIBERAL HIGH SCHOOL	1788	LIBERAL HIGH SCHOOL	1035638	378200	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(300.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		May-22	5/23/2022	\$ 200.00	20220523-1714	ARKLON ASSAULT 5K & 1 MILE OBSTACLE RUN	LIBERAL PARKS & RECREATION	1714	LIBERAL PARKS & RECREATION	1035639	378185	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(200.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		May-22	5/17/2022	\$ 500.00	20220517-1632	OCTOBERFEST SPONSORSHIP	MEDICINE LODGE AREA CHAMBER OF COMMERCE	1632	MEDICINE LODGE AREA CHAMBER OF COMMERCE	1035610	377881	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(500.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		May-22	5/17/2022	\$ 50.00	20220517-2129	AD SPONSOR AND 2 TICKETS FOR THE THEATER	GREATER BARBER COUNTY HISTORICAL	2129	GREATER BARBER COUNTY HISTORICAL	1035747	377873	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(50.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		May-22	5/1/2022	\$ 2,000.00	10453	2022 CHAMBER BASH GOLD SPONSORSHIP	LIBERAL AREA CHAMBER OF COMMER	1790	LIBERAL AREA CHAMBER OF COMMER	1035609	377767	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(2,000.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		May-22	5/13/2022	\$ 200.00	20220513-1671	SATANTA DAY DONATION	SATANTA CHAMBER OF COMMERCE	1671	SATANTA CHAMBER OF COMMERCE	1035615	377767	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(200.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		Apr-22	4/30/2022	\$ 150.00	102876	CINCO DE MAYO AD	LEADER & TIMES	1988	LEADER & TIMES	1035608	377034	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship		100%	\$	(150.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		May-22	5/6/2022	\$ 1,902.04	20220605-0193	2022 PIONEER COMM DIRECTORY SC TELCOM	PIONEER COMMUNICATIONS	193	PIONEER COMMUNICATIONS	1035721	377373	Invoice	Accounts Payable	11-Administration and General Public Service (Advertising and Other)		0%	\$	-	\$	1,902.04
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP		May-22	5/7/2022	\$ 100.00	20220502-29645	SPONSORSHIP FOR 2022 BE AWARE WALK/RUN	LIBERAL AREA RAPE CRISIS DOMESTIC	2964	LIBERAL AREA RAPE CRISIS DOMESTIC	1035499	376821	Invoice	Accounts Payable	11-Administration and General Advertising-General/Sponsorship						

Southern Pioneer Electric Company
Exhibit 12
Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2022

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. in Exhibit 3 ('AMOUNT' less 'EXCLUDED')			
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP		Feb-22	2/15/2022	\$	250.00	20220215-3050	BRONZE SPONSORSHIP - MEDICINE LODGE	3505	DUCKS UNLIMITED, INC.	1035086	371389	Invoice	Accounts Payable	11-Administration and General	Advertising-General/Sponsorship	100%	\$	(250.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP		Feb-22	2/1/2022	\$	225.00		10376 WELCOME TO LIBERAL ADS	1790	LIBERAL AREA CHAMBER OF COMMER	1035053	371320	Invoice	Accounts Payable	11-Administration and General	Advertising-General/Sponsorship	100%	\$	(225.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP		Jan-22	1/31/2022	\$	150.00	343-00073-0000	ROWDY CROWD/GREEN LINE SPORTS ADS	1050	SEWARD COUNTY BROADCASTING CO INC	1035008	370829	Invoice	Accounts Payable	11-Administration and General	Advertising-General/Sponsorship	100%	\$	(150.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP		Jan-22	1/20/2022	\$	250.00	20220120-4174	LIBERAL FOOTBALL SPONSOR	4174	ATLETICO LIBERAL FUTBOL CLUB INC	1034921	369727	Invoice	Accounts Payable	11-Administration and General	Advertising-General/Sponsorship	100%	\$	(250.00)	\$	-
1 - Southern Pioneer	930.1	GENERAL ADVERTISING EXPENSE	102 - PROMOTIONAL ITEMS		Dec-22	12/31/2022	\$	525.00		CHRISTMAS LIGHTING CONTEST - GIFT CERT			0	394354 DECEMBER 2022	General Ledger	11-Administration and General	Advertising-General/Sponsorship	100%	\$	(525.00)	\$	-	
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Dec-22	12/1/2022	\$	5,672.34	141374 SPEC KEC MONTHLY ASSESSMENT	166 KANSAS ELECTRIC COOPERATIVES, INC.	132508	391744	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(2,836.17)	\$	2,836.17		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Nov-22	11/15/2022	\$	2,500.00	2898760 2023 TOUCHSTONE ENERGY MEMBERSHIP DUES	1070 TOUCHSTONE ENERGY COOPERATIVES	1036667	390717	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(1,250.00)	\$	1,250.00		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Nov-22	11/7/2022	\$	5,672.34	141265 SPEC KEC MONTHLY ASSESSMENT	166 KANSAS ELECTRIC COOPERATIVES, INC.	132315	389962	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(2,836.17)	\$	2,836.17		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Oct-22	10/7/2022	\$	5,672.33	141169 SPEC KEC MONTHLY ASSESSMENT	166 KANSAS ELECTRIC COOPERATIVES, INC.	132205	387865	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(2,836.17)	\$	2,836.16		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Sep-22	9/16/2022	\$	5,672.33	141083 SPEC KEC MONTHLY ASSESSMENT	166 KANSAS ELECTRIC COOPERATIVES, INC.	132141	386628	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(2,836.17)	\$	2,836.16		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Aug-22	8/10/2022	\$	5,672.34	140888 SPEC KEC MONTHLY ASSESSMENT	166 KANSAS ELECTRIC COOPERATIVES, INC.	131982	383651	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(2,836.17)	\$	2,836.17		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Jul-22	7/1/2022	\$	5,672.26	140800 SPEC KEC MONTHLY ASSESSMENT	166 KANSAS ELECTRIC COOPERATIVES, INC.	131831	381157	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(2,836.13)	\$	2,836.13		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Jun-22	6/15/2022	\$	240.00	3019 CHAMBER MEMBERSHIP DUES 2022	1701 PRATT AREA CHAMBER OF COMMERCE	1035852	380373	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(120.00)	\$	120.00		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Jun-22	6/3/2022	\$	5,672.26	140659 SPEC KEC MONTHLY ASSESSMENT	166 KANSAS ELECTRIC COOPERATIVES, INC.	131731	379096	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(2,836.13)	\$	2,836.13		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		May-22	5/13/2022	\$	5,700.00	20220513-1671MEMBER SATANTA CHAMBER MEMBERSHIP 2022	1671 SATANTA CHAMBER OF COMMERCE	1035615	377767	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(37.50)	\$	37.50		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		May-22	5/3/2022	\$	5,672.26	140507 SPEC KEC MONTHLY ASSESSMENT	166 KANSAS ELECTRIC COOPERATIVES, INC.	131604	376891	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(2,836.13)	\$	2,836.13		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Apr-22	4/5/2022	\$	5,672.26	140434 SPEC KEC MONTHLY ASSESSMENT	166 KANSAS ELECTRIC COOPERATIVES, INC.	131489	374828	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(2,836.13)	\$	2,836.13		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Mar-22	3/1/2022	\$	5,672.26	TO REALLOCATE THE MARCH KEC, LC&S MO AS	0	373209 KEC	REALLOCATION	General Ledger	11-Administration and General	Dues	50%	\$	(2,836.13)	\$	2,836.13			
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Mar-22	3/1/2022	\$	(5,393.44)	TO REALLOCATE THE MARCH KEC, LC&S MO AS	0	373208 KEC	REALLOCATION	General Ledger	11-Administration and General	Dues	50%	\$	2,696.72	\$	(2,696.72)			
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Mar-22	3/1/2022	\$	5,672.26	TO REALLOCATE THE FEBRUARY KEC, LC&S MO	0	373208 KEC	REALLOCATION	General Ledger	11-Administration and General	Dues	50%	\$	(2,836.13)	\$	2,836.13			
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Mar-22	3/1/2022	\$	(5,393.45)	TO REALLOCATE THE FEBRUARY KEC, LC&S MO	0	373208 KEC	REALLOCATION	General Ledger	11-Administration and General	Dues	50%	\$	2,696.73	\$	(2,696.72)			
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Mar-22	3/1/2022	\$	5,672.26	TO REALLOCATE THE JANUARY KEC, LC&S MO	0	373207 KEC	REALLOCATION	General Ledger	11-Administration and General	Dues	50%	\$	(2,836.13)	\$	2,836.13			
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Mar-22	3/1/2022	\$	(5,393.45)	TO REALLOCATE THE JANUARY KEC, LC&S MO	0	373207 KEC	REALLOCATION	General Ledger	11-Administration and General	Dues	50%	\$	2,696.73	\$	(2,696.72)			
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Mar-22	3/7/2022	\$	5,393.44	140349 SPEC KEC MONTHLY ASSESSMENT	166 KANSAS ELECTRIC COOPERATIVES, INC.	131392	372903	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(2,696.72)	\$	2,696.72		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Feb-22	2/15/2022	\$	100.00	20220215-3293	MEMBERSHIP DUES 2022	3293	SULLETTE CHAMBER OF COMMERCE	1035177	372878	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(50.00)	\$	50.00
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Feb-22	2/9/2022	\$	5,393.45	140275 SPEC KEC MONTHLY ASSESSMENT	166 KANSAS ELECTRIC COOPERATIVES, INC.	131270	370843	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(2,696.73)	\$	2,696.72		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Jan-22	1/31/2022	\$	1,683.10	140211 2022 SPEC TOUCHSTONE ENERGY DUES	166 KANSAS ELECTRIC COOPERATIVES, INC.	131591	370422	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(841.55)	\$	841.55		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Jan-22	1/25/2022	\$	5,393.45	140134 SPEC KEC MONTHLY ASSESSMENT	166 KANSAS ELECTRIC COOPERATIVES, INC.	131222	369777	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(2,696.73)	\$	2,696.72		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Jan-22	1/11/2022	\$	10.00	10354 ANNUAL AMBASSADOR FEES	1790 LIBERAL AREA CHAMBER OF COMMER	1034895	369244	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(5.00)	\$	5.00		
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Jan-22	1/11/2022	\$	150.00	20220111-3622	CHAMBER DUES 2022-CHAMBER CHAMPION LEVEL	3622	ELKHART CHAMBER OF COMMERCE	131155	368977	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(75.00)	\$	75.00
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Jan-22	1/3/2022	\$	250.00	20220103-1632	2022 ANNUAL CHAMBER MEMBERSHIP DUES	1632	MEDICINE LODGE AREA CHAMBER OF COMMERCE	1034835	368877	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(125.00)	\$	125.00
1 - Southern Pioneer	930.23	DUES FOR SPEC MEMBERSHPS	8 - DUES		Jan-22	1/4/2022	\$	2,000.00	10317 CHAMBER MEMBERSHIP DUES	1790 LIBERAL AREA CHAMBER OF COMMER	1034832	368697	Invoice	Accounts Payable	11-Administration and General	Dues	50%	\$	(1,000.00)	\$	1,000.00		
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Dec-22	12/16/2022	\$	94.11	20230110114814	LIBERAL HOLIDAY PARTY SUPPLIES	1493	PATTERSON, MELANIE A	44250	394018	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	94.11
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Dec-22	12/7/2022	\$	18.40	20221230112333	HOLIDAY DECORATIONS	1608	AXLINE, AMY L	44119	393652	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	18.40
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Dec-22	12/1/2022	\$	113.89	20221214123731	SUPPLIES-VP UPDATES	1215	GORMAN, RAE A	43927	392408	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	113.89
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Dec-22	12/1/2022	\$	3.24	20221214114042	LOCKING TOTE-VP UPDATES	2193	TERRAZAS RUBY	43915	392389	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	3.24
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Dec-22	12/5/2022	\$	202.55	20221214123926	PLASTIC TABLE ROLL-VP UPDATE	2193	TERRAZAS RUBY	43917	392389	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	202.55
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Dec-22	12/1/2022	\$	7.70	20221214104535	WHISKS-ML VP UPDATE	2193	TERRAZAS RUBY	43889	392333	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	7.70
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Nov-22	11/18/2022	\$	9.81	2022120909520	LASAGNA PANS, HEFTY BAGS	1215	GORMAN, RAE A	43868	392063	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	9.81
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Nov-22	11/18/2022	\$	29.38	20221209108822	CUTLERY-VP UPDATE	1215	GORMAN, RAE A	43850	392015	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	29.38
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Nov-22	11/30/2022	\$	27.31	2022120808536	CANDY & CRAYONS FOR CHRISTMAS PARTY	3834	DOHM, JEANNIE M	43794	391983	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	27.31
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Dec-22	12/1/2022	\$	28.96	2022120809037	CHRISTMAS PARTY SUPPLIES	3834	DOHM, JEANNIE M	43795	391983	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	28.96
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Oct-22	10/11/2022	\$	31.78	20221020113355	EMPLOYEE OLYMPICS PRIZES	2193	TERRAZAS RUBY	43075	388628	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	31.78
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Oct-22	10/13/2022	\$	2.87	20221020112553	RIBBON-EMPLOYEE OLYMPICS	2193	TERRAZAS RUBY	43074	388628	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	2.87
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Sep-22	9/16/2022	\$	7.09	20220926145936	TROPHIES FOR EMPLOYEE OLYMPICS	2193	TERRAZAS RUBY	42758	386787	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	7.09
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Aug-22	8/18/2022	\$	21.77	20220830142820	COOKIE TRAY- SPEC EMPLOYEE PICNIC	2193	TERRAZAS RUBY	42407	385040	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	21.77
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Aug-22	8/19/2022	\$	10.90	20220830142414	FOL- SPEC EMPLOYEE PICNIC	2193	TERRAZAS RUBY	42404	385039	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	10.90
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Jun-22	6/7/2022	\$	10.42	20220630104436	PAPER PLATES- VP UPDATE MEAL	1215	GORMAN, RAE A	41733	380855	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed	0%	\$	-	\$	10.42</

Southern Pioneer Electric Company
Exhibit 12
Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2022

Division	Account	Account Desc	Activity	Period	Date	Amount	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. in Exhibit 3 ('AMOUNT' less 'EXCLUDED')	
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Oct-22	10/27/2022	\$	103.79	20221101154009	CAKE- DENNIS LUNSFORD RETIREMENT PARTY	3525	ECK, MICHELLE L	4332	389509	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	103.79
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Oct-22	10/11/2022	\$	84.08	20221028161335	GOLF GAME- EMPLOYEE OLYMPICS	1215	GORMAN, RAE A	43248	389296	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	84.08
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Oct-22	10/11/2022	\$	21.00		018-23 NUMBERS ON BACK OF SHIRTS- VOLLEYBALL	2635	LHS THE TOMAHAWK SHOP	1036508	388846	Invoice	Accounts Payable	11-Administration and General Expense	100%	\$	(21.00)	\$
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Oct-22	10/11/2022	\$	150.00	20221020115118	REGISTRATION- ADULT CODED VOLLEYBALL	43079	TERRAZAS RUBY	388628	Invoice	Accounts Payable	11-Administration and General Expense	100%	\$	(150.00)	\$	
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Oct-22	10/13/2022	\$	34.50	20221020113142	DONUTS- SPEC EMPLOYEE OLYMPICS	2193	TERRAZAS RUBY	43073	388628	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	34.50
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Sep-22	9/30/2022	\$	762.67		TX FRNGE-EMPLOYEE GIFTS	0	388054	TAXABLE FRINGE	General Ledger	11-Administration and General Expense	0%	\$	\$	\$	762.67	
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Oct-22	10/4/2022	\$	494.98	84618-1	SPEC EMPLOYEE OLYMPICS T-SHIRTS	969	JF BEAVER ADVERTISING	1036435	388003	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	494.98
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Sep-22	9/1/2022	\$	(305.05)		SPEC PICNIC EMPLOYEE GIFT	0	386955	SPEC PICNIC	General Ledger	11-Administration and General Expense	0%	\$	\$	\$	(305.05)	
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Sep-22	9/1/2022	\$	(45.76)		SPEC PICNIC EMPLOYEE GIFT	0	386955	SPEC PICNIC	General Ledger	11-Administration and General Expense	0%	\$	\$	\$	(45.76)	
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Sep-22	9/1/2022	\$	(41.40)		SPEC PICNIC EMPLOYEE GIFT	0	386955	SPEC PICNIC	General Ledger	11-Administration and General Expense	0%	\$	\$	\$	(41.40)	
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Sep-22	9/1/2022	\$	(140.00)		SPEC PICNIC EMPLOYEE GIFT	0	386955	SPEC PICNIC	General Ledger	11-Administration and General Expense	0%	\$	\$	\$	(140.00)	
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Sep-22	9/1/2022	\$	(109.20)		SPEC PICNIC EMPLOYEE GIFT	0	386955	SPEC PICNIC	General Ledger	11-Administration and General Expense	0%	\$	\$	\$	(109.20)	
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Sep-22	44805	\$	(121.26)		SPEC PICNIC EMPLOYEE GIFT	0	386955	SPEC PICNIC	General Ledger	11-Administration and General Expense	0%	\$	\$	\$	(121.26)	
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Aug-22	8/24/2022	\$	(381.28)	20220912095834	REFUND- COOLER FOR SPEC EMPLOYEE PICNIC	2193	TERRAZAS RUBY	42617	385844	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	(381.28)
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Aug-22	8/29/2022	\$	(26.21)	20220909130806	SPEC PICNIC ITEM RETURNED	2193	TERRAZAS RUBY	42616	385844	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	(26.21)
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Aug-22	8/29/2022	\$	(27.30)	20220909131004	RETURNING WATER BLASTERS FOR SPEC PICNIC	2193	TERRAZAS RUBY	42612	385777	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	(27.30)
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Aug-22	8/16/2022	\$	452.00	20220909093003	SPEC PICNIC PRIZES	2193	TERRAZAS RUBY	42535	385693	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	452.00
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Aug-22	44788	\$	381.28	20220830162549	COOLER- GIFT FOR SPEC EMPLOYEE PICNIC	2193	TERRAZAS RUBY	42425	385084	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	381.28
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Aug-22	8/18/2022	\$	(330.74)	20220830162708	REFUND- COOLER FOR SPEC EMPLOYEE PICNIC	2193	TERRAZAS RUBY	42424	385084	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	(330.74)
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Aug-22	8/18/2022	\$	392.21	20220830121753	SPEC EMPLOYEE PICNIC PRIZES	2193	TERRAZAS RUBY	42402	385039	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	392.21
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Aug-22	8/19/2022	\$	245.82		808 SPEC COMPANY PICNIC OBSTACLE COURSE	4236	JUMP FOR FUN LLC	1036213	384716	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	245.82
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Aug-22	8/15/2022	\$	26.21	20220824112029	WATER BALLOONS- SPEC EMPLOYEE PICNIC	2193	TERRAZAS RUBY	42325	384569	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	26.21
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Aug-22	8/15/2022	\$	54.60	20220824113606	WATER BLASTERS- SPEC PICNIC	2193	TERRAZAS RUBY	42327	384569	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	54.60
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Aug-22	8/15/2022	\$	109.20	20220824120706	GIFT FOR SPEC PICNIC	2193	TERRAZAS RUBY	42328	384569	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	109.20
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Aug-22	8/17/2022	\$	140.00	20220824121758	SPEC PICNIC GIFT	2193	TERRAZAS RUBY	42329	384569	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	140.00
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Aug-22	8/18/2022	\$	21.77	20220824105027	COOKIE TRAY- SPEC EMPLOYEE PICNIC	2193	TERRAZAS RUBY	42323	384569	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	21.77
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Jul-22	7/1/2022	\$	136.19	20220803112136	FOOD- KINKELAAR'S RETIREMENT PARTY	1493	PATTERSON, MELANIE A	42100	383131	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	136.19
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Jul-22	7/20/2022	\$	15.00	20220801106607	SHELTER RENTAL- EMPLOYEE PICNIC	2193	TERRAZAS RUBY	42005	383029	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	15.00
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Aug-22	8/1/2022	\$	8.18	20220801095354	NERF BALLS - COMPANY PICNIC	2193	TERRAZAS RUBY	42002	383029	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	8.18
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Jul-22	7/1/2022	\$	482.89	10419	17-SHIRTS MENS SOFTBALL TEAM	4121	VERSUS SIGNS LLC	1036047	382553	Invoice	Accounts Payable	11-Administration and General Expense	100%	\$	(482.89)	\$
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Jun-22	6/8/2022	\$	22.28	20220616113947	PRIZES-MLK KAHOTS WINNERS	940	SALSBUURY, MICHAEL D	41616	380031	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	22.28
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Jun-22	6/7/2022	\$	25.27	20220613104928	KAHOTS WINNER PRIZES-SAFETY MTGS	940	SALSBUURY, MICHAEL D	41593	379763	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	25.27
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Jun-22	6/7/2022	\$	568.00	202206071790	GOLF TOURNAMENT, TEAMS & CART RENTALS	1790	LIBERAL AREA CHAMBER OF COMMER	1035748	379593	Invoice	Accounts Payable	11-Administration and General Expense	100%	\$	(568.00)	\$
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	May-22	5/25/2022	\$	225.00	202205251714	MENS SOFTBALL TEAM	1714	LIBERAL PARKS & RECREATION	1035639	378200	Invoice	Accounts Payable	11-Administration and General Expense	100%	\$	(225.00)	\$
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Apr-22	4/4/2022	\$	36.71	20220425133217	PROPANE-LINEMAN APPRECIATION DAY	4142	VILLALOBOS, IPOILTO	40925	376317	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	36.71
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Apr-22	4/11/2022	\$	16.49	20220418112146	UB-LINEMAN APPRECIATION DAY	2193	TERRAZAS RUBY	40842	375821	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	16.49
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Feb-22	2/1/2022	\$	37.51	20220210095249	GRIDDLES-EMPLOYEE LUNCHES	1215	GORMAN, RAE A	39939	370890	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	37.51
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Jan-22	1/31/2022	\$	1,063.18	21891	WIRELESS CHARGING PADS	3488	NISC IGEAR LLC	13195	370831	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	1,063.18
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	15 - MISCELLANEOUS	Dec-22	12/31/2022	\$	450.00		RETIRE CHRISTMAS GIFTS - GIFT CERT	0	394354	DECEMBER 2022 GIFT	General Ledger	11-Administration and General Expense	0%	\$	\$	\$	450.00	
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	15 - MISCELLANEOUS	Feb-22	2/28/2022	\$	25.00		Retiree Christmas Gift	0	373161	Retiree Christmas Gift	General Ledger	11-Administration and General Expense	0%	\$	\$	\$	25.00	
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	15 - MISCELLANEOUS	Jan-22	1/31/2022	\$	125.00		Retiree Christmas Gift	0	371471	JANUARY 2022 GIFT	General Ledger	11-Administration and General Expense	0%	\$	\$	\$	125.00	
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Dec-22	12/30/2022	\$	125.30	20230118163648	SNACKS SODA	2193	TERRAZAS RUBY	44324	394475	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	125.30
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Dec-22	12/30/2022	\$	84.25	20230118163743	NEW YEARS LUNCH DESSERTS	2193	TERRAZAS RUBY	44325	394475	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	84.25
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Dec-22	12/30/2022	\$	166.27	20230118150236	OFFICE MEAL ML	3525	ECK, MICHELLE L	44330	394475	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	166.27
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Dec-22	12/30/2022	\$	135.32	20230118150955	WAREHOUSE DRINKS	4252	SETTLE, CHASE N	44323	394475	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	135.32
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Dec-22	12/31/2022	\$	112.88	20230118150849	COFFEE	4252	SETTLE, CHASE N	44322	394475	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	112.88
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Dec-22	12/28/2022	\$	74.18	1451976	COFFEE- LIBERAL	196	PRAIRIE FIRE COFFEE ROASTERS	1036944	393277	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	74.18
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Dec-22	12/14/2022	\$	209.43	1448474	COFFEE- LIBERAL	196	PRAIRIE FIRE COFFEE ROASTERS	1036880	392687	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	209.43
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Dec-22	12/1/2022	\$	15.16	20221214114042	CARAMEL FRAP- VP UPDATES	2193	TERRAZAS RUBY	43915	392389	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	15.16
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Dec-22	12/5/2022	\$	101.57	20221214121903	FOOD- LIB VP UPDATE BREAKFAST	2193	TERRAZAS RUBY	43916	392389	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	101.57
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Dec-22	12/5/2022	\$	7.41	20221214104450	SALSA FOR VP UPDATE	2193	TERRAZAS RUBY	43888	392333	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	7.41
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Nov-22	11/18/2022	\$	47.50	20221209095520	FOOD- VP UPDATES	1215	GORMAN, RAE A	43868	392063	Invoice	Accounts Payable	11-Administration and General Expense	0%	\$	\$	47.50
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Nov-22	11/18/2022	\$	89.34	20221209100221												

Southern Pioneer Electric Company
Exhibit 12
Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2022

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. in Exhibit 3 ('AMOUNT' less 'EXCLUDED')
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Nov-22	11/16/2022	\$	131.97	1441349 COFFEE & CAPPUCCINO - LIBERAL	196 PRAIRIE FIRE COFFEE ROASTERS	1036664	390469	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	131.97
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Nov-22	11/9/2022	\$	127.13	20221116132116 DRINKS FOR OFFICE	2013 LUNSFORD, DENNIS W	43515	390393	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	127.13
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-22	10/1/2022	\$	5.23	20221101095344 DRINKS- ML OFFICE	1970 FISCHER, RODNEY W	43289	389343	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	5.23
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-22	10/10/2022	\$	140.19	20221013141521 DRINKS- LIBERAL OFFICE	1493 PATTERSON, MELANIE A	43271	389308	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	140.19
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-22	10/12/2022	\$	(138.47)	20221028161234 REFUND- MEAL FOR EMPLOYEE OLYMPICS	1215 GORMAN, RAE A	43243	389250	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	(138.47)
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-22	10/21/2022	\$	94.94	20221027102335 DRINKS- ML OFFICE	1609 BEDWELL, ANITA D	43208	389031	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	94.94
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-22	10/13/2022	\$	97.72	20221021172555 SNACKS- EMPLOYEE OLYMPICS	1215 GORMAN, RAE A	43188	389014	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	97.72
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-22	10/12/2022	\$	79.24	20221025115222 MEAL- ML EMPLOYEE OLYMPICS	1215 GORMAN, RAE A	43165	388897	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	79.24
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-22	10/12/2022	\$	112.79	20221025110220 MEAL- ML EMPLOYEE OLYMPICS	1215 GORMAN, RAE A	43141	388879	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	112.79
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-22	10/12/2022	\$	138.47	20221025105740 MEAL- EMPLOYEE OLYMPICS	1215 GORMAN, RAE A	43140	388876	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	138.47
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-22	10/12/2022	\$	163.47	20221025103500 MEAL- ML EMPLOYEE OLYMPICS	1215 GORMAN, RAE A	43134	388873	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	163.47
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-22	10/13/2022	\$	287.31	20221025102153 MEAL- LIB EMPLOYEE OLYMPICS	1215 GORMAN, RAE A	43133	388873	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	287.31
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-22	10/13/2022	\$	245.16	20221025102333 MEAL- EMPLOYEE OLYMPICS	3991 HAMMOND, ALYSSA N	43137	388873	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	245.16
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-22	10/19/2022	\$	82.54	1434195 COFFEE & CREAM - LIBERAL	196 PRAIRIE FIRE COFFEE ROASTERS	1036514	388629	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	82.54
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-22	10/4/2022	\$	93.85	20221013120523 DRINKS- ML OFFICE	1609 BEDWELL, ANITA D	43008	388111	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	93.85
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-22	10/5/2022	\$	74.18	1430595 COFFEE - LIBERAL	196 PRAIRIE FIRE COFFEE ROASTERS	1036444	387910	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	74.18
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Sep-22	9/7/2022	\$	648.00	20221007111020 MEAL- ML VP UPDATES	1215 GORMAN, RAE A	42912	387844	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	648.00
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Sep-22	9/20/2022	\$	31.21	20220926150543 DRINKS- ML OFFICE	1609 BEDWELL, ANITA D	42757	386787	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	31.21
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Sep-22	9/21/2022	\$	74.18	1427101 COFFEE - LIBERAL	196 PRAIRIE FIRE COFFEE ROASTERS	1036371	386638	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	74.18
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Sep-22	9/7/2022	\$	310.41	2022091543539 DRINKS FOR BREAK ROOM	4142 VILLALOBOS, IPOLITO	42659	386229	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	310.41
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Sep-22	9/9/2022	\$	79.65	20220914113103 DRINKS- ML OFFICE	1609 BEDWELL, ANITA D	42630	385999	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	79.65
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Sep-22	9/7/2022	\$	74.18	1423728 COFFEE - LIBERAL	196 PRAIRIE FIRE COFFEE ROASTERS	1036297	385619	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	74.18
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Aug-22	8/26/2022	\$	54.01	20220831095038 DRINKS FOR ML OFFICE	1799 BEECHER, BRIAN D	42437	385126	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	54.01
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Aug-22	8/18/2022	\$	400.43	20220830146077 FOOD- SPEC EMPLOYEE PICNIC	2193 TERRAZAS RUBY	42408	385040	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	400.43
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Aug-22	8/18/2022	\$	36.24	20220830142726 FOOD- SPEC EMPLOYEE PICNIC	2193 TERRAZAS RUBY	42406	385039	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	36.24
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Aug-22	8/18/2022	\$	(20.64)	20220830142924 REFUND- FOOD PURCHASE FOR SPEC PICNIC	2193 TERRAZAS RUBY	42405	385039	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	(20.64)
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Aug-22	8/19/2022	\$	57.34	20220830142414 FOOD- SPEC EMPLOYEE PICNIC	2193 TERRAZAS RUBY	42404	385039	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	57.34
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Aug-22	8/1/2022	\$	124.53	20220826142489 DRINKS FOR LIBERAL	1493 PATTERSON, MELANIE A	42365	384815	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	124.53
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Aug-22	8/1/2022	\$	231.99	126542 COFFEE PACKS	3848 BOLEN OFFICE SUPPLY INC	1036207	384289	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	231.99
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Aug-22	8/3/2022	\$	73.11	20220816111934 DRINKS FOR ML OFFICE	1609 BEDWELL, ANITA D	42235	384054	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	73.11
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jul-22	7/1/2022	\$	46.08	20220801114343 CAKE CHRIS KINKLEAR	3776 ARMENDARIZ, LORENA	41994	383029	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	46.08
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jul-22	7/1/2022	\$	38.54	20220725115302 FRUIT TRAY- KINKLEAR'S RETIREMENT PARTY	2193 TERRAZAS RUBY	41985	382536	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	38.54
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jul-22	7/14/2022	\$	75.49	20220725094551 DRINKS- ML OFFICE	1609 BEDWELL, ANITA D	41981	382444	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	75.49
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jul-22	7/5/2022	\$	18.55	20220713095102 DRINKS- ML OFFICE	1609 BEDWELL, ANITA D	41882	381747	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	18.55
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jul-22	7/5/2022	\$	12.02	20220713093633 DRINKS- ML OFFICE	1609 BEDWELL, ANITA D	41869	381729	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	12.02
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jun-22	6/6/2022	\$	131.83	20220706120542 DRINKS AND SNACKS- LIB BREAK ROOM	1493 PATTERSON, MELANIE A	41824	381214	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	131.83
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jun-22	6/29/2022	\$	74.18	1405865 COFFEE - LIBERAL	196 PRAIRIE FIRE COFFEE ROASTERS	1035891	380898	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	74.18
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jun-22	6/7/2022	\$	61.60	20220630104624 SNACKS-LIB VP UPDATE	1215 GORMAN, RAE A	41734	380855	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	61.60
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jun-22	6/9/2022	\$	111.77	20220630104957 MEAL- ML VP UPDATE	1215 GORMAN, RAE A	41735	380855	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	111.77
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jun-22	6/9/2022	\$	563.53	20220630105032 MEAL- ML VP UPDATE	1215 GORMAN, RAE A	41736	380855	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	563.53
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jun-22	6/23/2022	\$	74.19	20220629124055 DRINKS- ML OFFICE	1609 BEDWELL, ANITA D	41720	380781	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	74.19
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jun-22	6/6/2022	\$	18.02	20220622101852 SNACKS-LIB T-BALL TEAM	2193 TERRAZAS RUBY	41637	380286	Invoice	Accounts Payable	11-Administration and General	Advertising-General/Sponsorship	100%	\$	(18.02)	\$	-
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jun-22	6/15/2022	\$	141.81	1402377 COFFEE - LIBERAL	196 PRAIRIE FIRE COFFEE ROASTERS	1035806	379867	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	141.81
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jun-22	6/8/2022	\$	110.59	20220616115231 DRINKS-ML OFFICE	1609 BEDWELL, ANITA D	41598	379859	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	110.59
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	May-22	5/6/2022	\$	192.48	20220603105718 LUNCH FOR STAFF/MANAGER MTG	1493 PATTERSON, MELANIE A	41463	378959	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	192.48
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jun-22	6/1/2022	\$	74.18	1398682 COFFEE - LIBERAL	196 PRAIRIE FIRE COFFEE ROASTERS	1035722	378797	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	74.18
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	May-22	5/18/2022	\$	88.93	20220525132315 DRINKS-ML OFFICE	1609 BEDWELL, ANITA D	41265	378198	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	88.93
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	May-22	5/19/2022	\$	129.79	1395218 COFFEE & CAPPUCCINO	196 PRAIRIE FIRE COFFEE ROASTERS	1035641	378106	Invoice	Accounts Payable	11-Administration and General	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	129.79

Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2022

Division	Account	Account Desc	Activity	Period	Date	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. in Exhibit 3 ('AMOUNT' less 'EXCLUDED')	
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Apr-22	4/8/2022	\$ 82.81	20220413085842	FOOD-LINEMEN APPRECIATION	1609	BEDWELL, ANITA D	40809	375437	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	82.81
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Apr-22	4/6/2022	\$ 129.79	1384527	COFFEE & HOT CHOCOLATE	196	PRAIRIE FIRE COFFEE ROASTERS	1035350	375251	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	129.79
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Mar-22	3/18/2022	\$ 101.60	2022031110457	DRINKS-LIB OFFICE	2193	TERRAZAS RUBY	40607	374430	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	101.60
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Mar-22	3/24/2022	\$ 62.43	2022031090655	DRINKS FOR LIB WAREHOUSE	1672	KINKELAAR, CHRISTOPHER J	40600	374430	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	62.43
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Mar-22	3/21/2022	\$ 26.20	2022032509020	DRINKS-ML OFFICE	1609	BEDWELL, ANITA D	40484	374227	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	26.20
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Mar-22	3/23/2022	\$ 197.41	1380937	COFFEE & CAPPUCCINO - LIBERAL	196	PRAIRIE FIRE COFFEE ROASTERS	1035291	374040	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	197.41
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Mar-22	3/9/2022	\$ 74.18	1377340	COFFEE - LIBERAL	196	PRAIRIE FIRE COFFEE ROASTERS	1035233	373003	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	74.18
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Mar-22	3/2/2022	\$ 95.86	2022030909310	DRINKS	1672	KINKELAAR, CHRISTOPHER J	40285	372889	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	95.86
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Mar-22	3/3/2022	\$ 79.64	20220309092541	DRINKS-ML OFFICE	1609	BEDWELL, ANITA D	40283	372889	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	79.64
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/17/2022	\$ 10.91	20220302085026	SNACKS FOR STAFF	1493	PATTERSON, MELANIE A	40142	372275	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	10.91
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/17/2022	\$ 207.77	2022030211258	DRINKS AND SNACKS FOR LIB OFFICE	1493	PATTERSON, MELANIE A	40152	372275	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	207.77
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/23/2022	\$ 8.06	20220302084634	SNACKS FOR STAFF DEPT MTG	1493	PATTERSON, MELANIE A	40141	372266	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	8.06
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/24/2022	\$ 204.44	121507	SPEE	3848	BOLEN OFFICE SUPPLY INC	1035206	372217	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	204.44
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/23/2022	\$ 74.18	1372888	COFFEE OFFICE FOOD/DRINK SUPPLIES	196	PRAIRIE FIRE COFFEE ROASTERS	1035123	372206	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	74.18
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/16/2022	\$ 58.61	20220222091241	VALENTINE'S COOKIES FOR ML	3640	BRUNGRANDT, MICHELLE R	40069	371798	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	58.61
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/15/2022	\$ 58.92	20220222091318	DRINKS-ML OFFICE	1609	BEDWELL, ANITA D	40025	371693	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	58.92
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/9/2022	\$ 114.49	1369337	CAPPUCCINO, HOT CHOCOLATE	196	PRAIRIE FIRE COFFEE ROASTERS	1035058	370909	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	114.49
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Feb-22	2/3/2022	\$ 32.75	20220210140526	CAKE TO CELEBRATE FEB BIRTHDAYS	2193	TERRAZAS RUBY	39951	370906	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	32.75
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Jan-22	1/17/2022	\$ 245.98	1365756	COFFEE, CAPPUCCINO, CREAMER	196	PRAIRIE FIRE COFFEE ROASTERS	1034960	369809	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	245.98
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Jan-22	1/11/2022	\$ 56.73	20220117105132	DRINKS FOR ML OFFICE	1609	BEDWELL, ANITA D	39672	369187	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	56.73
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Jan-22	1/7/2022	\$ 173.38	9301955823	CAPPUCCINO & HOT CHOCOLATE	196	PRAIRIE FIRE COFFEE ROASTERS	1034838	368726	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	173.38
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Dec-22	12/30/2022	\$ 68.17	20230118163835	NEW YEARS LUNCH	2193	TERRAZAS RUBY	44326	394475	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	68.17
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Dec-22	12/30/2022	\$ 234.64	20230118152432	NEW YEARS LUNCHEON	4142	VILLALOBOS, IPOLITO	44328	394475	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	234.64
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Dec-22	12/17/2022	\$ 1,460.34	20230110114503	LIBERAL HOLIDAY PARTY	1493	PATTERSON, MELANIE A	44251	394018	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	1,460.34
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Dec-22	12/3/2022	\$ 2,347.13	1653	FACILITY/FOOD FOR CHRISTMAS PARTY-ML	3603	GYP HILL EXCURSIONS LLC	1036834	392074	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	2,347.13
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Feb-22	2/18/2022	\$ 169.34	20220218-1493	LUNCH FOR STAFF MEETING	1493	PATTERSON, MELANIE A	131346	371681	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	169.34
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	52 - OTDF LABOR (2 >> 52) (Cross-Company)		Dec-22	12/31/2022	\$ 875.47	44124	PEC DIRECT LABOR EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	14802	394407	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	875.47
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	55 - OTDF LABOR OH (25 >> 55) (Cross-Company)		Dec-22	12/31/2022	\$ 650.28	44124	PEC LABOR OH EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	14802	394407	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	650.28
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	56 - OTDF FLEET (26 >> 56) (Cross-Company)		Dec-22	12/31/2022	\$ 560.99	44124	PEC FLEET EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	14802	394407	Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	0%	\$	-	\$	560.99
1 - Southern Pioneer	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	109 - PROMOTIONAL CLOTHING		May-22	5/27/2022	\$ 2,359.96	84079	104-V-NECK RAGLAN EMBROIDERED WINDSHIRTS	969	IF BEAVER ADVERTISING	1035672	378757	Invoice	Accounts Payable	11-Administration and General Expense	Promotional Items/Activities	100%	\$	(2,359.96)	\$	-
Total							\$ 241,843.01												\$ (131,889.67)		\$ 109,953.34	
																						\$ (0.00)

Summaries:

Total by GL Account	Trial Balance	Detail Total	Diff	Excluded	Included
436.1 DONATIONS	\$ 32,288.23	\$ 32,288.23	\$ -		
426.13 SCHOLARSHIP AWARDS	\$ 22,000.00	\$ 22,000.00	\$ -		
426.3 PENALTIES	\$ 114.60	\$ 114.60	\$ -		
588.4 DISTR OP-ADV, DUES, PROMO, ENTERTMNT	\$ 2,740.80	\$ 2,740.80	\$ -		
605.4 CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER	\$ 7,975.79	\$ 7,975.79	\$ -		\$ 1,833.80
907.4 KEY ACCOUNT SPECIAL EVENTS/ACTIVITIES	\$ 5,159.69	\$ 5,159.69	\$ -		
908.4 CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	\$ 3,197.82	\$ 3,197.82	\$ -		\$ 20.00
910.5 SAFETY FEST EXPENSES	\$ 4,567.33	\$ 4,567.33	\$ -		\$ 6.57
910.11 YOUTH TOURS	\$ 3,837.55	\$ 3,837.55	\$ -		\$ 1,898.74
910.12 SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	\$ 19,175.70	\$ 19,175.70	\$ -		\$ 9,148.08
912 DEMONSTRATION & SELLING (PROMOTION)	\$ 9,386.00	\$ 9,386.00	\$ -		\$ 3,618.36
912.2 FAIRS EXPENSE	\$ 3,702.13	\$ 3,702.13	\$ -		\$ 394.24
912.3 TAALGATING EXPENSE	\$ 1,283.25	\$ 1,283.25	\$ -		\$ 1,283.25
921.4 ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	\$ 814.50	\$ 814.50	\$ -		\$ 282.25
930.1 GENERAL ADVERTISING EXPENSE	\$ 21,637.97	\$ 21,637.97	\$ -		\$ 4,642.36
930.23 DUES FOR SPEC MEMBERSHIPS	\$ 75,075.60	\$ 75,075.60	\$ -		\$ 37,537.79
930.4 EMPLOYEE SOCIALS-XMAS/OTHER	\$ 28,876.03	\$ 28,876.03	\$ -		\$ 24,932.03
Total by GL Account	\$ 241,843.01	\$ 241,843.01	\$ -	\$ (131,889.67)	\$ 109,953.34

Total by Form 7 Line No.	Ref to Ex 3, Adj 2
6-Distribution Expense-Operation	\$ (907.00)
7-Distribution Expense-Maintenance	\$ 2.35
8-Customer Accounts Expense	\$ (7,975.79)
9-Customer Service and Informational Expense	\$ (24,924.63)
10-Sales Expense	\$ (10,358.78)
11-Administration and General Expense	\$ (59,009.67)
19-Other Deductions	\$ (28,713.80)
Total by Form 7 Line No.	\$ (131,889.67)

Total by Classification	Exclusion %
Advertising-General/Sponsorship	100%
Advertising-Help Wanted	0%
Donations (including labor)	50%
Dues	50%
Employee Activities-Allowed (Christmas Party, etc.)	0%
Employee/Other Activities-Disallowed (Golf Tour, etc.)	100%
N/A - 0% Exclusion	0%
N/A - 100% Exclusion	100%
Penalties	100%
Promotional Items/Activities	100%
Public Service (Advertising and Other)	0%
Total by Classification	\$ 241,843.01

EXHIBIT 13

Proposed Tariff Sheets

Clean and Redline Versions

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 1

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: General Rate Index

Replacing Schedule General Rate Index Sheet 1
 Which was filed July 28, 2022

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

GENERAL RATE INDEX

<u>DESCRIPTION</u>	<u>SCHEDULE</u>	<u>INDEX NO.</u>
General Rate Index	General Rate Index	1
Residential	23-RS	2
Held For Future Use	N/A	3
General Service-Small	23-GSS	4
General Service-Large	23-GSL	5
General Service-Space Heating	23-Rider No. 1	6
Industrial Service	23-IS	7
Industrial Service, Interruptible	23-INT	8
Economic Development Rider (FROZEN)	13-EDR	9
Real-Time Price Program	13-RTP	10
Held For Future Use	N/A	11
Private Area/Street Lighting (FROZEN)	23-PAL-SL-I	12
Decorative Security Lighting (FROZEN)	23-DOL-I	13
Private Area Lighting (FROZEN)	23-PAL-I	14
Street Lighting (FROZEN)	23-SL-I	15
Street Lighting, Ornamental Vapor (FROZEN)	23-OSL-V-I	16
LED Lighting	23-LED	17
Sub-Transmission and Transmission Service	23-STR	18
Municipal Service	23-M-I	19
Water Pumping, Municipal	23-WP	20
Irrigation Service	23-IP-I	21
Temporary Service	23-CS	22
Energy Cost Adjustment	13-ECA	23
Net Metering Rider	20-NM	24
Parallel Generation Rider – Qualifying Facility	13-PGS-QF	24
Parallel Generation Rider – Renewable	13-PGS-R	24
Local Access Delivery Service	23-LAC	25
Property Tax Rider	23-PTR	26

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-RS

(Name of Issuing Utility)

Replacing Schedule 22-RS Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

RESIDENTIAL SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

To all electric service supplied through one (1) meter for residential purposes.

Where a business, professional or other gainful enterprise is conducted in or on a residential premise, this schedule shall be applicable only to the separately metered service for residential purpose.

CHARACTER OF SERVICE

Alternating current, 60 cycle, single phase, 115 or 115/230 volts.

NET MONTHLY BILL

	<u>RESIDENTIAL GENERAL USE</u>	<u>RESIDENTIAL SPACE HEATING</u>
<u>Customer Charge</u>	\$14.67 per meter per month.	\$14.67 per meter per month.
<u>Delivery Charge</u>		
<u>Summer</u>		
All kWh	\$0.13895 per kWh.	\$0.13895 per kWh.
<u>Winter</u>		
0 – 800 kWh	\$0.12795 per kWh.	\$0.12795 per kWh.
801 – 5800 kWh	\$0.12795 per kWh.	\$0.10944 per kWh.
5801 kWh and above	\$0.12795 per kWh.	\$0.12795 per kWh.

Minimum

The minimum bill shall be the customer charge.

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 23-RS

Replacing Schedule 22-RS Sheet 2
Which was filed July 28, 2022

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

DEFINITION OF SUMMER AND WINTER BILLING PERIODS

The summer billing period includes all bills dated July 1 to October 31, inclusive. The winter billing period includes all bills dated November 1 to June 30, inclusive.

SPACE HEATING

If the customer permanently installs and uses in his residence equipment for electric space heating of not less than three (3) kilowatt capacity, and has so informed the Company in writing, all kWh used on winter bills shall be at the rates shown in the Net Monthly Bill section, above.

DELAYED PAYMENT

As per schedule DPC.

RECONNECTION CHARGE

In the event a customer orders a disconnection and reconnection of service at the same premises within a period of twelve (12) months, The Company may collect as a reconnection charge the sum of such minimum bills as would have accrued during the period of disconnection.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 23-GSS

Replacing Schedule 22-GSS Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

GENERAL SERVICE SMALL

AVAILABLE

Entire Service Area.

APPLICABLE

To all electric service of a single character supplied at one (1) point of delivery and used for general business or commercial purposes, institutions, public or private, and purpose for which no specific rate schedule is provided. This rate is applicable to service of less than ten (10) kW of Demand. If a demand of ten (10) kW or over is reached during a twelve (12) month period, service will be changed to the GSL Rate. This schedule is not applicable to temporary, breakdown, standby, supplementary, resale or shared service.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles; single phase, 115 or 115/230 volt; three phase, 3 wire, 230 volt; three phase, 4 wire, 115/230 volt.

NET MONTHLY BILL

Customer Charge

\$22.74 per meter per month.

Delivery Charge

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

All kWh per month

\$0.10214 per kWh

\$0.11314 per kWh

Minimum

The minimum bill shall be the customer charge.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 23-GSS

Replacing Schedules 22-GSS Sheet 2
Which was filed July 28, 2022

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

DEMAND

Customer's average kilowatt load during the fifteen (15) minute period of maximum use during the month.

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

Not less than one (1) year for single phase service in excess of ten (10) kW demand and for all three phase service, in accordance with Agreement for Electric Service by the Company.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 23-GSL

Replacing Schedule 22-GSL Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

GENERAL SERVICE LARGE

AVAILABLE

Entire Service Area.

APPLICABLE

To all electric service of a single character supplied at one (1) point of delivery and used for general business or commercial purposes, institutions, public or private, and purpose for which no specific rate schedule is provided. This schedule is not applicable to temporary, breakdown, standby, supplementary, resale or shared service. This rate is applicable to service of ten (10) kW of Demand and over.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles; single phase, 115 or 115/230 volt; three phase, 3 wire, 230 volt; three phase, 4 wire, 115/230 volt.

NET MONTHLY BILL

Customer Charge

\$41.46 per meter per month.

Demand Charge

Per kW over 9

Winter
Bills November 1
to June 30 inclusive

\$10.69 per month

Summer
Bills July 1 to
October 31 inclusive

\$12.69 per month

Delivery Charge

All kWh per month

\$0.08557 per kWh

\$0.08557 per kWh

Minimum

The minimum bill shall be the customer charge plus \$11.81 for each kW over nine (9) kW of the highest demand during the twelve (12) months ending currently.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 23-GSL

Replacing Schedule 22-GSL Sheet 2

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

DEMAND

Customer's average kilowatt load during the fifteen (15) minute period of maximum use during the month.

POWER FACTOR

If the average power factor for the month (determined at the option of the Company by permanent measurement or by test under normal operating conditions) is less than eighty-five percent (85%), the demand will be adjusted by multiplying by eighty-five percent (85%) and dividing by the average power factor expressed in percent.

PRIMARY SERVICE DISCOUNT

The rate provision of the net monthly bill excluding the Energy Cost Adjustment Clause will be discounted two percent (2%) if all service is delivered and metered at a primary distribution voltage of 4160 volts or higher and customer owns and maintains all necessary transformation equipment and substation.

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

Not less than one (1) year for single phase service in excess of nine (9) kW demand and for all three phase service, in accordance with Agreement for Electric Service by the Company.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 23-Rider No. 1

Replacing Schedule 22-Rider No. 1 Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

RIDER NO. 1 - SPACE HEATING SERVICE

APPLICABILITY

Applicable to Schedules GSS and GSL, for customers who use electric space heating equipment as the sole source of comfort heating for the space heated and when such equipment is of size and design approved by the Company.

Space heating equipment shall be permanently installed of not less than three (3) kilowatts total input rating, operating at 220 volts or higher.

All provisions of the applicable schedule remain effective subject only to the modifications and additional provisions prescribed by this rider.

RATE

The customer, at his option, can be billed under either of the following:

- a) During the eight (8) consecutive billing months of November 1 through June 30 where customer arranges the wiring so the electric energy used for space heating can be metered separately, all kWh at \$0.08026 plus energy cost adjustment. For electricity used during other periods, the demand and kWh on the separate circuit shall be arithmetically combined for billing purposes with other electric service supplied and billed at the applicable rate.
- b) Where customer has installed and in regular use electric space heating that is not less than thirty percent (30%) of the total connected load, the demand used for billing purposes in the billing months of November 1 through June 30 shall not exceed the highest similarly established in the next preceding billing months of July, August, September, or October.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 23-Rider No. 1

Replacing Schedule 22-Rider No. 1 Sheet 2
Which was filed July 28, 2022

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

- c) Use during months not included in the Heating Season: Demand established and kWh used by equipment connected to space heating circuits will be added to demands and kWh measured for billing the service supplied under the schedule with which this rider is applied and the total service will be billed under such schedule.

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

HEATING SEASON

Eight (8) consecutive months, November 1 to June 30, inclusive.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-IS

(Name of Issuing Utility)

Replacing Schedule 22-IS Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

INDUSTRIAL SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

To all electric service of a single character supplied at one (1) point of delivery and used for industrial or manufacturing purposes in which a product is produced or processed and from which point the end product does not normally reach the ultimate consumer. This schedule is not applicable to temporary, breakdown, standby, supplementary, resale or shared service.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles; at any one standard voltage required by customer as described in Company's Standards for Electric Service.

NET MONTHLY BILL

Customer charge

\$102.15 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Demand Charge

Per kW over 10

\$11.18 per month

\$14.18 per month

Delivery Charge

All kWh per month

\$0.07875 per kWh

\$0.07875 per kWh

Minimum

1. The Demand Charge
2. Where it is necessary to make unusual extension or to reinforce distribution lines to provide service such that in the judgment of the Company, revenue to be derived from or the duration of the prospective business is not sufficient under the above stated minimum to warrant the investment, The Company may require an adequate minimum bill calculated upon reasonable considerations before undertaking to supply the service.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-IS

(Name of Issuing Utility)

Replacing Schedule 22-IS Sheet 2

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

The Kansas Corporation Commission must approve minimum bills thus determined. In such cases, the consumer shall enter into a written contract with the Company as to the character, amount and duration of the business offered.

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

DEMAND

Customer's average kilowatt load during the fifteen (15) minute period of maximum use during the month, but not less than seventy-five percent (75%) of highest demand in previous eleven (11) months nor less than fifty (50) kilowatts.

POWER FACTOR

If the average power factor for the month (determined at the option of the Company by permanent measurement or by test under normal operating conditions) is less than eighty-five percent (85%), the demand will be adjusted by multiplying by eighty-five percent (85%) and dividing by the average power factor expressed in percent.

PRIMARY SERVICE DISCOUNT

The rate provision of the net monthly bill excluding the energy cost adjustment clause will be discounted two percent (2%) if all service is delivered and metered at a primary distribution voltage of 4160 volts or higher and customer owns and maintains all necessary transformation equipment and substation.

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

Not less than one (1) year, or such term as may be specified for a line extension, in accordance with the Agreement for Electric Service.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-INT

(Name of Issuing Utility)

Replacing Schedule 22-INT Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 4 Sheets

INTERRUPTIBLE INDUSTRIAL SERVICE

AVAILABLE

In all rate areas, with the Company reserving the right to remove this rate schedule or modify it in any manner, subject to Kansas Corporation Commission approval. The Company reserves the right to limit the number and amount of the contracts of kW demand to a total load for interruption of five thousand (5,000) kW demand under this rate.

APPLICABLE

The customer must be presently eligible for the IS rate and complete a written application to the Company. Customer must dedicate by contract agreement at least two hundred (200) kW to interruption at any time and designate when applicable a desired kW portion to be billed on the non-interruptible basis. Customer must furnish the Company with the names of a primary and secondary designated representative, one of which can be contacted twenty-four (24) hours a day.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles; at any one standard voltage required by customer as described in Company's Standards for Electric Service.

NET MONTHLY BILL

Customer Charge

\$100.62 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Demand Charge

Non-Interruptible

All kW of billing demand	\$11.18 per month	\$14.18 per month
--------------------------	-------------------	-------------------

Interruptible

All kW of billing demand	\$7.00 per month	\$7.00 per month
--------------------------	------------------	------------------

Penalty

All kW of billing demand	\$31.24 per month	\$31.24 per month
--------------------------	-------------------	-------------------

Delivery Charge

All kWh per month	\$0.07875 per kWh	\$0.07875 per kWh
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Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 23-INT

Replacing Schedule 22-INT Sheet 2

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 4 Sheets

Minimum

- 1. The Demand Charge
- 2. Where it is necessary to make an unusual extension or to reinforce distribution lines to provide service such that in the judgment of the Company the revenue to be derived from or the duration of the prospective business is not sufficient under the above stated minimum to warrant the investment, the Company may require an adequate minimum bill calculated upon reasonable considerations before undertaking to supply the service. The Kansas Corporation Commission must approve minimum bills thus determined. In such cases, the consumer shall enter into a written contract with the Company as to the character, amount and duration of the business offered.

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

DEMAND

- A. Non-Interruptible: The amount of kW required and designated by contractual agreement not to be interrupted.
- B. Penalty: The customer's average kilowatt load during the fifteen (15) minute period of maximum use during any interruptible period during the month less the kW billed under Part A of this section.
- C. Interruptible: The customer's average kilowatt load during the fifteen (15) minute period of maximum use during any non-interruptible period during the month less the kW billed under Parts A & B of this section; but not less than seventy-five percent (75%) of the highest demand (add Parts A, B. & C) in the previous eleven (11) months nor less than two hundred (200) kilowatts (add parts B & C).

POWER FACTOR

If the average power factor for the month (determined at the option of the Company by permanent measurement or by test under normal operating conditions) is less than eighty-five percent (85%), the demand will be adjusted by multiplying by eighty-five percent (85%) and dividing by the average power factor expressed in percent.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 23-INT

Replacing Schedule 22-INT Sheet 3
 Which was filed July 28, 2022

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 3 of 4 Sheets

PRIMARY SERVICE DISCOUNT

The rate provision of the net monthly bill excluding the energy cost adjustment clause will be discounted two percent (2%) if all service is delivered and metered at a primary distribution voltage of 4160 volts or higher and customer owns and maintains all necessary transformation equipment and substation.

CONTRACT PERIOD

Not less than one (1) year, or such term as may be specified for a line extension, in accordance with the Agreement for Electric Service. Six (6) months written notice, except upon the following occurrence, must be given by customer to the Company before customer may change from this rate schedule to another applicable rate schedule. The customer will automatically default by placing twenty-five percent (25%) or more of its contracted interruptible demand on Company system during a declared interruptible period in each of any two (2) calendar months out of a rolling twelve (12) calendar month period. The customer shall pay all applicable charges under this tariff and then transfer to another rate schedules for the following billing month. Customer may reapply for interruptible service on June 1st of the calendar year following the occurrence of default.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

1. Application/Placement on Rate: Rate applicant will be placed on a list in the order in which they make requests. Applicants will be placed on the rate as soon as the necessary facilities are in place and approved by the Company.

Note: For the purpose of this rate, the loads used in the cumulative total will be determined by Company on an expected value basis using actual meter data indicative of loads which can be interrupted during the hours of 11 a.m. and 11 p.m., from June 15th to September 15th.

2. Interruptions: Notice: The Company may interrupt the interruptible portion of service under this schedule at any time with at least two (2) hours advance notice. While additional advance notice is not required, the Company will endeavor to give customer twenty-four (24) hours prior notice when possible.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 23-INT

Replacing Schedule 22-INT Sheet 4
Which was filed July 28, 2022

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 4 of 4 Sheets

Period of Interruption: A period of interruption is a time interval, of either a four (4) or eight (8) hour increment, as communicated to the customer's designated representative by Company designated representative. Time intervals may extend over consecutive periods with each having a two (2) hours minimum notice.

Duration of Interruption: It is further understood and agreed that service to the customer shall be interrupted when, in the opinion of Company System Operator, continued service would contribute to the establishment of a predetermined Company system peak load and during any system emergency such as a sudden loss of generation or transmission or other situations when reduction in load on Company system is required. The interruption of service shall continue until conditions causing interruptions have been cleared.

3. Responsibility: The customer will be responsible for monitoring his load in order to comply with the terms of the contract and provisions of this service schedule.

The Company shall purchase and install an electronic meter relay which shall provide the customer with an instantaneous, visual monitor of its demand.

4. Liability: The Company shall have no liability to the customer or any other person, firm, or corporation for any loss, damage, or injury by reason of any interruption or curtailment as provided herein.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-EDR

Replacing Schedule ORIGINAL Sheet 1

Which was filed INITIAL

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

ECONOMIC DEVELOPMENT RIDER
(FROZEN)

PURPOSE

The purpose of this Rider is to stimulate economic development in the Cooperative's service area which will be characterized by customer's capital investment and expansion and new employment.

AVAILABILITY

Available in all territory served by the Cooperative, to qualifying customers who contract for service under schedules GSL or IS. This Rider is available for four (4) years from the date of initial service under this Rider.

Electric service under this Rider is not available in conjunction with service provided pursuant to any other special contract agreements.

APPLICABILITY

Upon the request of the customer and acceptance by the Cooperative, the provisions of this rider will be applicable to:

1. New industrial and commercial customers who create employment and contract for more than fifty (50) kW of billing demand, or
2. Existing customers and new owners of existing facilities who invest in new facilities which increase employment and result in an increase in billing demand of fifty (50) kW, or
3. Current or new owners who reopen a facility that has been closed for twelve (12) or more months which results in increased employment and who contracts for at least fifty (50) kW of billing demand.
4. The Economic Development Rider is not applicable to any customer who is directly engaged in the retail trade of rendering goods and services to the general public.
5. The Economic Development Rider is not applicable for new or expanded facilities under construction or otherwise committed to operation prior to the first effective date of this rider.

RATE DISCOUNT

Prior to adjustments for energy costs (ECA) and taxes, the customer's net monthly bills less the applicable customer charge calculated in accordance with rate schedule Commercial General Service-Large (GSL), and Industrial Service (IS) will be discounted by:

Issued November 21 2013
Month Day Year

Effective November 21 2013
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 13-EDR

Replacing Schedule ORIGINAL Sheet 2
 Which was filed INITIAL

SERVICE AREA
(Territory to which schedule is applicable)

Sheet 2 of 2 Sheets

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

40% during the first contract year
 30% during the second contract year
 20% during the third contract year
 10% during the fourth contract year

After the fourth (4th) contract year, the rate discount shall cease.

CONDITIONS:

1. For purposes of this Rider, the reductions indicated above in RATE DISCOUNT shall apply as follows:
 - a) For new commercial and industrial customers: the total demand and delivery for service.
 - b) For existing customers: each month determine the demand in excess of the highest actual peak demand established during the twelve (12) billing months previous to the implementation of the Rider. The ratio of the newly established excess demand to the current month total demand applied against the customer's current demand and delivery charges will be the portion of the bill subject to the discount.
2. All provisions set forth in the customer's rate schedule are applicable to the extent they are not superseded by provisions contained in this Rider.
3. It is solely within the discretion of the Cooperative to determine if a customer meets the criteria for receiving service under this Rider. The Cooperative may withdraw this Rider only if the Cooperative determines the requirements of the Rider are not being met.
4. The Cooperative will not require a contribution in aid of construction for standard facilities installed to serve the customer if the Cooperative analysis of expected revenues from the new load on an ongoing basis is determined to be sufficient to justify the required investment in the facilities. Bills for separately metered service to existing customers pursuant to the provisions of this Rider, will be calculated independently of any other service rendered the customer at the same or other locations.
5. Any customer taking service under this Rider which initiates a subsequent qualified expansion may,
 - a) include the load resulting from the subsequent expansion with the amount currently covered by this Rider and discount the resultant total for the remaining life of the existing contract, or
 - b) terminate the existing agreement for the currently qualified load and initiate a new service rider for the subsequent qualified expansion of an existing location.

Issued November 21 2013
Month Day Year

Effective November 21 2013
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-RTP

Replacing Schedule ORIGINAL Sheet 1

Which was filed INITIAL

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 5 Sheets

REAL-TIME PRICE (RTP) PROGRAM

PURPOSE

Real-time pricing (RTP) offers customers electricity at marginal-cost based prices. This offers customers the ability to more accurately respond to the true costs of providing power. Customers benefit from the opportunity to consume more power during relatively frequent low-cost hours, while reducing usage during the relatively few high-cost hours.

Hourly prices under the RTP program will be provided on a day-ahead basis to customers. Prices for weekends and holidays will be provided on the preceding business day. Prices become binding at 4:00 p.m. of the preceding day. Power under the RTP program is firm.

AVAILABILITY

This service is available to all customers who agree to abide by the terms and conditions of the service agreement.

This program is not available for resale, standby, back-up, or supplemental service.

CHARACTER OF SERVICE

Single-phase, 60 Hertz, nominally 120/240 volts firm electric service, provided from the Cooperative's secondary distribution system. Three-phase secondary service shall be available where three-phase facilities are available without additional construction or may be made available at additional charge at voltages not exceeding 480 volts. Three-phase primary distribution service shall be available where primary distribution facilities are available without additional construction.

Issued November 21 2013
Month Day Year

Effective November 21 2013
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-RTP

Replacing Schedule ORIGINAL Sheet 2

Which was filed INITIAL

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 5 Sheets

MONTHLY RATE

RTP Bill = Base Bill + Incremental Delivery Charge + RTP Service Charge + Reactive Demand Adjustment.

The components of the RTP Bill are defined below.

Base Bill = Standard Tariff Bill + β * (Standard Tariff Bill - $\sum_h (P_h^{RTP} * CBL_h)$)

Standard Tariff Bill is the customer baseline load (CBL, defined below) for the billing month, billed under the current prices of the customer's standard tariff, (the tariff under which the customer was billed prior to joining the RTP program). The Standard Tariff Bill excludes the Reactive Demand Adjustment.

β is an adjustment to the Standard Tariff Bill. The Cooperative will offer Basic RTP Service with β equal to zero and may offer Premium RTP Service with β equal to 0.05

Incremental Energy Charge = $\sum_h P_h^{RTP} * (Actual Load_h - CBL_h)$

\sum_h indicates a summation across all hours in the billing month.

Actual Load_h is the customer's actual energy use in the hour (kWh).

CBL_h is the baseline hourly energy use. (See below.)

P_h^{RTP} , the real-time price, is calculated as:

$$P_h^{RTP} = \alpha * MC_h + (1 - \alpha) * P_h^{STD}$$

MC_h is the day-ahead forecast of hourly short-run marginal cost of providing energy to Kansas retail customers, including provisions for line losses. Marginal costs include the marginal cost of real power and operating reserves and a proxy for the marginal cost of transmission. (See below for a description of this proxy.)

P_h^{STD} is the hourly effective delivery charge of the customer's Standard Tariff Bill, calculated from the applicable standard (non-RTP) price schedule. It is the change in the Standard Tariff Bill due to a change in usage and includes both delivery and demand charges.

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Sheet 3 of 5 Sheets

MONTHLY RATE (continued)

α is the weight of marginal cost in defining retail price, with value of 0.8 for regular RTP service and 0.95 for RTP Premium service.

RTP Service Charge = \$223.60 per month for customers whose customer baseline load (CBL) peak demand exceeds five hundred (500) kW for three (3) consecutive months.
\$251.55 per month for all other customers.

Reactive Demand Adjustment is the adjustment found in the tariff that served the RTP customer prior to joining RTP. The price of the reactive demand is the current price under that tariff.

CUSTOMER BASELINE LOAD

The customer baseline load (CBL) represents the electricity consumption pattern typical of the RTP customer's operations were they to remain on the standard tariff. The CBL is specific to each individual customer and includes hourly load plus billing aggregates such as peak demand necessary to calculate the base bill under the customer's standard tariff. The CBL is determined in advance of the customer's taking RTP service and is part of the customer's service agreement.

The CBL will be based, whenever possible, on existing load information. The Cooperative reserves the right to adjust the CBL to allow for special circumstances. The CBL is used to ensure revenue neutrality on a customer-specific basis, and must be mutually agreed upon by both the customer and the Cooperative before service commences. The CBL will be in force for the duration of the customer's RTP service agreement.

TRANSMISSION AND DISTRIBUTION

Transmission and distribution charges are currently bundled into Standard Tariff Bill charges.

If the Cooperative is required to either increase the capacity or accelerate its plans for increasing capacity of the transmission or distribution facilities or other equipment necessary to accommodate a customer's increased load, then an additional facilities charge will be assessed.

POWER FACTOR ADJUSTMENT

The Power Factor Adjustment will be billed, where applicable, in accordance with the customer's otherwise applicable, non-RTP, standard tariff. The customer's Standard Tariff Bill does not include any reactive demand charges.

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SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 5 Sheets

PRICE DISPATCH AND CONFIRMATION

The Cooperative will transmit prices for each day by 4:00 p.m. of the preceding business day. The Cooperative not responsible for failure of customer to receive and act upon the Price Quote. It is customer's responsibility to inform the Cooperative by 5:00 p.m. of failure to receive the Price Quote. The actions taken by customer based on the Price Quote are customer's responsibility.

INTERRUPTIBLE CUSTOMERS

Interruptible customers can participate in RTP service using one (1) of three (3) options:

Option 1: Conversion to Firm Power Status: The customer can terminate their interruptible contract, revert to the applicable standard tariff and join RTP.

Option 2: Retain Interruptible Contract but Add a Buy-through Option: The customer retains their interruptible contract and obtains the privilege of "buying through" their non-interruptible power level at times of interruption at the posted real-time price. The value of the interruptible discount will be reduced by fifty percent (50%). At times of interruptions, the CBL of such a customer will be set to the lesser of the existing CBL value and the customer's non-interruptible power level. The customer will be able to exceed their non-interruptible power level during interruption periods without penalty by purchasing incremental load at the real-time price and will be reimbursed at the same real-time price for reductions below the CBL.

Option 3: Retain Interruptible Contract: The Interruption provisions of the rider will continue to apply as stated in the rider. The marginal cost of real power and operating reserves will not be applied to the interruptible portion of the customer's Baseline Load. At times of interruptions, the CBL of such a customer will be set to the lesser of the existing CBL value and the customer's non-interruptible power level.

PRICE QUOTES FOR FIXED QUANTITIES

To further manage risks, customers will have the option to contract with the Cooperative for short-term power transactions at a price for pre-specified departures from the customer's previously established CBL. The duration of such contracts is not to exceed six (6) months or be shorter than one (1) week. The Cooperative and customer will mutually agree on the pricing structure and quantities to be used for the Price Quote, including but not limited to, hourly prices, prices by time period or seasons, price caps and floors, collars, etc.

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SERVICE AREA

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Sheet 5 of 5 Sheets

PRICE QUOTES FOR FIXED QUANTITIES (continued)

Customer may contract through the Cooperative representative for quotes for fixed power levels at pre-specified fixed quantities. The Cooperative will solicit bids for power from neighboring suppliers that meet customer's schedule, quantities, and pricing structure. Upon agreement by customer a transaction fee of \$150 per contract will be applied to recover costs to initiate, administer, and bill for hedging services.

All power is delivered and titled to the Cooperative and may be directed to meet system emergencies should such a need arise. Reasonable advance notice will be made to Customer and a corresponding credit will be applied to Customer's bill in the event of such occurrences.

BILL AGGREGATION SERVICE

Customers will have the choice to aggregate the bills of multiple accounts under the RTP Program for the purposes of the application of the Incremental Energy Charge. Eligible customers will be limited to customers who become active participants in the RTP program who are legally or financially related to one another. The calculation of the aggregated Base Bill will be based on the application of the CBL on a non-aggregated basis for each individual account.

DURATION OF SERVICE AGREEMENT

Each service agreement will be served under RTP for a minimum of one (1) year.

SERVICE AGREEMENT TERMINATION

Written notice of sixty (60) days in advance must be provided by the customer for termination of the service agreement. Once terminated, readmission will not be allowed for a period of one (1) year. The CBL may be reassessed prior to readmission.

RULES AND REGULATIONS

Service will be rendered under Cooperative's Rules and Regulations as filed with the Kansas Corporation Commission.

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.
 (Name of Issuing Utility)

Schedule: 23-PAL-SL-I

Replacing Schedule 22-PAL-SL-I Sheet 1
 Which was filed July 28, 2022

SERVICE AREA
 (Territory to which schedule is applicable)

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

Sheet 1 of 5 Sheets

PRIVATE AREA/STREET LIGHTING
(FROZEN)

AVAILABILITY

To any customer with existing or new pole(s) for lighting of outdoor areas on a dusk to dawn, photo-controlled, unmetered basis from the Company existing distribution system.

No additional lamps will be installed or replaced under this schedule after the effective date of July 14, 2020.

NET MONTHLY RATE

For supply of controlled electricity, installation and maintenance of a light fixture(s), pole and lamp renewal as required.

See Unmetered Facilities Table.

Plus

(1) Customer will be responsible for any underground circuits or special wiring not included in the Unmetered Facilities Table.

ENERGY COST ADJUSTMENT

The energy used (kWh used by each fixture) is subject to the Energy Cost Adjustment Clause.

SPECIAL TERMS AND CONDITIONS

A. The following terms and conditions are intended to apply generally and in the absence of any Kansas Corporation Commission approved contractual agreement between the customer and the Company.

1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital costs, maintenance costs, availability, customer acceptance and other factors. Fixtures furnished in providing this service will be assigned by reference to manufacturer's symbols in the customer's contract for leased lighting.

2. Lamps shall be controlled by a photoelectric controller providing dusk to dawn service.

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By _____
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

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Replacing Schedule 22-PAL-SL-I Sheet 2

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 5 Sheets

3. Maintenance of the Company-owned lamp equipment and lamp renewals are performed during normal working hours within a reasonable period following notification by the customer of the need for such service. Glassware is cleaned only at the time of such maintenance. Permission is given Company to enter the customer's premises at all reasonable times for the purpose of inspecting and maintaining its equipment.

4. The customer is responsible for all damages to, or loss of, the Company's property located on his property unless occasioned by Company negligence or by any cause beyond control of the customer.

5. It shall be the customer's responsibility to notify the Company when the lighting system is not working on the customer's premises.

6. The customer will be assessed a special fee if he/she should request an existing fixture be replaced with a high-pressure sodium fixture of equivalent lumen output. This fee is to cover the unamortized cost of the existing fixture, and will be determined at the time of request.

7. The customer will provide the Company, free of charge, the necessary permits, rights of way and excavations or paving cuts necessary for installation and operation of area lighting units.

8. The Company will own, maintain and operate all controlled area lighting equipment and service facilities. Line extensions to serve the area light(s) must be made in accordance with the Company's line extension policy currently on file with the Kansas Corporation Commission.

9. The Company will attempt, circumstances permitting, to service and maintain the equipment within a reasonable length of time from the time the Company is notified of a maintenance requirement. The Company assumes no responsibility for patrolling such equipment to determine when maintenance is needed. However, it is the customer's responsibility to detect and report failures and malfunctions to the Company and, when such failures are due to vandalism, mischief or a violation of traffic laws or other ordinances, to assist the Company in identifying the responsible party.

10. The standard material calculated in the rate for steel street lighting is a thirty (30) foot direct buried pole. The Company will offer larger size poles with or without a breakaway base at the additional cost to be paid by the customer.

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By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

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Replacing Schedule 22-PAL-SL-I Sheet 3

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 5 Sheets

B. Special Systems: The Company will provide underground wiring, ornamental poles and other special systems as costs are applicable. The Company reserves the right to approve or disapprove any special system so requested.

C. Relocation of Fixtures: The Company will relocate a Company-owned street lighting pole or standard at the customer's expense if located on private R.W., if on Public R.W., the law of the State of Kansas will govern.

D. Upgrade of Existing Fixtures: The Company shall, upon the request of the customer, upgrade existing street lighting units to provide higher levels of illumination under the following conditions:

1. The existing units must have been in place five (5) or more years.

2. The Company shall replace at the specified option under the rate table for existing Company-owned luminaries and brackets with similar equipment providing higher lumen ratings. The appropriate rates for the fixtures with higher illumination will apply.

E. Disconnection: When a customer requests that a street lighting unit be disconnected before five (5) years have elapsed since the date of installation, the Company may require the customer to reimburse the Company for the life of the value of the street lighting facilities removed plus the cost of removal less the salvage value thereof.

SPECIAL PROVISIONS

A. Residential Subdivision Street Lighting

The Company will furnish, erect, operate and maintain all necessary equipment in accordance with its standard specifications. It is the responsibility of Home Builder's Association or unincorporated communities to pay monthly charges as per terms and conditions of the contract.

In the event when Home Builder's Association, unincorporated communities or any other residential associations or governing group dissolve, the customers related to those lighting areas shall equally share the monthly charges as established as per terms and conditions of the contract.

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By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

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Replacing Schedule 22-PAL-SL-I Sheet 4

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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Sheet 4 of 5 Sheets

B. Cities, Municipalities and Governmental Agencies

This Part B does not apply to individual homeowners, Home Builder's Associations or any unincorporated agencies.

If due to any reasons cities, municipalities and governmental agencies decide to install Private Area/Street Lighting to meet their specifications and necessities, a special contract with the new rate will be issued by the Company as dictated by franchise or special agreements. This shall at least cover the cost necessary to provide energy and maintenance of the Private Area/Street Lighting.

TERMINATING NOTICE

All service under this rate shall require a written notice ninety (90) or more days prior to termination by either party. If service is terminated, per customer request, before the two (2) year contract period elapses, the customer must pay the prorated balance of the contract amount. All or part of the payment requirement may be waived by the Company if a successor, in effect, assumes payment responsibility for the predecessor's remaining contractual obligation by continuing Private Area/Street Lighting under Private Area/Street Lighting schedule PAL-SL-I.

GENERAL

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission and to the terms and conditions and applicable standard contract riders included in this electric rate schedule.

DELAYED PAYMENT

As per Schedule DPC.

Issued _____
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By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
 (Name of Issuing Utility)

Schedule: 23-PAL-SL-I

Replacing Schedule 22-PAL-SL-I Sheet 5
 Which was filed July 28, 2022

SERVICE AREA

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Sheet 5 of 5 Sheets

MONTHLY RATE – UNMETERED FACILITIES TABLE

INVESTMENT OPTIONS

Style/Lamp	Lumens	Monthly kWh	INVESTMENT OPTIONS				
			A** Cust-0% Co.-100%	B* Cust-25% Co.-75%	C* Cust-50% Co.-50%	D* Cust-75% Co.-25%	E** Cust-100% Co.-0%
PRIVATE AREA LIGHT							
<u>On Existing Pole</u>							
100W P.A.L.	7,920	40	\$12.18	-	-	-	\$5.44
150W P.A.L.	13,500	60	\$19.25	-	-	-	\$7.79
200W P.A.L.	22,000	80	\$22.05	-	\$15.82	-	\$9.86
<u>On New Pole (Wood)</u>							
100W P.A.L.	7,920	40	\$19.42	-	-	-	\$5.91
150W P.A.L.	13,500	60	\$22.11	-	-	-	\$7.96
200W P.A.L.	22,000	80	\$24.22	-	-	-	\$9.99
FLOOD LIGHTS							
<u>On Existing Pole</u>							
150W Flood	13,500	60	\$22.42	-	-	-	\$7.99
400W Flood	45,000	160	\$42.79	-	\$30.51	-	\$18.82
1000W Flood M.H.	110,000	402	\$68.47	-	-	-	\$45.18
<u>On New Pole (Wood)</u>							
150W Flood	13,500	60	\$25.06	-	-	-	\$8.19
400W Flood	45,000	160	\$44.84	-	-	-	\$19.00
1000W Flood M.H.	110,000	402	\$88.32	-	-	-	\$44.03
STREET LIGHT							
<u>On Existing Pole</u>							
100W P.A.L. Fixture	7,920	40	\$13.37	-	-	-	\$5.53
150W P.A.L. Fixture	13,500	60	\$16.19	-	-	-	\$7.58
200W P.A.L. Fixture	22,000	80	\$20.10	-	-	-	\$9.72
<u>On New Pole (Wood)</u>							
100W P.A.L. Fixture	7,920	40	\$19.42	-	-	-	\$5.91
150W P.A.L. Fixture	13,500	60	\$22.11	-	-	-	\$7.96
200W P.A.L. Fixture	22,000	80	\$24.22	-	-	-	\$9.99
STREET LIGHT							
<u>On Existing Pole</u>							
100W Cobra Head	7,920	40	\$13.37	-	-	-	\$5.53
150W Cobra Head	13,500	60	\$16.19	-	-	-	\$7.58
200W Cobra Head	22,000	80	\$20.10	-	-	-	\$9.72
250W Cobra Head	27,000	100	\$22.48	-	-	-	\$11.79
400W Cobra Head	45,000	160	\$28.64	-	-	-	\$17.88
<u>On New Pole (Wood)</u>							
100W Cobra Head	7,920	40	\$22.49	-	-	-	\$6.11
150W Cobra Head	13,500	60	\$24.77	-	-	-	\$8.17
200W Cobra Head	22,000	80	\$26.46	-	-	-	\$10.15
250W Cobra Head	27,000	100	\$29.80	-	-	-	\$12.70
400W Cobra Head	45,000	160	\$35.97	-	-	-	\$18.77
<u>On New Pole (Steel)</u>							
100W Cobra Head	7,920	40	\$34.35	-	-	-	\$6.92
150W Cobra Head	13,500	60	\$36.62	-	-	-	\$8.95
200W Cobra Head	22,000	80	\$39.20	-	-	-	\$10.99
250W Cobra Head	27,000	100	\$44.10	-	-	-	\$13.23
400W Cobra Head	45,000	160	\$50.22	-	-	-	\$19.30

* Investment Options B, C, and D are not available to new customers after 07/01/2001.

** Investment Options A and E are not available to new customers after July 14, 2020.

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(Name of Issuing Utility)

Schedule: 23-DOL-I

Replacing Schedule 22-DOL-I Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 6 Sheets

SECURITY (DECORATIVE) LIGHTING SERVICE
(FROZEN)

AVAILABILITY

Available to individuals, municipalities or other governmental subdivisions, school districts, unincorporated communities and for lighting county streets, major highways and public grounds at secondary voltages.

Available for area lighting using street light equipment installed in accordance with the Company street lighting standards, at the voltage and current of Company's established distribution system for such service, for use in lighting private areas and grounds, for protective, safety and decorative purposes.

No additional lamps will be installed or replaced under this schedule after the effective date of July 14, 2020.

NET MONTHLY BILL

For supply of controlled electricity, installation and maintenance of a light fixture, pole and lamp renewal as required.

See Unmetered Facilities Table.

(1) Customer will be responsible for any underground circuits or special wiring not included in the Unmetered Facilities Table.

ENERGY COST ADJUSTMENT

The energy used (kWh used by each fixture) is subject to the Energy Cost Adjustment Clause.

SPECIAL TERMS AND CONDITIONS

A. The following provisions are intended to apply generally and in the absence of any Kansas Corporation Commission approved contractual agreement between the customer and the Company.

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SOUTHERN PIONEER ELECTRIC CO.

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Replacing Schedule 22-DOL-I Sheet 2

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SERVICE AREA

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

Sheet 2 of 6 Sheets

1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital costs, maintenance costs, availability, customer acceptance and other factors. Fixtures furnished in providing this service will be assigned by reference to manufacturer's symbols in the customer's contract for leased lighting.
2. Lamps shall be controlled by a photo-electric controller providing dusk to dawn service.
3. Maintenance of Company-owned lamp equipment and lamp renewals are performed during normal working hours within a reasonable period following notification by the customer of the need for such service. Glassware is cleaned only at the time of such maintenance. Permission is given the Company to enter the customer's premises at all reasonable times for the purpose of inspecting and maintaining its equipment.
4. Trenching of soft soil which extends beyond one hundred seventy-five (175) feet is subject to extra costs. Trenching cost of hard soil will be determined on an individual basis.
5. The customer is responsible for all damages to, or loss of, the Company property located on his property unless occasioned by Company negligence or by any cause beyond control of the customer.
6. It shall be the customer's responsibility to notify the Company when the lighting system is not working on the customer's premises.
7. The customer will provide the Company, free of charge, the necessary permits, rights of way and excavations or paving cuts necessary for installation and operation of area lighting units.
8. The Company will own, maintain and operate all controlled area lighting equipment and service facilities. Line extensions to serve the area light(s) must be made in accordance with Company's line extension policy currently on file with the Kansas Corporation Commission.

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Which was filed July 28, 2022

SERVICE AREA _____

(Territory to which schedule is applicable)

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

Sheet 3 of 6 Sheets

9. The Company will attempt, circumstances permitting, to service and maintain the equipment within a reasonable length of time from the time the Company is notified of a maintenance requirement. The Company assumes no responsibility for patrolling such equipment to determine when maintenance is needed. However, it is the customer's responsibility to detect and report failures and malfunctions to the Company and, when such failures are due to vandalism, mischief or a violation of traffic laws or other ordinances, to assist the Company in identifying the responsible party.

B. Special Systems: The Company will provide underground wiring, ornamental poles and other special systems as costs are applicable. The Company reserves the right to approve or disapprove any special system so requested.

C. Relocation of Fixtures: The Company will relocate a Company-owned street lighting pole or standard at the customer's expense if located on private R.W., if on Public R.W., the law of the State of Kansas will govern.

D. Upgrade of Existing Fixtures: The Company shall, upon the request of the customer, upgrade existing street lighting units to provide higher levels of illumination under the following conditions:

1. The existing units must have been in place five (5) or more years.

2. The Company shall replace at the specified option under the rate table for existing Company-owned luminaries and brackets with similar equipment providing higher lumen ratings. The appropriate rates for the fixtures with higher illumination will apply.

E. Disconnection: When a customer requests that a street lighting unit be disconnected before five (5) years have elapsed since the date of installation, the Company may require the customer to reimburse for the life of the value of the street lighting facilities removed plus the cost of removal less the salvage value thereof.

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SERVICE AREA

(Territory to which schedule is applicable)

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Sheet 4 of 6 Sheets

SPECIAL PROVISIONS

A. Residential Subdivision Street Lighting

The Company will furnish, erect, operate and maintain all necessary equipment in accordance with its standard specifications. It is the responsibility of Home Builder's Association or unincorporated communities to pay monthly charges as per terms and conditions of the contract.

In the event when Home Builder's Association, unincorporated communities or any other residential associations or governing group dissolve, the customers related to those lighting areas shall equally share the monthly charges as established as per terms and conditions of the contract.

B. Cities, Municipalities and Governmental Agencies

This Part B does not apply to individual home owners, Home Builder's Associations or any unincorporated agencies.

If due to any reasons cities, municipalities and governmental agencies decide to install Security (Decorative) Lighting Service to meet their specifications and necessities, a special contract with the new rate will be issued by the Company as dictated by franchise or special agreements. This shall at least cover the cost necessary to provide energy and maintenance of the Security (Decorative) Lighting Service.

TERMINATING NOTICE

All service under this rate shall require a written notice ninety (90) or more days prior to termination by either party. If service is terminated, per customer request, before the two (2) year contract period elapses, the customer must pay the prorated balance of the contract amount. All or part of the payment requirement may be waived by the Company if a successor, in effect, assumes payment responsibility for the predecessor's remaining contractual obligation by continuing Security (Decorative) Lighting under Security (Decorative) Lighting Service schedule DOL-I.

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Which was filed July 28, 2022

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 5 of 6 Sheets

GENERAL

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission and to the terms and conditions and applicable standard contract riders included in this electric rate schedule.

DELAYED PAYMENT

As per Schedule DPC.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
 (Name of Issuing Utility)

Schedule: 23-DOL-I

Replacing Schedule 22-DOL-I Sheet 6
 Which was filed July 28, 2022

SERVICE AREA
 (Territory to which schedule is applicable)

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

Sheet 6 of 6 Sheets

MONTHLY RATE – UNMETERED FACILITIES TABLE

INVESTMENT OPTIONS

Style/Lamp	Lumens	Monthly kWh	INVESTMENT OPTIONS				
			<u>A**</u> Cust-0% Co.-100%	<u>B*</u> Cust-25% Co.-75%	<u>C*</u> Cust-50% Co.-50%	<u>D*</u> Cust-75% Co.-25%	<u>E**</u> Cust-100% Co.-0%
ACORN							
35W HPS	2,025	14	\$25.30	-	-	-	\$4.06
100W HPS	7,920	40	\$37.61	-	\$22.16	-	\$7.41
250W HPS	27,000	100	\$43.59	-	-	-	\$13.66
SINGLE GLOBE							
35W HPS	2,205	14	\$19.64	-	-	-	\$3.67
70W HPS	5,670	28	\$32.49	-	-	-	\$5.89
100W HPS	7,920	40	\$34.02	-	-	-	\$7.18
150W HPS	13,500	60	\$36.29	-	-	-	\$9.23
MULT GLOBE							
70W HPS (5)	28,350	140	\$87.59	-	-	-	\$20.78
100W HPS (5)	39,600	200	\$94.83	-	-	-	\$26.79
150W HPS (5)	67,500	300	\$105.96	-	-	-	\$36.67
LANTERN							
35W HPS	2,025	14	\$22.86	-	-	-	\$3.91
100W HPS	7,920	40	\$40.51	-	-	-	\$7.59
250W HPS	27,000	100	\$48.18	-	-	-	\$13.82
SHOEBOX							
100W HPS	7,920	40	\$47.11	-	-	-	\$8.03
250W HPS	27,000	100	\$54.63	-	-	-	\$14.26
400W HPS	45,000	160	\$61.57	-	-	-	\$20.67
800W HPS	90,000	320	\$88.39	-	-	-	\$38.10

* Investment Options B, C, and D are not available to new customers after 07/01/2001.

** Investment Options A and E are not available to new customers after July 14, 2020.

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 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 23-PAL-I

Replacing Schedule 22-PAL-I Sheet 1
 Which was filed July 28, 2022

SERVICE AREA
(Territory to which schedule is applicable)

Sheet 1 of 3 Sheets

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

CONTROLLED PRIVATE AREA LIGHTING
(FROZEN)

AVAILABILITY

To any customer for lighting of outdoor areas on a dusk to dawn, photo-controlled, unmetered basis from Company's existing distribution system.

No additional lamps will be installed under this schedule after the effective date of September 26, 1994.

NET MONTHLY BILL

For supply of controlled electricity, installation and maintenance of mercury vapor light fixture with a four (4) foot bracket on an existing wood distribution pole and for lamp renewal as required for:

<u>Nominal Watt Rating</u>		<u>Monthly kWh</u>		<u>Mercury Vapor</u>		<u>High Pressure Sodium</u>	
<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>
175	100	63	40	\$14.19	\$170.28	\$12.18	\$146.16
400	200	151	80	\$28.27	\$339.24	\$22.05	\$264.60
400 (Flood)	150	151	60	\$30.39	\$364.68	\$22.42	\$269.04
1000 (Flood)	400	355	160	\$59.81	\$717.72	\$42.79	\$513.48

Plus

- 1) For each additional standard distribution pole, not longer than thirty-five (35) feet, required for such area lighting supply is \$1.42 per month.
- 2) For each one hundred (100) feet of overhead secondary circuit required is \$.53 per month.
- 3) Steel standards with maximum mounting height of thirty (30) feet and of the same type as used in street lighting will be furnished upon request provided the customer will be responsible for the placement of the concrete base and anchor bolts at the time of the installation and also for their removal upon termination of the leased lighting agreement. Monthly rental charge for each standard is \$6.73.
- 4) Customer will be responsible for any underground circuits or special wiring.

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Effective _____
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By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-PAL-I

(Name of Issuing Utility)

Replacing Schedule 22-PAL-I Sheet 2

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

ENERGY COST ADJUSTMENT

The energy used (kWh used by each fixture) is subject to the Energy Cost Adjustment Clause.

SPECIAL PROVISIONS

Contracts hereunder are subject to the following special provisions:

1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital costs, maintenance costs, availability, customer acceptance and such factors. Fixtures furnished in providing this service will be assigned by reference to manufacturer's symbols in the customer's contract for leased lighting.
2. Lamps shall be controlled by a photo-electric controller providing dusk to dawn service.
3. Maintenance of Company-owned lamp equipment and lamp renewals are performed during normal working hours within a reasonable period following notification by the customer of the need for such service, glassware is cleaned only at the time of such maintenance. Permission is given the Company to enter the customer's premises at all reasonable times for the purpose of inspecting and maintaining its equipment.
4. The customer is responsible for all damages to, or loss of, Company property located on his property unless occasioned by Company negligence or by any cause beyond control of the customer.
5. The customer will be assessed a special fee if he/she should request an existing fixture be replaced with a high pressure sodium fixture of equivalent lumen output. This fee is to cover the unamortized cost of the existing fixture, and will be determined at the time of request.

TERM OF CONTRACT

An ORIGINAL term of three (3) years and for repeating period of one (1) year thereafter until terminated by ninety (90) or more days prior written notice given by either part to the other.

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Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 23-PAL-I

Replacing Schedule 22-PAL-I Sheet 3
Which was filed July 28, 2022

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 3 of 3 Sheets

GENERAL

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission and to the terms and conditions and applicable standard contract riders included in this electric rate schedule.

DELAYED PAYMENT

As per Schedule DPC.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-SL-I

(Name of Issuing Utility)

Replacing Schedule 22-SL-I Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

STREET LIGHTING SERVICE
DUSK TO DAWN
(FROZEN)

AVAILABILITY

This schedule is available for street lighting purposes in the residential areas in any community served by the Company.

No additional incandescent lamps will be installed under this rate after the effective date of January 3, 1980.

TYPE OF SERVICE

Open type radial or asymmetric reflectors for incandescent lamps, open suburban type luminaire for mercury vapor lamps on wood poles burning from dusk to dawn; Company to own, maintain and operate the entire street lighting system.

RATE

<u>Incandescent</u>	<u>kWh</u>	<u>Rate</u>	<u>Rate per lamp per year</u>
1000 lumen lamps	34	\$6.49	\$77.88
<u>Mercury Vapor</u>			
7000 lumen lamps (clear)	63	\$14.84	\$178.08

(a) Enclosed luminaries will be installed on wood poles by the Company on incandescent lamps of 2500 lumen and above upon request from the city at the location designated by the city at the above rates plus \$4.92 per fixture per year. The Company shall not be bound to change more than 10% of the existing open-type fixtures as they existed on October 1, 1970, in any one (1) year.

(b) Where steel standards are requested the above rates will be increased \$34.09 per year.

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Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 23-SL-I

Replacing Schedule 22-SL-I Sheet 2
Which was filed July 28, 2022

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

(c) Underground conductors for the street-lighting system shall be used only where required by the City and at an added charge of \$34.08 per standard per year.

(d) The Company shall not be required to extend the present street lighting system of any community over three hundred (300) feet for any one (1) light.

ENERGY COST ADJUSTMENT

The energy used (kWh by each fixture) is subject to the Energy Cost Adjustment Clause.

TERMS OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-OSL-V-I

(Name of Issuing Utility)

Replacing Schedule 22-OSL-V-I Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 3 Sheets

VAPOR STREET LIGHTING SYSTEM
ORNAMENTAL SYSTEM
(FROZEN)

AVAILABILITY

This schedule is available to cities contracting for the operation of an ornamental street-lighting system, which system shall be owned, operated and maintained by the Company.

No additional lamps will be installed under this schedule after the effective date of September 26, 1994.

NET MONTHLY BILL

For supply of controlled electricity, installation and maintenance of mercury vapor light fixture with a four (4) foot bracket on an existing wood distribution pole and for lamp renewal as required for:

<u>Nominal Watt Rating</u>		<u>Monthly kWh</u>		<u>Mercury Vapor</u>		<u>High Pressure Sodium</u>	
<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>
175	100	63	40	\$15.37	\$184.44	\$13.37	\$160.44
250	150	95	60	\$19.26	\$231.12	\$16.19	\$194.28
400	200	151	80	\$26.31	\$315.72	\$20.10	\$241.20

Lamps will normally be controlled by a photo-cell operating lamp from dusk to dawn (approximately 4,000 hours per year). The above rates are to be billed in twelve (12) equal monthly installments based upon lamp size indicated. Lamps shall be enclosed in fixtures designated by the Company and supported upon wood poles with up to six (6) foot mast arms. Mounting heights will be at levels recommended by unit manufacturer for proper light distribution.

ENERGY COST ADJUSTMENT

The energy used (kWh used by each fixture) is subject to the Energy Cost Adjustment Clause.

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Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-OSL-V-I

(Name of Issuing Utility)

Replacing Schedule 22-OSL-V-I Sheet 2

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

SPECIAL TERMS AND CONDITIONS

(a) Service under this schedule is for lighting traffic ways where the distance between units does not exceed one hundred seventy-five (175) feet and residential areas where spacing does not exceed three hundred (300) feet.

(b) Where lighting fixtures are to be mounted on ornamental metal poles, the annual charge shall be increased:

- \$18.96 per standard for mounting under 20 feet.
- \$28.56 per standard for mounting height over 20 feet but under 30 feet.
- \$36.24 per standard for mounting height over 30 feet.

(c) Where lighting fixture are to be mounted on standard mast arms over six (6) foot in length, the annual charge shall be increased \$11.64 per light fixture.

(d) Where lighting standards are located in lighted areas that regulation requires break away bases, the annual charge shall be increased \$20.04.

(e) Underground conductor for street lighting system shall be used only where required by the governing body and at the following schedule of added annual charges:

1. Extensions up to one hundred seventy-five (175) feet where no concrete or hard surface road material has to be cut to accommodate the underground circuit \$34.08 per lighting standard.
2. Extensions up to one hundred seventy-five (175) feet where concrete or hard surface material has to be cut and replaced to accommodate the underground circuit \$66.24 per lighting standard.

(f) Existing bridge or viaduct lighting which is in or contiguous to the district to be lighted under contract shall be served at the same annual rate except where the standard and luminaire are not furnished by the Company, the annual charge shall be reduced \$23.88 per standard. The Company will not maintain that portion of the system owned by the customer but will renew bulbs or glassware when burned out or broken.

(g) Where two (2) luminaires are supported from the same standard, the charge above stated shall be reduced \$3.01 for each lamp on such standard.

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Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 23-OSL-V-I

Replacing Schedule 22-OSL-V-I Sheet 3
Which was filed July 28, 2022

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 3 of 3 Sheets

(h) The City may extend a system under contract to take in additional traffic ways so long as such extensions are contiguous to existing installations and provided that such extensions meet the requirements under paragraph (a).

(i) The City will be assessed a special fee should they request an existing fixture be replaced with a high pressure sodium fixture of equivalent lumen output. This fee is to cover the unamortized cost of the existing fixture and will be determined at the time of request.

MINIMUM MONTHLY CHARGE

The minimum number and size of street lights shall not be less than specified in the agreement for street lighting service.

GENERAL

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

DELAYED PAYMENT

As per Schedule DPC.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 23-LED

Replacing Schedule 22-LED Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 4 Sheets

LED LIGHTING

AVAILABILITY

LED Lighting is available to all individuals, businesses, municipalities or other governmental subdivisions, school districts, unincorporated communities for unmetered lighting of private areas, security, public streets, major highways, public grounds or private parking lots, etc. throughout the Company's certificated service area.

APPLICABILITY

This LED Lighting schedule is applicable to all new Company-owned, installed, operated and maintained LED lighting or LED lighting installed by Company to replace MV, HPS or MH lamps, Company-owned or Customer-owned, previously installed under Commission-approved schedules for Private Area/Street Lighting, Security (Decorative) Lighting Service, Controlled Private Area Lighting, Street Lighting Service Dusk to Dawn, and Vapor Street Lighting System-Ornamental System, which are CLOSED to new services or fixture replacement.

CHARACTER OF SERVICE

Alternating current, 60 cycles, at the voltage and phase of the Company's established secondary distribution system immediately adjacent to the service location.

EXPLANATION OF ACRONYMS & DEFINITIONS

LED – Light Emitting Diode

MV – Mercury Vapor

HPS – High Pressure Sodium

MH – Metal Halide

GENERAL

Service will be rendered under Company's Rules and Regulations as filed with and approved by the Kansas Corporation Commission.

TERMS OF PAYMENT

As per Schedule DPC.

Issued _____
Month Day Year

Effective _____
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Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-LED

(Name of Issuing Utility)

Replacing Schedule 22-LED Sheet 2

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 4 Sheets

TERMS AND CONDITIONS

The following terms and conditions are intended to apply generally.

1. LED fixture available to customers for installation for unmetered lighting of private areas, security, public streets, major highways, public grounds or private parking lots, etc. shall be solely determined by the Company on the basis of their quality, capital costs, maintenance costs, availability, customer acceptance and other factors.
2. The Company reserves the right to approve or disapprove any special lighting or wiring system, so requested.
3. The Company will own, erect, operate and maintain all LED lighting equipment located in public right-of-ways or on private property in accordance with its standard specifications and costing practices.
4. Line extensions to serve LED light(s) on customer's premises will be in accordance with the Company's line extension policy currently on file with the Kansas Corporation Commission, except for as follows:
 - a. Extension of primary voltage lines – regardless of length or if located overhead or buried, will be treated as a doubtful extension and customer will pay all actual cost for such extension (conductor, poles, etc.) as agreed to in applicable service contract.
 - b. Extension of overhead secondary voltage lines – the Company will provide up to 175 feet and one standard pole, as defined by the Company that meets the lighting use type, at no additional cost to customer. The actual cost of any excess of 175 feet or a non-standard pole, as defined by the Company and requested by the customer, will be paid by customer as agreed to in applicable service contract.
 - c. Extension of underground secondary voltage lines – the Company will provide at no cost to the customer up to 175 feet of direct burial underground wiring. Customer will be responsible for all cost in excess of 175 feet and installation of underground circuits subject to Company inspection, as agreed to in applicable service contract.
5. The customer will provide the Company, free of charge, the necessary permits, rights of way and excavations or paving cuts necessary for installation and operation of LED lighting located on customer's property.
6. Maintenance of the Company-owned and provided LED light(s) and equipment on customer's property are performed during normal working hours within a reasonable period following notification by the customer of the need for such service. Permission is given Company to enter the customer's premises at all reasonable times for the purpose of inspecting and maintaining its equipment.
7. It shall be the customer's responsibility to notify the Company when the lighting system is not working on the customer's premises.
8. It is the customer's responsibility to assist with detecting and reporting failures and malfunctions to the Company and, when such failures are due to vandalism, mischief or a violation of traffic laws or other ordinances, to assist the Company in identifying the responsible party.

Issued _____
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Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-LED

(Name of Issuing Utility)

Replacing Schedule 22-LED Sheet 3

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 4 Sheets

9. Where applicable, LED lights shall be controlled by a photoelectric controller providing dusk to dawn service.
10. If due to any reasons cities, municipalities and governmental agencies decide to install LED lighting to meet their specifications and necessities, a special contract with the appropriate rate will be issued by the Company as dictated by franchise or special agreements.
11. Where two (2) luminaires are supported from the same new standard, the tariff charged for the first light will be for a *new* wooden or steel pole with a light and the tariff charge for the second light will be as if on an existing pole. Where two (2) luminaires are supported from the same *existing* standard, the tariff charge for the first and second light will be as if each were on an existing wooden or steel pole.
12. Relocation of Fixtures: The Company shall, at the customer's request, relocate a Company-owned light, pole or standard at the customer's expense if located on private right-of-way, if on Public right-of-way, the law of the State of Kansas will govern.
13. Upgrade of Existing Fixtures: The Company shall, upon the request of the customer, upgrade existing LED lighting to provide higher levels of illumination under the following conditions:
 - a. The Company shall replace existing Company-owned LED lighting with similar equipment providing higher lumen ratings. The appropriate rates for the fixtures with higher illumination will apply.
 - b. Additionally, the customer will be assessed a special charge if he/she should request an existing LED fixture be replaced with higher lumen output before two (2) years elapsed since the date of installation. This fee is to cover the unamortized cost of the existing LED fixture and equipment, and will be determined at the time of request.
14. Termination: The customer will be assessed a special charge if service is terminated, per customer request, before two (2) years elapsed since the date of installation. The special charge is to cover the prorated balance of the contract amount. All or part of the payment requirement may be waived by the Company if a successor, in effect, immediately assumes payment responsibility for the predecessor's remaining contractual obligation by continuing LED lighting.
15. Disconnection: When a customer requests that a LED lighting unit be disconnected before two (2) years have elapsed since the date of installation, the Company may require the customer to reimburse the Company for the life of the value of the street lighting facilities removed, plus the cost of removal less the salvage value thereof.
16. Seasonal or Construction Lighting – This tariff is not intended for seasonal, construction or temporary lighting. Agreements with customers recovering company costs for such installations will be reviewed and made on a case by case basis.

Issued _____
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Effective _____
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Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-LED

(Name of Issuing Utility)

Replacing Schedule 22-LED Sheet 4

SERVICE AREA

Which was filed July 28, 2022

(Territory to which schedule is applicable)

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

Sheet 4 of 4 Sheets

BILLING AND PAYMENT

The Company shall render a bill at approximately 30-day intervals during the Company’s normal billing process as outlined in the following tables.

LED LIGHTING			
Device Light Type	Replaces HPS Equivalent	LED Tariff Rate ¹	
48 W LED – Existing Pole	100 W HPS	\$12.12	Per Light, Per Mo.
108 W LED – Existing Pole	200 W HPS	\$20.01	Per Light, Per Mo.
215 W LED – Existing Pole	400 W HPS	\$28.46	Per Light, Per Mo.
48 W LED – New Wood Pole	100 W HPS	\$19.36	Per Light, Per Mo.
108 W LED – New Wood Pole	200 W HPS	\$26.37	Per Light, Per Mo.
215 W LED – New Wood Pole	400 W HPS	\$35.79	Per Light, Per Mo.
108 W LED – New Steel Pole	200 W HPS	\$39.11	Per Light, Per Mo.
215 W LED – New Steel Pole	400 W HPS	\$50.04	Per Light, Per Mo.

LED FLOOD LIGHTING			
Device Light Type	Replaces HPS/MH Equivalent	LED Tariff Rate ¹	
43 W LED – Existing Pole	150 W HPS	\$15.38	Per Light, Per Mo.
140 W LED – Existing Pole	400 W HPS	\$22.60	Per Light, Per Mo.
459 W LED – Existing Pole	1000 W MH	\$44.88	Per Light, Per Mo.
43 W LED – New Wood Pole	150 W HPS	\$18.02	Per Light, Per Mo.
140 W LED – New Wood Pole	400 W HPS	\$24.65	Per Light, Per Mo.
459 W LED – New Wood Pole	1000 W MH	\$64.73	Per Light, Per Mo.

¹ – LED Tariff Rate does not include the Commission-approved ECA charge and Property Tax Surcharge.

ENERGY COST ADJUSTMENT

The energy used (kWh used by each fixture) is subject to the Commission-approved Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

The energy used (kWh used by each fixture) is subject to the Commission-approved Property Tax Surcharge Rider.

Issued _____
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Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-STR

(Name of Issuing Utility)

Replacing Schedule 22-STR Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 3 Sheets

SUB-TRANSMISSION & TRANSMISSION LEVEL ELECTRIC SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

For all electric service of a single character supplied at one (1) point of delivery at a voltage of 34.5 kilovolts or above, and who have the necessary interval metering installed. At a minimum, customers requesting service under the sub-transmission level service shall have an average summer demand of at least five hundred (500) kW and an average summer demand of one thousand (1,000) kW for transmission level customers. This schedule is not applicable to temporary, breakdown, standby, supplementary, resale or shared service.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles; at any one standard voltage required by Customer as described in Company's Standards for Electric Service.

MONTHLY RATE

Service at 34.5 kilovolts

The monthly rate hereunder shall be the Wholesale Cost of Power, as billed by the Company's Wholesale Power Provider plus the following charges:

1. CUSTOMER CHARGE @ \$116.52
2. DELIVERY ENERGY CHARGE:
 - a. All kWh @ \$0.00195 per kWh
3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.
4. LOCAL ACCESS CHARGE @ \$4.03 per kW

Service at 115 kilovolts

The monthly rate hereunder shall be the Wholesale Cost of Power, as billed by the Company's Wholesale Power Provider plus the following charges:

1. CUSTOMER CHARGE @ \$116.52
2. DELIVERY ENERGY CHARGE:
 - a. All kWh @ \$0.00195 per kWh
3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.

Issued _____
Month Day Year

Effective _____
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By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-STR

(Name of Issuing Utility)

Replacing Schedule 22-STR Sheet 2

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

ENERGY COST ADJUSTMENT (ECA)

The Energy Cost Adjustment for purposes of this tariff shall be the ECA component of the Wholesale Cost of Power described above.

MINIMUM BILL

1. The minimum bill shall be based on a demand specified by Company.
2. Where it is necessary to make an unusual extension, reinforce delivery system lines, upgrade or replace existing substations or if in the judgment of Company the revenue to be derived from or the duration of the prospective business is not sufficient under the above stated minimum to warrant the investment, Company may require an adequate minimum bill and establish a contract billing demand to be used in the determination of demand charges, calculated upon reasonable considerations before undertaking to supply the service. In such cases, the customer shall enter into a service agreement with Company as to the character, amount and duration of the business offered.

BILLING DEMAND

The billing demand established for a customer shall be the Customer's kilowatt load coincident with the wholesale power supplier's peak for billing purposes.

POWER FACTOR

The average power factor, expressed to the nearest percent, shall be determined by metering designed to prevent reverse registration. Eight-five percent (85%) lagging shall be considered the baseline power factor. If the average power factor is determined to be below eighty-five percent (85%) for any given month, an additional charge of \$0.03 per kilowatt of measured demand for every whole percent less than eighty-five percent (85%) will be added to the monthly bill.

DELAYED PAYMENT

As per Schedule DPC.

SERVICE TERM

Not less than one (1) year, or such term as may be specified for a line extension, in accordance with the Agreement for Electric Service ("Service Agreement").

Issued _____
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Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 23-STR

Replacing Schedule 22-STR Sheet 3
Which was filed July 28, 2022

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 3 of 3 Sheets

TERMS AND CONDITIONS

The rights and obligations of Company and Customer shall be governed by the Service Agreement. In the event that any provision, term or condition of the Service Agreement is in conflict with or otherwise differs from any provision of the Service Schedules or the General Terms and Conditions for Service or Company's Pricing Schedules, the provision, term or condition of the Service Agreement shall prevail.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-M-I

(Name of Issuing Utility)

Replacing Schedule 22-M-I Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

MUNICIPAL SERVICE

CHARACTER OF SERVICE

115 volts (or 115/230 volt), single phase, 60 cycle, alternating current.

AVAILABILITY

This schedule is available for the use of the municipality only, for all lighting purposes in city buildings, shelter houses, shops, traffic lights and so forth operated by the municipality but not including street lighting.

Sports field may be lighted under this schedule but the Company will not be required to furnish transformers for sports field lighting.

NET MONTHLY BILL

Customer Charge

\$14.67 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Delivery Charge

All kWh per month

\$0.12193 per kWh

\$0.13293 per kWh

Minimum

The minimum bill shall be the Customer Charge.

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

TERM OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 23-WP

Replacing Schedule 22-WP Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

WATER PUMPING SERVICE

AVAILABILITY

This schedule is available for municipal water pumping service.

NET MONTHLY BILL

Customer Charge

\$20.34 per meter per month

Delivery Charge

\$0.11571 per kWh for kWh on bills dated November 1 to June 30, inclusive.

\$0.12671 per kWh for kWh on bills dated July 1 to October 31, inclusive.

Minimum

The minimum shall be the Customer Charge.

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

TERMS OF PAYMENT

As per Schedule DPC.

PRIMARY DISCOUNT

At the option of the customer there will be a discount of 2% on all monthly bills, excluding the Energy Cost Adjustment Clause, provided service is rendered and metered at primary voltage and the customer furnishes and maintains all necessary transformation beyond the point of metering.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

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Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-IP-I

(Name of Issuing Utility)

Replacing Schedule 22-IP-I-Revision 1 Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

IRRIGATION SERVICE

AVAILABILITY

This schedule is available for irrigation power only. Service under this schedule shall be under contract for an ORIGINAL period of five years and from year to year thereafter.

CHARACTER OF SERVICE

Alternating current, 60 cycles, single or three phase, at available voltage.

NET MONTHLY BILL

Demand Charge

Per horsepower connected \$3.17

plus

Customer Charge

Line extension charge, if any, as per Schedule R&R Extensions.

plus

Delivery Charge*

For all bills dated
November 1 through June 30 inclusive, per kWh \$0.09224

For all bills dated
July 1 through October 31 inclusive, per kWh \$0.10324

*The delivery charges are subject to the Energy Cost Adjustment Clause.

MINIMUM ANNUAL DEMAND CHARGE

\$38.01 per horsepower connected per year, paid in twelve (12) monthly installments.

The period covered by the Minimum Annual Demand Charge shall begin at 12:01 a.m. on January 1st and end at midnight on the following December 31st. Should the customer wish to disconnect or down rate the service, it is the customer's responsibility to notify the Company of its intent at least five (5) business days prior to January 1st of the upcoming calendar year to avoid the Minimum Annual Demand Charge.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-IP-I

(Name of Issuing Utility)

Replacing Schedule 22-IP-I-Revision 1 Sheet 2

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

Should a customer connect a new irrigation service mid-calendar year, the Minimum Annual Demand Charge will be prorated and billed in monthly installments from the time the service is connected through the remainder of such calendar year. However, should a customer request irrigation service mid-calendar year for an existing well previously connected, and which has not been connected during the current calendar year, the Minimum Annual Demand Charge will be billed as though the service connection was as of January 1st of the then current calendar year.

CONTRACT MINIMUM

Ten (10) connected horsepower

CONNECTED HORSEPOWER

The connected horsepower shall be that stated by the manufacturer on the nameplate of the motor, or the sum of such ratings if more than one motor is connected for use, or at the option of the Company, by proper test under conditions of maximum operating load.

EXTENSION POLICY

As per Schedule R&R Extensions.

DELAYED PAYMENT

As per Schedule R&R Billing.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 23-CS

(Name of Issuing Utility)

Replacing Schedule 22-CS Sheet 1

Which was filed July 28, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

TEMPORARY SERVICE

AVAILABILITY

This schedule is available for fairs, carnivals, picnics, and other purposes where service is required for temporary service.

NET MONTHLY BILL

Delivery Charge

\$0.24637 per kWh used, plus an amount equal to all the costs of installing and removing equipment to render service.

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

CONNECTION CHARGE

Where the Company deems it advisable the customer will advance the amount of estimated costs of installing and removing said equipment plus the estimated cost of current which will be consumed. Any amount advanced over and above the estimated cost will be refunded to the customer and the customer will pay any amount that may be deficient.

TERMS OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 13-ECA

Replacing Schedule ORIGINAL Sheet 1
 Which was filed INITIAL

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

SCHEDULE 13-ECA
ENERGY COST ADJUSTMENT

APPLICABLE

Applicable per the provisions of the Company's electric rate schedules.

COMPUTATION FORMULA

The rates for energy to which this adjustment is applicable will be increased or decreased by 0.001¢ per kilowatt-hour (kWh) for each 0.001¢ (or major fraction thereof) increase or decrease in the aggregate cost of energy per kWh as computed by the following formula:

$$\frac{C}{S} - B = \text{Adjustment}$$

Where:

C = The actual cost of purchased power and energy for rates subject to the Energy Cost Adjustment, Account No. 555, for the latest month for which data is available.

S = Actual sales in kWh for the same month for rates subject to the Energy Cost Adjustment.

B = Actual energy costs (purchased power and energy) in ¢/kWh sold for rates subject to the Power Cost Adjustment during the base period. This base is 6.9391¢/kWh sold, as established during the base period of January 1 through December 31, 2010.

FREQUENCY OF COMPUTATION

This adjustment amount will be computed once each month.

SETTLEMENT PROVISION

Subsequent to the effective date of this clause, the Company will maintain a continuing monthly comparison of the actual increased (decreased) cost of purchased energy as shown on the books and records of the Company and the increased (decreased) dollar cost of purchased power recovered from customers.

Issued November 21 2013
Month Day Year

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Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 13-ECA

Replacing Schedule ORIGINAL Sheet 2
Which was filed INITIAL

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

For each twelve-month billing period ending at the close of December, the cumulative difference of the monthly comparisons for the twelve-month billing period under consideration will be added to the "actual cost remainder" described below to produce a cumulative balance. The "settlement factor" will then be calculated by dividing the cumulative balance as of that date by the total number of kWh deliveries during the twelve-month period ending on that date. This amount will be rounded to the nearest 0.001¢/kWh to determine the increase or decrease which should be made to the energy cost adjustment. This "settlement factor" will remain in effect until superseded by a subsequent "settlement factor" calculated according to this provision.

The amounts collected or returned under this "settlement factor" for each twelve-month period will be compared with the cumulative balance, as described above. Any resulting overage or underage, which will be known as the "actual cost remainder," will be applied to the next subsequent twelve-month cumulative balance for the purpose of calculating the next subsequent "settlement factor."

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Month Day Year

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NM Sheet 1

Which was filed November 21, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 6 Sheets

NET METERING RIDER

AVAILABILITY

Net metering service is available under this Net Metering Rider (Rider) at points on the Company's existing electric distribution system, located within its service area, for Customers installing and operating behind the meter renewable distributed generation resources (DG). The net metering service is available to Customer-generators on a first-come, first-served basis until the total rated generating capability of all DG metered interconnections during a calendar year equals or exceeds one percent of the Company's peak load for the previous calendar year. Upon reaching this limit, no further net metering service shall be available for that calendar year. This Rider shall not be available for any electric service schedule allowing for resale. A Customer-generator shall have the alternative option of interconnecting DG under the Company's Renewable Parallel Generation Rider. However, renewable Customer-generators may not change between the Net Metering and Parallel Generation Riders without the prior approval of the Company, and such elections shall not be for periods less than one year.

APPLICABILITY

This Rider is applicable to Customer-generators with a properly completed, signed and approved Company interconnection agreement and that are taking service under the Company's normal retail rate schedules. To determine maximum total allowed applicable DG capacity, see table below:

<u>Customer Type</u>	<u>Maximum Total Allowed DG Capacity (kW)*</u>	
	<u>Operational Prior to July 1, 2014</u>	<u>On or After July 1, 2014</u>
Residential	25	15
Non-Residential	200	100
Schools**	200	150

* The Net Metered DG Facility shall be appropriately sized for Customer's anticipated electric load. Company will work with the Customer to determine appropriately sized units, based on historical load profiles of Customer's operations at point of interconnection.

** Any post-secondary educational institution as defined in K.S.A. 74-3201b, and amendments thereto, or any public or private school which provides instruction for students in kindergarten through 12.

Customer-generators with a Net Metered DG Facility operational prior to July 1, 2014 may install additional DG resources after July 1, 2014, subject to a new interconnection agreement, and as long as the pre-July 1, 2014 maximum limits are not exceeded. Maximums listed for before and after July 1, 2014 are not additive.

Issued July 14 2020
Month Day Year

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NM Sheet 2

Which was filed November 21, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 6 Sheets

CHARACTER OF SERVICE

Alternating current, 60 cycles, at the voltage and phase of the Company's established secondary distribution system immediately adjacent to the service location.

BILLING AND PAYMENT

Unless indicated otherwise, the Company shall render a bill for net consumption at approximately 30-day intervals during the Company's normal billing process.

Net consumption is defined as the kWh supplied by the Company to the Customer-generator minus kWh supplied by the Customer-generator and returned to the Company's grid during the billing period. Any net consumption shall be valued as follows:

To the extent the net consumption is positive (i.e. Customer-generator took more kWh from the Company during the billing period than Customer-generator produced), the eligible Customer-generator will be billed in accordance with the Company's standard rate for Energy Charges (for the net consumption), and for any Customer Charges, Demand Charges, and/or any Minimum Charges that would otherwise be applicable to the Customer under the standard rate.

To the extent the net consumption is negative (i.e. Customer-generator produced more kWh during the billing period than the Company supplied), the Customer-generator will pay applicable Customer Charges, Demand Charges, or both, depending upon the Company's standard rate applicable to the Customer; and the excess electric energy shall be retained by the Company as a contribution to fixed costs associated with owning and maintaining the facilities required to provide electric service when the Customer-generator cannot meet its own supply needs.

To the extent the net consumption is zero (i.e. the Customer-generator produced the same kWh during the billing period as was supplied by the Company), the Customer generator will be billed in accordance with the Company's otherwise applicable standard rate for the eligible Customer-generator, including any applicable Customer Charges, Demand Charges and/or Minimum Charges.

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Month Day Year

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NM Sheet 3

SERVICE AREA

Which was filed November 21, 2013

(Territory to which schedule is applicable)

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

Sheet 3 of 6 Sheets

DEFINITIONS

Customer-generator:

The owner or operator of a qualified electric DG unit which:

- (a) Is powered by a Renewable Energy Resource as defined by Kansas state statutes (see definition below);
- (b) Has a maximum electrical generating capacity as defined in Applicability Section of Rider;
- (c) Is located on a premise owned, operated, leased, or otherwise controlled by the Customer-generator;
- (d) Is interconnected and operates in parallel phase and synchronization with the Company;
- (e) Is intended primarily to offset part or all of the Customer-generator's own electrical energy requirements;
- (f) Meets all applicable safety, performance, interconnection, and reliability standards established by the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers, Underwriters Laboratories, the Federal Energy Regulatory Commission, and any local governing authorities; and
- (g) Contains a mechanism that automatically disables the unit and interrupts the flow of electricity back onto the Company's electric lines in the event that service to the Customer-generator is interrupted.

Each meter connected under this Rider defines a Customer-generator. DG owned or operated by a Customer-generator cannot be connected in common with any other meter or be deemed to be for the purpose of serving the load connected to any other meter. To the extent that the Customer-generator controls the DG Resources and meets the requirements and accepts all of the obligations of this Rider, the Customer-generator is not required to own the DG facilities.

Renewable Energy Resources:

Electrical energy produced from an energy resource or technologies defined as renewable in K.S.A. 17-4652, and amendments thereto, and energy produced from municipal or other solid waste and animal waste.

Net metering:

A bi-directional metering process using equipment sufficient to measure the difference between the electrical energy supplied to a Customer-generator by Company and the electrical energy supplied by the Customer-generator to the Company over an applicable billing period.

Peak load:

The one-hour maximum annual demand imposed by the Company's retail load applicable to the territory to which this schedule is applicable.

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NM Sheet 4

Which was filed November 21, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 6 Sheets

TERMS AND CONDITIONS

1. The Company will supply, own and maintain at its expense all necessary meters and associated equipment utilized for billing. In addition, and for purposes of monitoring Customer generation and load, the Company may install load research metering at its expense. The Customer shall supply, at no expense to the Company, a suitable location for meters and associated equipment used for billing and for load research. Such equipment shall be accessible at all times to Company personnel.
2. The Company shall have the right to require the Customer, at certain times and as electric operating conditions warrant, to limit the production of electrical energy from the DG facility to an amount no greater than the load at the Customer's facility of which the DG facility is a part.
3. The Customer shall furnish, install, operate and maintain in good order and repair without cost to the Company such relays, locks and seals, breakers, automatic synchronizers, disconnecting devices, and other control and protective devices as shall be designated by the Company as being required as suitable for the operation of the DG in parallel with the Company's system.
4. The Customer shall install and maintain a visible, manual disconnect switch. This manual switch must have the capability to be locked out by Company personnel to isolate the Company's facilities in the event of an electrical outage on the Company's transmission and distribution facilities serving the Customer. This isolating device shall also serve as a means of isolation for the Customer's equipment during any Customer maintenance activities, routine outages or emergencies. The Company shall give notice to the Customer before a manual switch is locked or an isolating device used, if possible; and otherwise shall give notice as soon as practicable after locking or isolating the Customer's facilities.
5. The Customer shall reimburse the Company for any equipment, facilities, protective equipment or upgrades required solely as a result of the installation by the Customer of DG in parallel with the Company's system.
6. The Customer shall notify the Company prior to the initial energizing and start-up testing of the Customer-owned DG, and the Company shall have the right to have a representative present at said test.
7. If harmonics, voltage fluctuations, or other disruptive problems on the Company's system are directly attributable to the operation of the Customer's DG system, such problem(s) shall be corrected at the Customer's expense.

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SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NML Sheet 5

Which was filed November 21, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 5 of 6 Sheets

8. No Customer's DG system shall damage the Company's system or equipment or present an undue hazard to Company personnel. The Company shall not be liable directly or indirectly for permitting or continuing to allow an attachment of a net metered facility or for the acts or omissions of a Customer-generator that cause loss or injury, including death, to any third party. The Customer-generator agrees to hold the Company harmless from injury or property damage incurred by any person and arising out of the ownership, operation, maintenance, or use of the Customer's electrical DG facility and to indemnify the Company against all liability and expense related thereto.

9. Prior to installing and interconnecting a DG Resource, the Customer shall enter into a standard interconnection contract with the Company setting forth the conditions related to technical and safety aspects of parallel generation.

10. Service under this Rider is subject to the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations and subsequent modifications thereto.

11. The Customer-generator shall, at its own expense, maintain in force general liability insurance without any exclusion for liabilities related to the interconnection. The amount of such insurance shall be sufficient to insure against all reasonably foreseeable direct liabilities given the size and nature of the DG equipment being interconnected, the interconnection itself and the characteristics of the DG system to which the interconnection is made. For DG Resource systems having a maximum nameplate generating capability of 10 kW or less, a Customer-generator whose system meets the standards specified in Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations shall not be required to install additional controls, perform or pay for additional tests or distribution equipment or purchase additional liability insurance other than such general liability insurance. For DG Resource systems having a maximum nameplate generating capability of greater than 10 kW, the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations shall: (1) Set forth safety, performance and reliability standards and insurance requirements; and (2) establish the qualifications for exemption from a requirement to install additional controls, perform or pay for additional tests or distribution equipment or purchase additional liability insurance.

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SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

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Replacing Schedule 13-NM Sheet 6

Which was filed November 21, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 6 of 6 Sheets

12. Applications by a Customer-generator for interconnection of the qualified DG unit to the distribution system shall be accompanied by the plan for the Customer-generator's electrical generating system, including, but not limited to, a wiring diagram and specifications for the DG unit, and shall be reviewed and responded to by the Company within 30 days after receipt for systems of 10 kilowatts or less and within 90 days after receipt for all other systems. Prior to the interconnection of the qualified DG unit to the Company's system, the Customer-generator shall furnish the Company a certification from a qualified professional electrician or engineer that the DG installation meets the requirements of Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations. If the application for interconnection is approved by the Company and the Customer-generator does not complete the DG interconnection within one year after receipt of notice of the approval, the approval shall expire and the Customer-generator shall be responsible for filing a new application. Upon the change in ownership of a qualified DG Resource, the new Customer-generator shall be responsible for filing a new application under this section.

13. Ownership of all renewable energy credits, greenhouse gas emission credits and any other renewable energy attributes related to any electricity produced by the eligible DG resource shall be retained by the Customer-generator.

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SOUTHERN PIONEER ELECTRIC CO.

Schedule: 13-PGS-QF

(Name of Issuing Utility)

Replacing Schedule ORIGINAL Sheet 1

SERVICE AREA

Which was filed INITIAL

(Territory to which schedule is applicable)

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

Sheet 1 of 4 Sheets

PARALLEL GENERATION RIDER – QUALIFYING FACILITY

AVAILABILITY

Service is available under this rider at points on the Company's existing electric distribution system, located within its service area, for Customers operating Qualifying Facilities. Service under this rider is not applicable to standby or resale electric service.

APPLICABILITY

This rider is applicable to Customer-generators with a Company-approved interconnection agreement that is taking service under one the Company's normal rate schedules.

CHARACTER OF SERVICE

Alternating current, 60 cycles, at the voltage and phase of the Company's established secondary distribution system immediately adjacent to the service location.

BILLING AND PAYMENT

The Company shall render a bill for consumption at approximately 30-day intervals during the Company's normal billing process. Billing by the Company to the Customer shall be in accordance with the applicable rate schedule. For electrical energy delivered by the Customer to the Company from the Customer's Qualifying Facility, the Company shall pay one-hundred percent (100%) of the Company's actual cost of purchased energy and fossil fuel burned in generation as calculated in the Energy Cost Adjustment (ECA) filing for the period(s) in which energy was delivered to the Company. At Company's discretion, such amount shall be credited to Customer's account or paid at least annually.

DEFINITIONS

Customer-generator:

The owner or operator of a qualified electric energy generation unit which:

- (a) Is powered by a "Qualifying Facility" for co-generation or small power production as defined in Subpart B of the Public Utility Regulatory Policies Act of 1978 (PURPA), and 18 CFR Part 292;
- (b) Is located on a premises owned, operated, leased, or otherwise controlled by the Customer-generator;
- (c) Is interconnected and operates in parallel phase and synchronization with the Company;
- (d) Is appropriately sized for the Customer-generator's anticipated electric load;
- (e) Meets all applicable safety, performance, interconnection, and reliability standards established by the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers,

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Schedule: 13-PGS-QF

(Name of Issuing Utility)

Replacing Schedule ORIGINAL Sheet 2

SERVICE AREA

Which was filed INITIAL

(Territory to which schedule is applicable)

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

Sheet 2 of 4 Sheets

Underwriters Laboratories, the Federal Energy Regulatory Commission, and any local governing authorities; and (f) Contains a mechanism that automatically disables the unit and interrupts the flow of electricity back onto the Company's electric lines in the event that service to the Customer-generator is interrupted.

Each meter connected under this rider defines a Customer-generator. A generator owned or operated by a Customer-generator cannot be connected in common with any other meter or be deemed to be for the purpose of serving the load connected to any other meter. To the extent that the Customer-generator controls the Qualifying Facility and meets the requirements and accepts all of the obligations of this rider, the Customer-generator is not required to own the generating facilities.

TERMS AND CONDITIONS

1. The Company will supply, own and maintain at its expense all necessary meters and associated equipment utilized for billing. In addition, and for purposes of monitoring Customer generation and load, the Company may install load research metering at its expense. The Customer shall supply, at no expense to the Company, a suitable location for meters and associated equipment used for billing and for load research. Such equipment shall be accessible at all times to utility personnel.
2. The Company shall have the right to require the Customer, at certain times and as electric operating conditions warrant, to limit the production of electrical energy from the generating facility to an amount no greater than the load at the Customer's facility of which the generating facility is a part.
3. The Customer shall furnish, install, operate and maintain in good order and repair without cost to the Company such relays, locks and seals, breakers, automatic synchronizers, disconnecting devices, and other control and protective devices as shall be designated by the Company as being required as suitable for the operation of the generator in parallel with the Company's system.
4. The Customer shall install and maintain a visible, manual disconnect switch. This manual switch must have the capability to be locked out by Company personnel to isolate the Company's facilities in the event of an electrical outage on the Company's transmission and distribution facilities serving the Customer. This isolating device shall also serve as a means of isolation for the Customer's equipment during any Customer maintenance activities, routine outages or emergencies. The Company shall give notice to the Customer before a manual switch is locked or an isolating device used, if possible; and otherwise shall give notice as soon as practicable after locking or isolating the Customer's facilities.
5. The Customer shall reimburse the Company for any equipment, facilities, protective equipment or upgrades required solely as a result of the installation by the Customer of generation in parallel with the Company's system.

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Schedule: 13-PGS-QF

(Name of Issuing Utility)

Replacing Schedule ORIGINAL Sheet 3

SERVICE AREA

Which was filed INITIAL

(Territory to which schedule is applicable)

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

Sheet 3 of 4 Sheets

6. The Customer shall notify the Company prior to the initial energizing and start-up testing of the Customer-owned generator, and the Company shall have the right to have a representative present at said test.
7. If harmonics, voltage fluctuations, or other disruptive problems on the Company's system are directly attributable to the operation of the Customer's system, such problem(s) shall be corrected at the Customer's expense.
8. No Customer's generating system shall damage the Company's system or equipment or present an undue hazard to Company personnel. The Company shall not be liable directly or indirectly for permitting or continuing to allow an attachment of a Qualifying Facility or for the acts or omissions of a Customer-generator that cause loss or injury, including death, to any third party. The Customer-generator agrees to hold the Company harmless from injury or property damage incurred by any person and arising out of the ownership, operation, maintenance, or use of the parallel generation facility and to indemnify the Company against all liability and expense related thereto.
9. Prior to installing and interconnecting a Qualifying Facility the Customer shall enter into a standard interconnection contract with the Company setting forth the conditions related to technical and safety aspects of parallel generation.
10. Service under this rider is subject to the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations and subsequent modifications thereto.
11. The Customer-generator shall, at its own expense, maintain in force general liability insurance without any exclusion for liabilities related to the interconnection. The amount of such insurance shall be sufficient to insure against all reasonably foreseeable direct liabilities given the size and nature of the generating equipment being interconnected, the interconnection itself and the characteristics of the system to which the interconnection is made, and in no event may be less than specified in the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations.
12. Applications by a Customer-generator for interconnection of the qualified generation unit to the distribution system shall be accompanied by the plan for the Customer-generator's electrical generating system, including, but not limited to, a wiring diagram and specifications for the generating unit, and shall be reviewed and responded to by the Company within 30 days after receipt for systems of 10 kilowatts or less and within 90 days after receipt for all other systems. Prior to the interconnection of the qualified generation unit to the supplier's system, the Customer-generator shall furnish the Company a certification from a qualified professional electrician or engineer that the installation meets the requirements of Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations. If the application for interconnection is approved by the Company and the Customer-generator does not complete the interconnection within one year after receipt of notice of the approval, the approval shall

Issued November 21 2013
Month Day Year

Effective November 21 2013
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 13-PGS-QF

Replacing Schedule ORIGINAL Sheet 4
Which was filed INITIAL

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 4 of 4 Sheets

expire and the Customer-generator shall be responsible for filing a new application. Upon the change in ownership of a qualified Renewable Energy Resource, the new Customer-generator shall be responsible for filing a new application under this section.

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-PGS-R

Replacing Schedule ORIGINAL Sheet 1

Which was filed INITIAL

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 4 Sheets

PARALLEL GENERATION RIDER - RENEWABLE

AVAILABILITY

Service is available under this rider at points on the Company's existing electric distribution system, located within its service area, for Customers operating Renewable Energy Resources. The service is available to Customer-generators on a first-come, first-served basis until the total rated generating capability of all interconnections under this rider equals or exceeds four percent of the Company's peak load for the previous calendar year. Upon reaching this limit, no further service shall be available under this rider. This rider shall not be available for any electric service schedule allowing for resale. A qualifying Customer-generator shall have the alternative option of interconnecting renewable generation under the Company's Net Metering Rider. However, renewable Customer-generators may not change between the net metering and parallel generation riders without the prior approval of the Company, and such elections shall not be for periods less than one year.

APPLICABILITY

This rider is applicable to Customer-generators with a Company-approved interconnection agreement that are taking service under one of the Company's normal rate schedules. This rider is not applicable where the nameplate capability of the Customer's electrical generating system exceeds 25 kilowatts for residential customers, 200 kilowatts for commercial customers and 1,500 kilowatts for Dodge City Community College.

CHARACTER OF SERVICE

Alternating current, 60 cycles, at the voltage and phase of the Company's established secondary distribution system immediately adjacent to the service location.

BILLING AND PAYMENT

The Company shall render a bill for consumption at approximately 30-day intervals during the Company's normal billing process. Billing by the Company to the Customer shall be in accordance with the applicable rate schedule. For electrical energy delivered by the Customer to the Company from the Renewable Energy Resource, the Company shall pay 150% of the Company's actual cost of purchased energy and fuel burned in generation as calculated in the Energy Cost Adjustment (ECA) filing for the period(s) in which energy was delivered to the Company. At Company's discretion, such amount shall be credited to Customer's account or paid at least annually.

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Month Day Year

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-PGS-R

Replacing Schedule ORIGINAL Sheet 2

Which was filed INITIAL

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 4 Sheets

DEFINITIONS

Customer-generator:

The owner or operator of a qualified electric energy generation unit which:

- (a) Is powered by a Renewable Energy Resource as defined by Kansas state statutes (see definition below);
- (b) Has an electrical generating capacity of twenty-five kilowatts or less for residential customers or 200 kilowatts or less for commercial customers; and 1,500 kilowatts or less for Dodge City Community College.
- (c) Is located on a premises owned, operated, leased, or otherwise controlled by the Customer-generator;
- (d) Is interconnected and operates in parallel phase and synchronization with the Company;
- (e) Is appropriately sized for the Customer-generator's anticipated electric load;
- (f) Meets all applicable safety, performance, interconnection, and reliability standards established by the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers, Underwriters Laboratories, the Federal Energy Regulatory Commission, and any local governing authorities; and
- (g) Contains a mechanism that automatically disables the unit and interrupts the flow of electricity back onto the Company's electric lines in the event that service to the Customer-generator is interrupted.

Each meter connected under this rider defines a Customer-generator. A generator owned or operated by a Customer-generator cannot be connected in common with any other meter or be deemed to be for the purpose of serving the load connected to any other meter. To the extent that the Customer-generator controls the Renewable Energy Resources and meets the requirements and accepts all of the obligations of this rider, the Customer-generator is not required to own the generating facilities.

Renewable Energy Resources:

Electrical energy produced from an energy resource or technologies defined as renewable in K.S.A. 17-4652, and amendments thereto, and energy produced from municipal or other solid waste and animal waste.

Peak load:

The one-hour maximum annual demand imposed by the Company's retail load applicable to the territory to which this rider is applicable.

TERMS AND CONDITIONS

1. The Company will supply, own and maintain at its expense all necessary meters and associated equipment utilized for billing. In addition, and for purposes of monitoring Customer generation and load, the Company may install load research metering at its expense. The Customer shall supply, at no expense to the Company, a suitable location for meters and associated equipment used for billing and for load research. Such equipment shall be accessible at all times to Company personnel.

Issued November 21 2013
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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 13-PGS-R

(Name of Issuing Utility)

Replacing Schedule ORIGINAL Sheet 3

SERVICE AREA

Which was filed INITIAL

(Territory to which schedule is applicable)

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

Sheet 3 of 4 Sheets

2. The Company shall have the right to require the Customer, at certain times and as electric operating conditions warrant, to limit the production of electrical energy from the generating facility to an amount no greater than the load at the Customer's facility of which the generating facility is a part.
3. The Customer shall furnish, install, operate and maintain in good order and repair without cost to the Company such relays, locks and seals, breakers, automatic synchronizers, disconnecting devices, and other control and protective devices as shall be designated by the Company as being required as suitable for the operation of the generator in parallel with the Company's system.
4. The Customer shall install and maintain a visible, manual disconnect switch. This manual switch must have the capability to be locked out by Company personnel to isolate the Company's facilities in the event of an electrical outage on the Company's transmission and distribution facilities serving the Customer. This isolating device shall also serve as a means of isolation for the Customer's equipment during any Customer maintenance activities, routine outages or emergencies. The Company shall give notice to the Customer before a manual switch is locked or an isolating device used, if possible; and otherwise shall give notice as soon as practicable after locking or isolating the Customer's facilities.
5. The Customer shall reimburse the Company for any equipment, facilities, protective equipment or upgrades required solely as a result of the installation by the Customer of generation in parallel with the Company's system.
6. The Customer shall notify the Company prior to the initial energizing and start-up testing of the Customer-owned generator, and the Company shall have the right to have a representative present at said test.
7. If harmonics, voltage fluctuations, or other disruptive problems on the Company's system are directly attributable to the operation of the Customer's system, such problem(s) shall be corrected at the Customer's expense.
8. No Customer's generating system shall damage the Company's system or equipment or present an undue hazard to Company personnel. The Company shall not be liable directly or indirectly for permitting or continuing to allow an attachment of a Customer-generator facility or for the acts or omissions of a Customer-generator that cause loss or injury, including death, to any third party. The Customer-generator agrees to hold the Company harmless from injury or property damage incurred by any person and arising out of the ownership, operation, maintenance, or use of the parallel generation facility and to indemnify the Company against all liability and expense related thereto.
9. Prior to installing and interconnecting a Renewable Energy Resource the Customer shall enter into a standard interconnection contract with the Company setting forth the conditions related to technical and safety aspects of parallel generation.

Issued November 21 2013
Month Day Year

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Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 13-PGS-R

(Name of Issuing Utility)

Replacing Schedule ORIGINAL Sheet 4

SERVICE AREA

Which was filed INITIAL

(Territory to which schedule is applicable)

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

Sheet 4 of 4 Sheets

10. Service under this rider is subject to the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations and subsequent modifications thereto.

11. The Customer-generator shall, at its own expense, maintain in force general liability insurance without any exclusion for liabilities related to the interconnection. The amount of such insurance shall be sufficient to insure against all reasonably foreseeable direct liabilities given the size and nature of the generating equipment being interconnected, the interconnection itself and the characteristics of the system to which the interconnection is made. For Renewable Energy Resource systems having a maximum nameplate generating capability of 10 kW or less, a Customer-generator whose system meets the standards specified in Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations shall not be required to install additional controls, perform or pay for additional tests or distribution equipment or purchase additional liability insurance other than such general liability insurance. For Renewable Energy Resource systems having a maximum nameplate generating capability of greater than 10 kW, the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations shall: (1) Set forth safety, performance and reliability standards and insurance requirements; and (2) establish the qualifications for exemption from a requirement to install additional controls, perform or pay for additional tests or distribution equipment or purchase additional liability insurance.

12. Applications by a Customer-generator for interconnection of the qualified generation unit to the distribution system shall be accompanied by the plan for the Customer-generator's electrical generating system, including, but not limited to, a wiring diagram and specifications for the generating unit, and shall be reviewed and responded to by the Company within 30 days after receipt for systems of 10 kilowatts or less and within 90 days after receipt for all other systems. Prior to the interconnection of the qualified generation unit to the Company's system, the Customer-generator shall furnish the Company a certification from a qualified professional electrician or engineer that the installation meets the requirements of Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations. If the application for interconnection is approved by the Company and the Customer-generator does not complete the interconnection within one year after receipt of notice of the approval, the approval shall expire and the Customer-generator shall be responsible for filing a new application. Upon the change in ownership of a qualified Renewable Energy Resource, the new Customer-generator shall be responsible for filing a new application under this section.

Issued November 21 2013
Month Day Year

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Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.
 (Name of Issuing Utility)

Schedule: 23-LAC

Replacing Schedule 22-LAC Sheet 1
 Which was filed July 28, 2022

SERVICE AREA
 (Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

LOCAL ACCESS DELIVERY SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

For delivery to wholesale (sales for resale) customers over Southern Pioneer's 34.5 kV (or other available lower primary voltage) subtransmission/distribution system.

CHARACTER OF SERVICE

Alternating current, 60 cycle, three phase, 34.5 kV or other available lower primary voltage.

MONTHLY RATE

Demand Charge @ \$4.03 per

kW. MONTHLY BILLING DEMAND

When service is provided in association with network service, the Monthly Billing Demand shall be defined as the Customer's kilowatt contribution to the Local Access Delivery System maximum hourly demand coincident with Southern Pioneer's monthly Local Access Delivery System peak in the billing month measured at the low side of the delivery point (the "Actual CP Demand"). Generation that is located behind the meter of a designated network load shall be metered and the amount of generation serving the Customer's network load at the time of Southern Pioneer's monthly Local Access Delivery System peak shall be added to the Customer's Actual CP Demand to determine the Monthly Billing Demand. For other local access service (including, but not limited to, point-to-point transmission service requiring local access service and service reservations), Monthly Billing Demand shall be the greater of the Customer's service request or actual maximum monthly demand.

LOSSES

Real Power Losses are associated with all Local Access Delivery service. The Local Access Delivery customer is responsible for replacing losses associated with all transmission service as calculated by Mid-Kansas Electric Company, LLC ("Mid-Kansas") or paying Mid-Kansas for the Real Power Losses at Mid-Kansas' wholesale rate. The applicable Real Power Loss factor for the entire service area is as follows:

Issued _____
 Month Day Year

Effective _____
 Month Day Year

By _____
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 23-LAC

Replacing Schedule 22-LAC Sheet 2
Which was filed July 28, 2022

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

LOSS FACTOR

2.29 percent of energy as measured at delivery point.

DELAYED PAYMENT

As per schedule DPC.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations and the Mid-Kansas Open Access Transmission Tariff (for service over Southern Pioneer's 34.5 kV sub-transmission system) as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC COMPANY
(Name of Issuing Utility)

Schedule: 2023 – PTR

ENTIRE SOUTHERN PIONEER TERRITORY
(Territory to which schedule is applicable)

Replacing Schedule 2022 - PTR
Which was filed January 27, 2022

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

Sheet 1 of 1 Sheets

PROPERTY TAX SURCHARGE

APPLICABILITY

This rider is applicable to all power and energy sold to Southern Pioneer customers located in the Southern Pioneer territory.

RATE

The rate for the property tax surcharge hereunder shall be \$0.000198 per kWh charged to retail customers, \$0.000278 per kwh charged to STR customers and \$0.92480 Per kW charged to local access customers.

EFFECTIVE DATE

This rate schedule shall become effective with all billing statements issued, beginning the first month following Commission approval.

Issued January 24 2023
Month Day Year

Effective January 24 2023
Month Day Year

By Chantry C. Scott Executive VP/CFO

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 1

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: General Rate Index

Replacing Schedule General Rate Index Sheet 1
Which was filed July/January 28/27, 2022

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

GENERAL RATE INDEX

<u>DESCRIPTION</u>	<u>SCHEDULE</u>	<u>INDEX NO.</u>
General Rate Index	General Rate Index	1
Residential	<u>232</u> -RS	2
Held For Future Use	N/A	3
General Service-Small	<u>232</u> -GSS	4
General Service-Large	<u>232</u> -GSL	5
General Service-Space Heating	<u>232</u> -Rider No. 1	6
Industrial Service	<u>232</u> -IS	7
Industrial Service, Interruptible	<u>232</u> -INT	8
Economic Development Rider (FROZEN)	13-EDR	9
Real-Time Price Program	13-RTP	10
Held For Future Use	N/A	11
Private Area/Street Lighting (FROZEN)	<u>232</u> -PAL-SL-I	12
Decorative Security Lighting (FROZEN)	<u>232</u> -DOL-I	13
Private Area Lighting (FROZEN)	<u>232</u> -PAL-I	14
Street Lighting (FROZEN)	<u>232</u> -SL-I	15
Street Lighting, Ornamental Vapor (FROZEN)	<u>232</u> -OSL-V-I	16
LED Lighting	<u>232</u> -LED	17
Sub-Transmission and Transmission Service	<u>232</u> -STR	18
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Water Pumping, Municipal	<u>232</u> -WP	20
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Energy Cost Adjustment	13-ECA	23
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Parallel Generation Rider – Qualifying Facility	13-PGS-QF	24
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Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-RS

Replacing Schedule 224-RS Sheet 1

Which was filed July 28, 2024

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

RESIDENTIAL SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

To all electric service supplied through one (1) meter for residential purposes.

Where a business, professional or other gainful enterprise is conducted in or on a residential premise, this schedule shall be applicable only to the separately metered service for residential purpose.

CHARACTER OF SERVICE

Alternating current, 60 cycle, single phase, 115 or 115/230 volts.

NET MONTHLY BILL

	<u>RESIDENTIAL GENERAL USE</u>	<u>RESIDENTIAL SPACE HEATING</u>
<u>Customer Charge</u>	\$14.67 per meter per month.	\$14.67 per meter per month.
<u>Delivery Charge</u>		
<u>Summer</u>		
All kWh	\$0.138 9572 per kWh.	\$0.138 9572 per kWh.
<u>Winter</u>		
0 – 800 kWh	\$0.127 9572 per kWh.	\$0.127 9572 per kWh.
801 – 5800 kWh	\$0.127 9572 per kWh.	\$0.109 4417 per kWh.
5801 kWh and above	\$0.127 9572 per kWh.	\$0.127 9572 per kWh.

Minimum

The minimum bill shall be the customer charge.

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-RS

Replacing Schedule 224-RS Sheet 2

Which was filed July 28th, 2022

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

DEFINITION OF SUMMER AND WINTER BILLING PERIODS

The summer billing period includes all bills dated July 1 to October 31, inclusive. The winter billing period includes all bills dated November 1 to June 30, inclusive.

SPACE HEATING

If the customer permanently installs and uses in his residence equipment for electric space heating of not less than three (3) kilowatt capacity, and has so informed the Company in writing, all kWh used on winter bills shall be at the rates shown in the Net Monthly Bill section, above.

DELAYED PAYMENT

As per schedule DPC.

RECONNECTION CHARGE

In the event a customer orders a disconnection and reconnection of service at the same premises within a period of twelve (12) months, The Company may collect as a reconnection charge the sum of such minimum bills as would have accrued during the period of disconnection.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-GSS

Replacing Schedule 224-GSS Sheet 1

Which was filed July 298, 20224

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

GENERAL SERVICE SMALL

AVAILABLE

Entire Service Area.

APPLICABLE

To all electric service of a single character supplied at one (1) point of delivery and used for general business or commercial purposes, institutions, public or private, and purpose for which no specific rate schedule is provided. This rate is applicable to service of less than ten (10) kW of Demand. If a demand of ten (10) kW or over is reached during a twelve (12) month period, service will be changed to the GSL Rate. This schedule is not applicable to temporary, breakdown, standby, supplementary, resale or shared service.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles; single phase, 115 or 115/230 volt; three phase, 3 wire, 230 volt; three phase, 4 wire, 115/230 volt.

NET MONTHLY BILL

Customer Charge

\$22.74 per meter per month.

Delivery Charge

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

All kWh per month

\$0.10214486 per kWh

\$0.11314286 per kWh

Minimum

The minimum bill shall be the customer charge.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 232-GSS

Replacing Schedules 224-GSS Sheet 2
Which was filed July 28⁹, 2022⁴

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

DEMAND

Customer's average kilowatt load during the fifteen (15) minute period of maximum use during the month.

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

Not less than one (1) year for single phase service in excess of ten (10) kW demand and for all three phase service, in accordance with Agreement for Electric Service by the Company.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-GSL

Replacing Schedule 224-GSL Sheet 1

Which was filed July 28~~9~~, 2022~~4~~

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

GENERAL SERVICE LARGE

AVAILABLE

Entire Service Area.

APPLICABLE

To all electric service of a single character supplied at one (1) point of delivery and used for general business or commercial purposes, institutions, public or private, and purpose for which no specific rate schedule is provided. This schedule is not applicable to temporary, breakdown, standby, supplementary, resale or shared service. This rate is applicable to service of ten (10) kW of Demand and over.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles; single phase, 115 or 115/230 volt; three phase, 3 wire, 230 volt; three phase, 4 wire, 115/230 volt.

NET MONTHLY BILL

Customer Charge

\$41.46 per meter per month.

Demand Charge

Per kW over 9

Winter
Bills November 1
to June 30 inclusive

\$10.69 per month

Summer
Bills July 1 to
October 31 inclusive

\$12.69 per month

Delivery Charge

All kWh per month

\$0.085~~5738~~ per kWh

\$0.085~~5738~~ per kWh

Minimum

The minimum bill shall be the customer charge plus \$11.81 for each kW over nine (9) kW of the highest demand during the twelve (12) months ending currently.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-GSL

Replacing Schedule 224-GSL Sheet 2

Which was filed July 28~~9~~, 202~~2~~4

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

DEMAND

Customer's average kilowatt load during the fifteen (15) minute period of maximum use during the month.

POWER FACTOR

If the average power factor for the month (determined at the option of the Company by permanent measurement or by test under normal operating conditions) is less than eighty-five percent (85%), the demand will be adjusted by multiplying by eighty-five percent (85%) and dividing by the average power factor expressed in percent.

PRIMARY SERVICE DISCOUNT

The rate provision of the net monthly bill excluding the Energy Cost Adjustment Clause will be discounted two percent (2%) if all service is delivered and metered at a primary distribution voltage of 4160 volts or higher and customer owns and maintains all necessary transformation equipment and substation.

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

Not less than one (1) year for single phase service in excess of nine (9) kW demand and for all three phase service, in accordance with Agreement for Electric Service by the Company.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-Rider No. 1

Replacing Schedule 224-Rider No. 1 Sheet 1

Which was filed July 28~~9~~, 202~~2~~4

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

RIDER NO. 1 - SPACE HEATING SERVICE

APPLICABILITY

Applicable to Schedules GSS and GSL, for customers who use electric space heating equipment as the sole source of comfort heating for the space heated and when such equipment is of size and design approved by the Company.

Space heating equipment shall be permanently installed of not less than three (3) kilowatts total input rating, operating at 220 volts or higher.

All provisions of the applicable schedule remain effective subject only to the modifications and additional provisions prescribed by this rider.

RATE

The customer, at his option, can be billed under either of the following:

- a) During the eight (8) consecutive billing months of November 1 through June 30 where customer arranges the wiring so the electric energy used for space heating can be metered separately, all kWh at \$0.080~~2643~~ plus energy cost adjustment. For electricity used during other periods, the demand and kWh on the separate circuit shall be arithmetically combined for billing purposes with other electric service supplied and billed at the applicable rate.
- b) Where customer has installed and in regular use electric space heating that is not less than thirty percent (30%) of the total connected load, the demand used for billing purposes in the billing months of November 1 through June 30 shall not exceed the highest similarly established in the next preceding billing months of July, August, September, or October.

Issued _____
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Effective _____
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By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-Rider No. 1

Replacing Schedule 224-Rider No. 1 Sheet 2

Which was filed July 28⁹, 2022⁴

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

- c) Use during months not included in the Heating Season: Demand established and kWh used by equipment connected to space heating circuits will be added to demands and kWh measured for billing the service supplied under the schedule with which this rider is applied and the total service will be billed under such schedule.

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

HEATING SEASON

Eight (8) consecutive months, November 1 to June 30, inclusive.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 232-IS

(Name of Issuing Utility)

Replacing Schedule 224-IS Sheet 1

SERVICE AREA

Which was filed July 28, 2024

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

INDUSTRIAL SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

To all electric service of a single character supplied at one (1) point of delivery and used for industrial or manufacturing purposes in which a product is produced or processed and from which point the end product does not normally reach the ultimate consumer. This schedule is not applicable to temporary, breakdown, standby, supplementary, resale or shared service.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles; at any one standard voltage required by customer as described in Company's Standards for Electric Service.

NET MONTHLY BILL

Customer charge

\$102.15 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Demand Charge

Per kW over 10

\$11.18 per month

\$14.18 per month

Delivery Charge

All kWh per month

\$0.078~~7557~~ per kWh

\$0.078~~7557~~ per kWh

Minimum

1. The Demand Charge
2. Where it is necessary to make unusual extension or to reinforce distribution lines to provide service such that in the judgment of the Company, revenue to be derived from or the duration of the prospective business is not sufficient under the above stated minimum to warrant the investment, The Company may require an adequate minimum bill calculated upon reasonable considerations before undertaking to supply the service.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 232-IS

(Name of Issuing Utility)

Replacing Schedule 224-IS Sheet 2

SERVICE AREA

Which was filed July 28~~9~~, 2022~~4~~

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

The Kansas Corporation Commission must approve minimum bills thus determined. In such cases, the consumer shall enter into a written contract with the Company as to the character, amount and duration of the business offered.

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

DEMAND

Customer's average kilowatt load during the fifteen (15) minute period of maximum use during the month, but not less than seventy-five percent (75%) of highest demand in previous eleven (11) months nor less than fifty (50) kilowatts.

POWER FACTOR

If the average power factor for the month (determined at the option of the Company by permanent measurement or by test under normal operating conditions) is less than eighty-five percent (85%), the demand will be adjusted by multiplying by eighty-five percent (85%) and dividing by the average power factor expressed in percent.

PRIMARY SERVICE DISCOUNT

The rate provision of the net monthly bill excluding the energy cost adjustment clause will be discounted two percent (2%) if all service is delivered and metered at a primary distribution voltage of 4160 volts or higher and customer owns and maintains all necessary transformation equipment and substation.

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

Not less than one (1) year, or such term as may be specified for a line extension, in accordance with the Agreement for Electric Service.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
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Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-INT

Replacing Schedule 224-INT Sheet 1

Which was filed July 28, 20224

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 4 Sheets

INTERRUPTIBLE INDUSTRIAL SERVICE

AVAILABLE

In all rate areas, with the Company reserving the right to remove this rate schedule or modify it in any manner, subject to Kansas Corporation Commission approval. The Company reserves the right to limit the number and amount of the contracts of kW demand to a total load for interruption of five thousand (5,000) kW demand under this rate.

APPLICABLE

The customer must be presently eligible for the IS rate and complete a written application to the Company. Customer must dedicate by contract agreement at least two hundred (200) kW to interruption at any time and designate when applicable a desired kW portion to be billed on the non-interruptible basis. Customer must furnish the Company with the names of a primary and secondary designated representative, one of which can be contacted twenty-four (24) hours a day.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles; at any one standard voltage required by customer as described in Company's Standards for Electric Service.

NET MONTHLY BILL

Customer Charge

\$100.62 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Demand Charge

Non-Interruptible

All kW of billing demand	\$11.18 per month	\$14.18 per month
--------------------------	-------------------	-------------------

Interruptible

All kW of billing demand	\$7.00 per month	\$7.00 per month
--------------------------	------------------	------------------

Penalty

All kW of billing demand	\$31.24 per month	\$31.24 per month
--------------------------	-------------------	-------------------

Delivery Charge

All kWh per month	\$0.078 7557 per kWh	\$0.078 7557 per kWh
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Issued _____
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Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-INT

Replacing Schedule 224-INT Sheet 2

Which was filed July 28, 2024

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 4 Sheets

Minimum

1. The Demand Charge
2. Where it is necessary to make an unusual extension or to reinforce distribution lines to provide service such that in the judgment of the Company the revenue to be derived from or the duration of the prospective business is not sufficient under the above stated minimum to warrant the investment, the Company may require an adequate minimum bill calculated upon reasonable considerations before undertaking to supply the service. The Kansas Corporation Commission must approve minimum bills thus determined. In such cases, the consumer shall enter into a written contract with the Company as to the character, amount and duration of the business offered.

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

DEMAND

- A. Non-Interruptible: The amount of kW required and designated by contractual agreement not to be interrupted.
- B. Penalty: The customer's average kilowatt load during the fifteen (15) minute period of maximum use during any interruptible period during the month less the kW billed under Part A of this section.
- C. Interruptible: The customer's average kilowatt load during the fifteen (15) minute period of maximum use during any non-interruptible period during the month less the kW billed under Parts A & B of this section; but not less than seventy-five percent (75%) of the highest demand (add Parts A, B. & C) in the previous eleven (11) months nor less than two hundred (200) kilowatts (add parts B & C).

POWER FACTOR

If the average power factor for the month (determined at the option of the Company by permanent measurement or by test under normal operating conditions) is less than eighty-five percent (85%), the demand will be adjusted by multiplying by eighty-five percent (85%) and dividing by the average power factor expressed in percent.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-INT

Replacing Schedule 224-INT Sheet 3

Which was filed July 28, 2024

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 4 Sheets

PRIMARY SERVICE DISCOUNT

The rate provision of the net monthly bill excluding the energy cost adjustment clause will be discounted two percent (2%) if all service is delivered and metered at a primary distribution voltage of 4160 volts or higher and customer owns and maintains all necessary transformation equipment and substation.

CONTRACT PERIOD

Not less than one (1) year, or such term as may be specified for a line extension, in accordance with the Agreement for Electric Service. Six (6) months written notice, except upon the following occurrence, must be given by customer to the Company before customer may change from this rate schedule to another applicable rate schedule. The customer will automatically default by placing twenty-five percent (25%) or more of its contracted interruptible demand on Company system during a declared interruptible period in each of any two (2) calendar months out of a rolling twelve (12) calendar month period. The customer shall pay all applicable charges under this tariff and then transfer to another rate schedules for the following billing month. Customer may reapply for interruptible service on June 1st of the calendar year following the occurrence of default.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

1. Application/Placement on Rate: Rate applicant will be placed on a list in the order in which they make requests. Applicants will be placed on the rate as soon as the necessary facilities are in place and approved by the Company.

Note: For the purpose of this rate, the loads used in the cumulative total will be determined by Company on an expected value basis using actual meter data indicative of loads which can be interrupted during the hours of 11 a.m. and 11 p.m., from June 15th to September 15th.

2. Interruptions: Notice: The Company may interrupt the interruptible portion of service under this schedule at any time with at least two (2) hours advance notice. While additional advance notice is not required, the Company will endeavor to give customer twenty-four (24) hours prior notice when possible.

Issued _____
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By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-INT

Replacing Schedule 224-INT Sheet 4

Which was filed July 28~~9~~, 202~~4~~

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 4 Sheets

Period of Interruption: A period of interruption is a time interval, of either a four (4) or eight (8) hour increment, as communicated to the customer's designated representative by Company designated representative. Time intervals may extend over consecutive periods with each having a two (2) hours minimum notice.

Duration of Interruption: It is further understood and agreed that service to the customer shall be interrupted when, in the opinion of Company System Operator, continued service would contribute to the establishment of a predetermined Company system peak load and during any system emergency such as a sudden loss of generation or transmission or other situations when reduction in load on Company system is required. The interruption of service shall continue until conditions causing interruptions have been cleared.

3. Responsibility: The customer will be responsible for monitoring his load in order to comply with the terms of the contract and provisions of this service schedule.

The Company shall purchase and install an electronic meter relay which shall provide the customer with an instantaneous, visual monitor of its demand.

4. Liability: The Company shall have no liability to the customer or any other person, firm, or corporation for any loss, damage, or injury by reason of any interruption or curtailment as provided herein.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-EDR

Replacing Schedule ORIGINAL Sheet 1

Which was filed INITIAL

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

ECONOMIC DEVELOPMENT RIDER
(FROZEN)

PURPOSE

The purpose of this Rider is to stimulate economic development in the Cooperative's service area which will be characterized by customer's capital investment and expansion and new employment.

AVAILABILITY

Available in all territory served by the Cooperative, to qualifying customers who contract for service under schedules GSL or IS. This Rider is available for four (4) years from the date of initial service under this Rider.

Electric service under this Rider is not available in conjunction with service provided pursuant to any other special contract agreements.

APPLICABILITY

Upon the request of the customer and acceptance by the Cooperative, the provisions of this rider will be applicable to:

1. New industrial and commercial customers who create employment and contract for more than fifty (50) kW of billing demand, or
2. Existing customers and new owners of existing facilities who invest in new facilities which increase employment and result in an increase in billing demand of fifty (50) kW, or
3. Current or new owners who reopen a facility that has been closed for twelve (12) or more months which results in increased employment and who contracts for at least fifty (50) kW of billing demand.
4. The Economic Development Rider is not applicable to any customer who is directly engaged in the retail trade of rendering goods and services to the general public.
5. The Economic Development Rider is not applicable for new or expanded facilities under construction or otherwise committed to operation prior to the first effective date of this rider.

RATE DISCOUNT

Prior to adjustments for energy costs (ECA) and taxes, the customer's net monthly bills less the applicable customer charge calculated in accordance with rate schedule Commercial General Service-Large (GSL), and Industrial Service (IS) will be discounted by:

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-EDR

Replacing Schedule ORIGINAL Sheet 2

Which was filed INITIAL

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

- 40% during the first contract year
- 30% during the second contract year
- 20% during the third contract year
- 10% during the fourth contract year

After the fourth (4th) contract year, the rate discount shall cease.

CONDITIONS:

1. For purposes of this Rider, the reductions indicated above in RATE DISCOUNT shall apply as follows:
 - a) For new commercial and industrial customers: the total demand and delivery for service.
 - b) For existing customers: each month determine the demand in excess of the highest actual peak demand established during the twelve (12) billing months previous to the implementation of the Rider. The ratio of the newly established excess demand to the current month total demand applied against the customer's current demand and delivery charges will be the portion of the bill subject to the discount.
2. All provisions set forth in the customer's rate schedule are applicable to the extent they are not superseded by provisions contained in this Rider.
3. It is solely within the discretion of the Cooperative to determine if a customer meets the criteria for receiving service under this Rider. The Cooperative may withdraw this Rider only if the Cooperative determines the requirements of the Rider are not being met.
4. The Cooperative will not require a contribution in aid of construction for standard facilities installed to serve the customer if the Cooperative analysis of expected revenues from the new load on an ongoing basis is determined to be sufficient to justify the required investment in the facilities. Bills for separately metered service to existing customers pursuant to the provisions of this Rider, will be calculated independently of any other service rendered the customer at the same or other locations.
5. Any customer taking service under this Rider which initiates a subsequent qualified expansion may,
 - a) include the load resulting from the subsequent expansion with the amount currently covered by this Rider and discount the resultant total for the remaining life of the existing contract, or
 - b) terminate the existing agreement for the currently qualified load and initiate a new service rider for the subsequent qualified expansion of an existing location.

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-RTP

Replacing Schedule ORIGINAL Sheet 1

Which was filed INITIAL

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 5 Sheets

REAL-TIME PRICE (RTP) PROGRAM

PURPOSE

Real-time pricing (RTP) offers customers electricity at marginal-cost based prices. This offers customers the ability to more accurately respond to the true costs of providing power. Customers benefit from the opportunity to consume more power during relatively frequent low-cost hours, while reducing usage during the relatively few high-cost hours.

Hourly prices under the RTP program will be provided on a day-ahead basis to customers. Prices for weekends and holidays will be provided on the preceding business day. Prices become binding at 4:00 p.m. of the preceding day. Power under the RTP program is firm.

AVAILABILITY

This service is available to all customers who agree to abide by the terms and conditions of the service agreement.

This program is not available for resale, standby, back-up, or supplemental service.

CHARACTER OF SERVICE

Single-phase, 60 Hertz, nominally 120/240 volts firm electric service, provided from the Cooperative's secondary distribution system. Three-phase secondary service shall be available where three-phase facilities are available without additional construction or may be made available at additional charge at voltages not exceeding 480 volts. Three-phase primary distribution service shall be available where primary distribution facilities are available without additional construction.

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Schedule: 13-RTP

(Name of Issuing Utility)

Replacing Schedule ORIGINAL Sheet 2

SERVICE AREA

Which was filed INITIAL

(Territory to which schedule is applicable)

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

Sheet 2 of 5 Sheets

MONTHLY RATE

RTP Bill = Base Bill + Incremental Delivery Charge + RTP Service Charge + Reactive Demand Adjustment.

The components of the RTP Bill are defined below.

Base Bill = Standard Tariff Bill + β * (Standard Tariff Bill - $\sum_h (P_h^{RTP} * CBL_h)$)

Standard Tariff Bill is the customer baseline load (CBL, defined below) for the billing month, billed under the current prices of the customer's standard tariff, (the tariff under which the customer was billed prior to joining the RTP program). The Standard Tariff Bill excludes the Reactive Demand Adjustment.

β is an adjustment to the Standard Tariff Bill. The Cooperative will offer Basic RTP Service with β equal to zero and may offer Premium RTP Service with β equal to 0.05

Incremental Energy Charge = $\sum_h P_h^{RTP} * (Actual Load_h - CBL_h)$

\sum_h indicates a summation across all hours in the billing month.

Actual Load_h is the customer's actual energy use in the hour (kWh).

CBL_h is the baseline hourly energy use. (See below.)

P_h^{RTP} , the real-time price, is calculated as:

$$P_h^{RTP} = \alpha * MC_h + (1 - \alpha) * P_h^{STD}$$

MC_h is the day-ahead forecast of hourly short-run marginal cost of providing energy to Kansas retail customers, including provisions for line losses. Marginal costs include the marginal cost of real power and operating reserves and a proxy for the marginal cost of transmission. (See below for a description of this proxy.)

P_h^{STD} is the hourly effective delivery charge of the customer's Standard Tariff Bill, calculated from the applicable standard (non-RTP) price schedule. It is the change in the Standard Tariff Bill due to a change in usage and includes both delivery and demand charges.

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Schedule: 13-RTP

(Name of Issuing Utility)

Replacing Schedule ORIGINAL Sheet 3

SERVICE AREA

Which was filed INITIAL

(Territory to which schedule is applicable)

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

Sheet 3 of 5 Sheets

MONTHLY RATE (continued)

α is the weight of marginal cost in defining retail price, with value of 0.8 for regular RTP service and 0.95 for RTP Premium service.

RTP Service Charge = \$223.60 per month for customers whose customer baseline load (CBL) peak demand exceeds five hundred (500) kW for three (3) consecutive months.
\$251.55 per month for all other customers.

Reactive Demand Adjustment is the adjustment found in the tariff that served the RTP customer prior to joining RTP. The price of the reactive demand is the current price under that tariff.

CUSTOMER BASELINE LOAD

The customer baseline load (CBL) represents the electricity consumption pattern typical of the RTP customer's operations were they to remain on the standard tariff. The CBL is specific to each individual customer and includes hourly load plus billing aggregates such as peak demand necessary to calculate the base bill under the customer's standard tariff. The CBL is determined in advance of the customer's taking RTP service and is part of the customer's service agreement.

The CBL will be based, whenever possible, on existing load information. The Cooperative reserves the right to adjust the CBL to allow for special circumstances. The CBL is used to ensure revenue neutrality on a customer-specific basis, and must be mutually agreed upon by both the customer and the Cooperative before service commences. The CBL will be in force for the duration of the customer's RTP service agreement.

TRANSMISSION AND DISTRIBUTION

Transmission and distribution charges are currently bundled into Standard Tariff Bill charges.

If the Cooperative is required to either increase the capacity or accelerate its plans for increasing capacity of the transmission or distribution facilities or other equipment necessary to accommodate a customer's increased load, then an additional facilities charge will be assessed.

POWER FACTOR ADJUSTMENT

The Power Factor Adjustment will be billed, where applicable, in accordance with the customer's otherwise applicable, non-RTP, standard tariff. The customer's Standard Tariff Bill does not include any reactive demand charges.

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(Name of Issuing Utility)

Schedule: 13-RTP

Replacing Schedule ORIGINAL Sheet 4

Which was filed INITIAL

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 5 Sheets

PRICE DISPATCH AND CONFIRMATION

The Cooperative will transmit prices for each day by 4:00 p.m. of the preceding business day. The Cooperative not responsible for failure of customer to receive and act upon the Price Quote. It is customer's responsibility to inform the Cooperative by 5:00 p.m. of failure to receive the Price Quote. The actions taken by customer based on the Price Quote are customer's responsibility.

INTERRUPTIBLE CUSTOMERS

Interruptible customers can participate in RTP service using one (1) of three (3) options:

Option 1: Conversion to Firm Power Status: The customer can terminate their interruptible contract, revert to the applicable standard tariff and join RTP.

Option 2: Retain Interruptible Contract but Add a Buy-through Option: The customer retains their interruptible contract and obtains the privilege of "buying through" their non-interruptible power level at times of interruption at the posted real-time price. The value of the interruptible discount will be reduced by fifty percent (50%). At times of interruptions, the CBL of such a customer will be set to the lesser of the existing CBL value and the customer's non-interruptible power level. The customer will be able to exceed their non-interruptible power level during interruption periods without penalty by purchasing incremental load at the real-time price and will be reimbursed at the same real-time price for reductions below the CBL.

Option 3: Retain Interruptible Contract: The Interruption provisions of the rider will continue to apply as stated in the rider. The marginal cost of real power and operating reserves will not be applied to the interruptible portion of the customer's Baseline Load. At times of interruptions, the CBL of such a customer will be set to the lesser of the existing CBL value and the customer's non-interruptible power level.

PRICE QUOTES FOR FIXED QUANTITIES

To further manage risks, customers will have the option to contract with the Cooperative for short-term power transactions at a price for pre-specified departures from the customer's previously established CBL. The duration of such contracts is not to exceed six (6) months or be shorter than one (1) week. The Cooperative and customer will mutually agree on the pricing structure and quantities to be used for the Price Quote, including but not limited to, hourly prices, prices by time period or seasons, price caps and floors, collars, etc.

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 13-RTP

(Name of Issuing Utility)

Replacing Schedule ORIGINAL Sheet 5

SERVICE AREA

Which was filed INITIAL

(Territory to which schedule is applicable)

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

Sheet 5 of 5 Sheets

PRICE QUOTES FOR FIXED QUANTITIES (continued)

Customer may contract through the Cooperative representative for quotes for fixed power levels at pre-specified fixed quantities. The Cooperative will solicit bids for power from neighboring suppliers that meet customer's schedule, quantities, and pricing structure. Upon agreement by customer a transaction fee of \$150 per contract will be applied to recover costs to initiate, administer, and bill for hedging services.

All power is delivered and titled to the Cooperative and may be directed to meet system emergencies should such a need arise. Reasonable advance notice will be made to Customer and a corresponding credit will be applied to Customer's bill in the event of such occurrences.

BILL AGGREGATION SERVICE

Customers will have the choice to aggregate the bills of multiple accounts under the RTP Program for the purposes of the application of the Incremental Energy Charge. Eligible customers will be limited to customers who become active participants in the RTP program who are legally or financially related to one another. The calculation of the aggregated Base Bill will be based on the application of the CBL on a non-aggregated basis for each individual account.

DURATION OF SERVICE AGREEMENT

Each service agreement will be served under RTP for a minimum of one (1) year.

SERVICE AGREEMENT TERMINATION

Written notice of sixty (60) days in advance must be provided by the customer for termination of the service agreement. Once terminated, readmission will not be allowed for a period of one (1) year. The CBL may be reassessed prior to readmission.

RULES AND REGULATIONS

Service will be rendered under Cooperative's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued November 21 2013
Month Day Year

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Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.
 (Name of Issuing Utility)

Schedule: 232-PAL-SL-I

Replacing Schedule 224-PAL-SL-I Sheet 1
 Which was filed July 28⁹, 202²⁴

SERVICE AREA
 (Territory to which schedule is applicable)

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

Sheet 1 of 5 Sheets

PRIVATE AREA/STREET LIGHTING
(FROZEN)

AVAILABILITY

To any customer with existing or new pole(s) for lighting of outdoor areas on a dusk to dawn, photo-controlled, unmetered basis from the Company existing distribution system.

No additional lamps will be installed or replaced under this schedule after the effective date of July 14, 2020.

NET MONTHLY RATE

For supply of controlled electricity, installation and maintenance of a light fixture(s), pole and lamp renewal as required.

See Unmetered Facilities Table.

Plus

(1) Customer will be responsible for any underground circuits or special wiring not included in the Unmetered Facilities Table.

ENERGY COST ADJUSTMENT

The energy used (kWh used by each fixture) is subject to the Energy Cost Adjustment Clause.

SPECIAL TERMS AND CONDITIONS

A. The following terms and conditions are intended to apply generally and in the absence of any Kansas Corporation Commission approved contractual agreement between the customer and the Company.

1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital costs, maintenance costs, availability, customer acceptance and other factors. Fixtures furnished in providing this service will be assigned by reference to manufacturer's symbols in the customer's contract for leased lighting.

2. Lamps shall be controlled by a photoelectric controller providing dusk to dawn service.

Issued _____
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Effective _____
 Month Day Year

By _____
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-PAL-SL-I

Replacing Schedule 224-PAL-SL-I Sheet 2

Which was filed July 28⁹, 2022⁴

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 5 Sheets

3. Maintenance of the Company-owned lamp equipment and lamp renewals are performed during normal working hours within a reasonable period following notification by the customer of the need for such service. Glassware is cleaned only at the time of such maintenance. Permission is given Company to enter the customer's premises at all reasonable times for the purpose of inspecting and maintaining its equipment.

4. The customer is responsible for all damages to, or loss of, the Company's property located on his property unless occasioned by Company negligence or by any cause beyond control of the customer.

5. It shall be the customer's responsibility to notify the Company when the lighting system is not working on the customer's premises.

6. The customer will be assessed a special fee if he/she should request an existing fixture be replaced with a high-pressure sodium fixture of equivalent lumen output. This fee is to cover the unamortized cost of the existing fixture, and will be determined at the time of request.

7. The customer will provide the Company, free of charge, the necessary permits, rights of way and excavations or paving cuts necessary for installation and operation of area lighting units.

8. The Company will own, maintain and operate all controlled area lighting equipment and service facilities. Line extensions to serve the area light(s) must be made in accordance with the Company's line extension policy currently on file with the Kansas Corporation Commission.

9. The Company will attempt, circumstances permitting, to service and maintain the equipment within a reasonable length of time from the time the Company is notified of a maintenance requirement. The Company assumes no responsibility for patrolling such equipment to determine when maintenance is needed. However, it is the customer's responsibility to detect and report failures and malfunctions to the Company and, when such failures are due to vandalism, mischief or a violation of traffic laws or other ordinances, to assist the Company in identifying the responsible party.

10. The standard material calculated in the rate for steel street lighting is a thirty (30) foot direct buried pole. The Company will offer larger size poles with or without a breakaway base at the additional cost to be paid by the customer.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-PAL-SL-I

Replacing Schedule 224-PAL-SL-I Sheet 3

Which was filed July 28, 2024

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 5 Sheets

B. Special Systems: The Company will provide underground wiring, ornamental poles and other special systems as costs are applicable. The Company reserves the right to approve or disapprove any special system so requested.

C. Relocation of Fixtures: The Company will relocate a Company-owned street lighting pole or standard at the customer's expense if located on private R.W., if on Public R.W., the law of the State of Kansas will govern.

D. Upgrade of Existing Fixtures: The Company shall, upon the request of the customer, upgrade existing street lighting units to provide higher levels of illumination under the following conditions:

1. The existing units must have been in place five (5) or more years.

2. The Company shall replace at the specified option under the rate table for existing Company-owned luminaries and brackets with similar equipment providing higher lumen ratings. The appropriate rates for the fixtures with higher illumination will apply.

E. Disconnection: When a customer requests that a street lighting unit be disconnected before five (5) years have elapsed since the date of installation, the Company may require the customer to reimburse the Company for the life of the value of the street lighting facilities removed plus the cost of removal less the salvage value thereof.

SPECIAL PROVISIONS

A. Residential Subdivision Street Lighting

The Company will furnish, erect, operate and maintain all necessary equipment in accordance with its standard specifications. It is the responsibility of Home Builder's Association or unincorporated communities to pay monthly charges as per terms and conditions of the contract.

In the event when Home Builder's Association, unincorporated communities or any other residential associations or governing group dissolve, the customers related to those lighting areas shall equally share the monthly charges as established as per terms and conditions of the contract.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-PAL-SL-I

Replacing Schedule 224-PAL-SL-I Sheet 4

Which was filed July 28⁹, 2022⁴

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 5 Sheets

B. Cities, Municipalities and Governmental Agencies

This Part B does not apply to individual homeowners, Home Builder's Associations or any unincorporated agencies.

If due to any reasons cities, municipalities and governmental agencies decide to install Private Area/Street Lighting to meet their specifications and necessities, a special contract with the new rate will be issued by the Company as dictated by franchise or special agreements. This shall at least cover the cost necessary to provide energy and maintenance of the Private Area/Street Lighting.

TERMINATING NOTICE

All service under this rate shall require a written notice ninety (90) or more days prior to termination by either party. If service is terminated, per customer request, before the two (2) year contract period elapses, the customer must pay the prorated balance of the contract amount. All or part of the payment requirement may be waived by the Company if a successor, in effect, assumes payment responsibility for the predecessor's remaining contractual obligation by continuing Private Area/Street Lighting under Private Area/Street Lighting schedule PAL-SL-I.

GENERAL

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission and to the terms and conditions and applicable standard contract riders included in this electric rate schedule.

DELAYED PAYMENT

As per Schedule DPC.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 232-PAL-SL-I

Replacing Schedule 224-PAL-SL-I Sheet 5
Which was filed July 289, 20224

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 5 of 5 Sheets

MONTHLY RATE – UNMETERED FACILITIES TABLE

INVESTMENT OPTIONS

Style/Lamp	Lumens	Monthly kWh	A**	B*	C*	D*	E**
			Cust-0% Co.-100%	Cust-25% Co.-75%	Cust-50% Co.-50%	Cust-75% Co.-25%	Cust-100% Co.-0%
PRIVATE AREA LIGHT							
<u>On Existing Pole</u>							
100W P.A.L.	7,920	40	\$12.185	-	-	-	\$5.444
150W P.A.L.	13,500	60	\$19.259	-	-	-	\$7.794
200W P.A.L.	22,000	80	\$22.0521.98	-	\$15.8275	-	\$9.8679
<u>On New Pole (Wood)</u>							
100W P.A.L.	7,920	40	\$19.4239	-	-	-	\$5.9188
150W P.A.L.	13,500	60	\$22.1196	-	-	-	\$7.964
200W P.A.L.	22,000	80	\$24.2245	-	-	-	\$9.9992
FLOOD LIGHTS							
<u>On Existing Pole</u>							
150W Flood	13,500	60	\$22.4237	-	-	-	\$7.994
400W Flood	45,000	160	\$42.7966	-	\$30.5138	-	\$18.8269
1000W Flood M.H.	110,000	402	\$68.4744	-	-	-	\$45.184.85
<u>On New Pole (Wood)</u>							
150W Flood	13,500	60	\$25.064	-	-	-	\$8.194
400W Flood	45,000	160	\$44.8471	-	-	-	\$19.0048.87
1000W Flood M.H.	110,000	402	\$83.327.99	-	-	-	\$44.033.70
STREET LIGHT							
<u>On Existing Pole</u>							
100W P.A.L. Fixture	7,920	40	\$13.374	-	-	-	\$5.539
150W P.A.L. Fixture	13,500	60	\$16.194	-	-	-	\$7.583
200W P.A.L. Fixture	22,000	80	\$20.1093	-	-	-	\$9.7265
<u>On New Pole (Wood)</u>							
100W P.A.L. Fixture	7,920	40	\$19.4239	-	-	-	\$5.9188
150W P.A.L. Fixture	13,500	60	\$22.1196	-	-	-	\$7.964
200W P.A.L. Fixture	22,000	80	\$24.2245	-	-	-	\$9.992
STREET LIGHT							
<u>On Existing Pole</u>							
100W Cobra Head	7,920	40	\$13.374	-	-	-	\$5.539
150W Cobra Head	13,500	60	\$16.194	-	-	-	\$7.583
200W Cobra Head	22,000	80	\$20.1093	-	-	-	\$9.7265
250W Cobra Head	27,000	100	\$22.489	-	-	-	\$11.794
400W Cobra Head	45,000	160	\$28.6454	-	-	-	\$17.8875
<u>On New Pole (Wood)</u>							
100W Cobra Head	7,920	40	\$22.496	-	-	-	\$6.1198
150W Cobra Head	13,500	60	\$24.772	-	-	-	\$8.172
200W Cobra Head	22,000	80	\$26.4639	-	-	-	\$10.1598
250W Cobra Head	27,000	100	\$29.8072	-	-	-	\$12.7062
400W Cobra Head	45,000	160	\$35.9784	-	-	-	\$18.7764
<u>On New Pole (Steel)</u>							
100W Cobra Head	7,920	40	\$34.352	-	-	-	\$6.9289
150W Cobra Head	13,500	60	\$36.6257	-	-	-	\$8.959
200W Cobra Head	22,000	80	\$39.2043	-	-	-	\$10.992
250W Cobra Head	27,000	100	\$44.1092	-	-	-	\$13.2345
400W Cobra Head	45,000	160	\$50.2299	-	-	-	\$19.3047

* Investment Options B, C, and D are not available to new customers after 07/01/2001.

** Investment Options A and E are not available to new customers after July 14, 2020.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-DOL-I

Replacing Schedule 224-DOL-I Sheet 1

Which was filed July 28⁹, 2022⁴

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 6 Sheets

SECURITY (DECORATIVE) LIGHTING SERVICE
(FROZEN)

AVAILABILITY

Available to individuals, municipalities or other governmental subdivisions, school districts, unincorporated communities and for lighting county streets, major highways and public grounds at secondary voltages.

Available for area lighting using street light equipment installed in accordance with the Company street lighting standards, at the voltage and current of Company's established distribution system for such service, for use in lighting private areas and grounds, for protective, safety and decorative purposes.

No additional lamps will be installed or replaced under this schedule after the effective date of July 14, 2020.

NET MONTHLY BILL

For supply of controlled electricity, installation and maintenance of a light fixture, pole and lamp renewal as required.

See Unmetered Facilities Table.

(1) Customer will be responsible for any underground circuits or special wiring not included in the Unmetered Facilities Table.

ENERGY COST ADJUSTMENT

The energy used (kWh used by each fixture) is subject to the Energy Cost Adjustment Clause.

SPECIAL TERMS AND CONDITIONS

A. The following provisions are intended to apply generally and in the absence of any Kansas Corporation Commission approved contractual agreement between the customer and the Company.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-DOL-I

Replacing Schedule 224-DOL-I Sheet 2

Which was filed July 28⁹, 2022⁴

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 6 Sheets

1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital costs, maintenance costs, availability, customer acceptance and other factors. Fixtures furnished in providing this service will be assigned by reference to manufacturer's symbols in the customer's contract for leased lighting.
2. Lamps shall be controlled by a photo-electric controller providing dusk to dawn service.
3. Maintenance of Company-owned lamp equipment and lamp renewals are performed during normal working hours within a reasonable period following notification by the customer of the need for such service. Glassware is cleaned only at the time of such maintenance. Permission is given the Company to enter the customer's premises at all reasonable times for the purpose of inspecting and maintaining its equipment.
4. Trenching of soft soil which extends beyond one hundred seventy-five (175) feet is subject to extra costs. Trenching cost of hard soil will be determined on an individual basis.
5. The customer is responsible for all damages to, or loss of, the Company property located on his property unless occasioned by Company negligence or by any cause beyond control of the customer.
6. It shall be the customer's responsibility to notify the Company when the lighting system is not working on the customer's premises.
7. The customer will provide the Company, free of charge, the necessary permits, rights of way and excavations or paving cuts necessary for installation and operation of area lighting units.
8. The Company will own, maintain and operate all controlled area lighting equipment and service facilities. Line extensions to serve the area light(s) must be made in accordance with Company's line extension policy currently on file with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-DOL-I

Replacing Schedule 224-DOL-I Sheet 3

Which was filed July 28⁹, 2022⁴

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 6 Sheets

9. The Company will attempt, circumstances permitting, to service and maintain the equipment within a reasonable length of time from the time the Company is notified of a maintenance requirement. The Company assumes no responsibility for patrolling such equipment to determine when maintenance is needed. However, it is the customer's responsibility to detect and report failures and malfunctions to the Company and, when such failures are due to vandalism, mischief or a violation of traffic laws or other ordinances, to assist the Company in identifying the responsible party.

B. Special Systems: The Company will provide underground wiring, ornamental poles and other special systems as costs are applicable. The Company reserves the right to approve or disapprove any special system so requested.

C. Relocation of Fixtures: The Company will relocate a Company-owned street lighting pole or standard at the customer's expense if located on private R.W., if on Public R.W., the law of the State of Kansas will govern.

D. Upgrade of Existing Fixtures: The Company shall, upon the request of the customer, upgrade existing street lighting units to provide higher levels of illumination under the following conditions:

1. The existing units must have been in place five (5) or more years.

2. The Company shall replace at the specified option under the rate table for existing Company-owned luminaries and brackets with similar equipment providing higher lumen ratings. The appropriate rates for the fixtures with higher illumination will apply.

E. Disconnection: When a customer requests that a street lighting unit be disconnected before five (5) years have elapsed since the date of installation, the Company may require the customer to reimburse for the life of the value of the street lighting facilities removed plus the cost of removal less the salvage value thereof.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-DOL-I

Replacing Schedule 224-DOL-I Sheet 4

Which was filed July 28~~9~~, 202~~2~~4

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 6 Sheets

SPECIAL PROVISIONS

A. Residential Subdivision Street Lighting

The Company will furnish, erect, operate and maintain all necessary equipment in accordance with its standard specifications. It is the responsibility of Home Builder's Association or unincorporated communities to pay monthly charges as per terms and conditions of the contract.

In the event when Home Builder's Association, unincorporated communities or any other residential associations or governing group dissolve, the customers related to those lighting areas shall equally share the monthly charges as established as per terms and conditions of the contract.

B. Cities, Municipalities and Governmental Agencies

This Part B does not apply to individual home owners, Home Builder's Associations or any unincorporated agencies.

If due to any reasons cities, municipalities and governmental agencies decide to install Security (Decorative) Lighting Service to meet their specifications and necessities, a special contract with the new rate will be issued by the Company as dictated by franchise or special agreements. This shall at least cover the cost necessary to provide energy and maintenance of the Security (Decorative) Lighting Service.

TERMINATING NOTICE

All service under this rate shall require a written notice ninety (90) or more days prior to termination by either party. If service is terminated, per customer request, before the two (2) year contract period elapses, the customer must pay the prorated balance of the contract amount. All or part of the payment requirement may be waived by the Company if a successor, in effect, assumes payment responsibility for the predecessor's remaining contractual obligation by continuing Security (Decorative) Lighting under Security (Decorative) Lighting Service schedule DOL-I.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-DOL-I

Replacing Schedule 224-DOL-I Sheet 5

Which was filed July 28~~9~~, 202~~2~~4

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 5 of 6 Sheets

GENERAL

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission and to the terms and conditions and applicable standard contract riders included in this electric rate schedule.

DELAYED PAYMENT

As per Schedule DPC.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-DOL-I

Replacing Schedule 224-DOL-I Sheet 6

Which was filed July 289, 20224

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 6 of 6 Sheets

MONTHLY RATE – UNMETERED FACILITIES TABLE
INVESTMENT OPTIONS

Style/Lamp	Lumens	Monthly kWh	INVESTMENT OPTIONS				
			<u>A**</u> Cust-0% Co.-100%	<u>B*</u> Cust-25% Co.-75%	<u>C*</u> Cust-50% Co.-50%	<u>D*</u> Cust-75% Co.-25%	<u>E**</u> Cust-100% Co.-0%
ACORN							
35W HPS	2,025	14	\$25. <u>3029</u>	-	-	-	\$4. <u>065</u>
100W HPS	7,920	40	\$37. <u>6158</u>	-	\$22. <u>163</u>	-	\$7. <u>4138</u>
250W HPS	27,000	100	\$43. <u>594</u>	-	-	-	\$13. <u>6658</u>
SINGLE GLOBE							
35W HPS	2,205	14	\$19. <u>643</u>	-	-	-	\$3. <u>676</u>
70W HPS	5,670	28	\$32. <u>497</u>	-	-	-	\$5. <u>897</u>
100W HPS	7,920	40	\$34. <u>023-99</u>	-	-	-	\$7. <u>185</u>
150W HPS	13,500	60	\$36. <u>294</u>	-	-	-	\$9. <u>2348</u>
MULT GLOBE							
70W HPS (5)	28,350	140	\$87. <u>5948</u>	-	-	-	\$20. <u>7867</u>
100W HPS (5)	39,600	200	\$94. <u>8367</u>	-	-	-	\$26. <u>7963</u>
150W HPS (5)	67,500	300	\$105. <u>9674</u>	-	-	-	\$36. <u>6742</u>
LANTERN							
35W HPS	2,025	14	\$22. <u>865</u>	-	-	-	\$3. <u>919</u>
100W HPS	7,920	40	\$40. <u>5148</u>	-	-	-	\$7. <u>596</u>
250W HPS	27,000	100	\$48. <u>189</u>	-	-	-	\$13. <u>8274</u>
SHOEBOX							
100W HPS	7,920	40	\$47. <u>1198</u>	-	-	-	\$8. <u>039</u>
250W HPS	27,000	100	\$54. <u>6355</u>	-	-	-	\$14. <u>2648</u>
400W HPS	45,000	160	\$61. <u>5744</u>	-	-	-	\$20. <u>6754</u>
800W HPS	90,000	320	\$88. <u>3943</u>	-	-	-	\$38. <u>107-84</u>

* Investment Options B, C, and D are not available to new customers after 07/01/2001.

** Investment Options A and E are not available to new customers after July 14, 2020.

Issued _____
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Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO. _____

(Name of Issuing Utility)

Schedule: 232-PAL-I

Replacing Schedule 224-PAL-I Sheet 1

Which was filed July 28, 2024

SERVICE AREA _____

(Territory to which schedule is applicable)

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

Sheet 1 of 3 Sheets

CONTROLLED PRIVATE AREA LIGHTING
(FROZEN)

AVAILABILITY

To any customer for lighting of outdoor areas on a dusk to dawn, photo-controlled, unmetered basis from Company's existing distribution system.

No additional lamps will be installed under this schedule after the effective date of September 26, 1994.

NET MONTHLY BILL

For supply of controlled electricity, installation and maintenance of mercury vapor light fixture with a four (4) foot bracket on an existing wood distribution pole and for lamp renewal as required for:

<u>Nominal Watt Rating</u>		<u>Monthly kWh</u>		<u>Mercury Vapor</u>		<u>High Pressure Sodium</u>	
<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>
175	100	63	40	\$14.194	\$170.2869.68	\$12.185	\$1465.1680
400	200	151	80	\$28.2745	\$3397.2480	\$22.054.98	\$264.603.76
400 (Flood)	150	151	60	\$30.3927	\$3643.6824	\$22.4237	\$2698.044
1000 (Flood)	400	355	160	\$59.8152	\$717.724.24	\$42.7966	\$513.484.92

Plus

- 1) For each additional standard distribution pole, not longer than thirty-five (35) feet, required for such area lighting supply is \$1.42 per month.
- 2) For each one hundred (100) feet of overhead secondary circuit required is \$.53 per month.
- 3) Steel standards with maximum mounting height of thirty (30) feet and of the same type as used in street lighting will be furnished upon request provided the customer will be responsible for the placement of the concrete base and anchor bolts at the time of the installation and also for their removal upon termination of the leased lighting agreement. Monthly rental charge for each standard is \$6.73.
- 4) Customer will be responsible for any underground circuits or special wiring.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-PAL-I

Replacing Schedule 224-PAL-I Sheet 2

Which was filed July 28⁹, 2022⁴

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

ENERGY COST ADJUSTMENT

The energy used (kWh used by each fixture) is subject to the Energy Cost Adjustment Clause.

SPECIAL PROVISIONS

Contracts hereunder are subject to the following special provisions:

1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital costs, maintenance costs, availability, customer acceptance and such factors. Fixtures furnished in providing this service will be assigned by reference to manufacturer's symbols in the customer's contract for leased lighting.
2. Lamps shall be controlled by a photo-electric controller providing dusk to dawn service.
3. Maintenance of Company-owned lamp equipment and lamp renewals are performed during normal working hours within a reasonable period following notification by the customer of the need for such service, glassware is cleaned only at the time of such maintenance. Permission is given the Company to enter the customer's premises at all reasonable times for the purpose of inspecting and maintaining its equipment.
4. The customer is responsible for all damages to, or loss of, Company property located on his property unless occasioned by Company negligence or by any cause beyond control of the customer.
5. The customer will be assessed a special fee if he/she should request an existing fixture be replaced with a high pressure sodium fixture of equivalent lumen output. This fee is to cover the unamortized cost of the existing fixture, and will be determined at the time of request.

TERM OF CONTRACT

An ORIGINAL term of three (3) years and for repeating period of one (1) year thereafter until terminated by ninety (90) or more days prior written notice given by either part to the other.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 232-PAL-I

Replacing Schedule 224-PAL-I Sheet 3

Which was filed July 28⁹, 2022⁴

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 3 of 3 Sheets

GENERAL

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission and to the terms and conditions and applicable standard contract riders included in this electric rate schedule.

DELAYED PAYMENT

As per Schedule DPC.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-SL-I

Replacing Schedule 224-SL-I Sheet 1

Which was filed July 28, 2024

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

STREET LIGHTING SERVICE
DUSK TO DAWN
(FROZEN)

AVAILABILITY

This schedule is available for street lighting purposes in the residential areas in any community served by the Company.

No additional incandescent lamps will be installed under this rate after the effective date of January 3, 1980.

TYPE OF SERVICE

Open type radial or asymmetric reflectors for incandescent lamps, open suburban type luminaire for mercury vapor lamps on wood poles burning from dusk to dawn; Company to own, maintain and operate the entire street lighting system.

RATE

<u>Incandescent</u>	<u>kWh</u>	<u>Rate</u>	<u>Rate per lamp per year</u>
1000 lumen lamps	34	\$6.4 <u>96</u>	\$77. <u>8852</u>
<u>Mercury Vapor</u>			
7000 lumen lamps (clear)	63	\$14. <u>8479</u>	\$178. <u>087.48</u>

(a) Enclosed luminaries will be installed on wood poles by the Company on incandescent lamps of 2500 lumen and above upon request from the city at the location designated by the city at the above rates plus \$4.92 per fixture per year. The Company shall not be bound to change more than 10% of the existing open-type fixtures as they existed on October 1, 1970, in any one (1) year.

(b) Where steel standards are requested the above rates will be increased \$34.09 per year.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-SL-I

Replacing Schedule 224-SL-I Sheet 2

Which was filed July 28, 2024

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

(c) Underground conductors for the street-lighting system shall be used only where required by the City and at an added charge of \$34.08 per standard per year.

(d) The Company shall not be required to extend the present street lighting system of any community over three hundred (300) feet for any one (1) light.

ENERGY COST ADJUSTMENT

The energy used (kWh by each fixture) is subject to the Energy Cost Adjustment Clause.

TERMS OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-OSL-V-I

Replacing Schedule 224-OSL-V-I Sheet 1

Which was filed July 28, 2024

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 3 Sheets

VAPOR STREET LIGHTING SYSTEM
ORNAMENTAL SYSTEM
(FROZEN)

AVAILABILITY

This schedule is available to cities contracting for the operation of an ornamental street-lighting system, which system shall be owned, operated and maintained by the Company.

No additional lamps will be installed under this schedule after the effective date of September 26, 1994.

NET MONTHLY BILL

For supply of controlled electricity, installation and maintenance of mercury vapor light fixture with a four (4) foot bracket on an existing wood distribution pole and for lamp renewal as required for:

<u>Nominal Watt Rating</u>		<u>Monthly kWh</u>		<u>Mercury Vapor</u>		<u>High Pressure Sodium</u>	
<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>
175	100	63	40	\$15.372	\$184.443-84	\$13.374	\$160.4408
250	150	95	60	\$19.2648	\$231.120-46	\$16.194	\$194.283-68
400	200	151	80	\$26.3149	\$315.724-28	\$20.1093	\$241.209-36

Lamps will normally be controlled by a photo-cell operating lamp from dusk to dawn (approximately 4,000 hours per year). The above rates are to be billed in twelve (12) equal monthly installments based upon lamp size indicated. Lamps shall be enclosed in fixtures designated by the Company and supported upon wood poles with up to six (6) foot mast arms. Mounting heights will be at levels recommended by unit manufacturer for proper light distribution.

ENERGY COST ADJUSTMENT

The energy used (kWh used by each fixture) is subject to the Energy Cost Adjustment Clause.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-OSL-V-I

Replacing Schedule 224-OSL-V-I Sheet 2

Which was filed July 28⁹, 2022⁴

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

SPECIAL TERMS AND CONDITIONS

(a) Service under this schedule is for lighting traffic ways where the distance between units does not exceed one hundred seventy-five (175) feet and residential areas where spacing does not exceed three hundred (300) feet.

(b) Where lighting fixtures are to be mounted on ornamental metal poles, the annual charge shall be increased:

- \$18.96 per standard for mounting under 20 feet.
- \$28.56 per standard for mounting height over 20 feet but under 30 feet.
- \$36.24 per standard for mounting height over 30 feet.

(c) Where lighting fixture are to be mounted on standard mast arms over six (6) foot in length, the annual charge shall be increased \$11.64 per light fixture.

(d) Where lighting standards are located in lighted areas that regulation requires break away bases, the annual charge shall be increased \$20.04.

(e) Underground conductor for street lighting system shall be used only where required by the governing body and at the following schedule of added annual charges:

1. Extensions up to one hundred seventy-five (175) feet where no concrete or hard surface road material has to be cut to accommodate the underground circuit \$34.08 per lighting standard.
2. Extensions up to one hundred seventy-five (175) feet where concrete or hard surface material has to be cut and replaced to accommodate the underground circuit \$66.24 per lighting standard.

(f) Existing bridge or viaduct lighting which is in or contiguous to the district to be lighted under contract shall be served at the same annual rate except where the standard and luminaire are not furnished by the Company, the annual charge shall be reduced \$23.88 per standard. The Company will not maintain that portion of the system owned by the customer but will renew bulbs or glassware when burned out or broken.

(g) Where two (2) luminaires are supported from the same standard, the charge above stated shall be reduced \$3.01 for each lamp on such standard.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 232-OSL-V-I

Replacing Schedule 224-OSL-V-I Sheet 3
Which was filed July 28~~9~~, 2022~~4~~

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 3 of 3 Sheets

(h) The City may extend a system under contract to take in additional traffic ways so long as such extensions are contiguous to existing installations and provided that such extensions meet the requirements under paragraph (a).

(i) The City will be assessed a special fee should they request an existing fixture be replaced with a high pressure sodium fixture of equivalent lumen output. This fee is to cover the unamortized cost of the existing fixture and will be determined at the time of request.

MINIMUM MONTHLY CHARGE

The minimum number and size of street lights shall not be less than specified in the agreement for street lighting service.

GENERAL

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

DELAYED PAYMENT

As per Schedule DPC.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 232-LED

Replacing Schedule 224-LED Sheet 1
Which was filed July 28⁹, 202²⁴

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 1 of 4 Sheets

LED LIGHTING

AVAILABILITY

LED Lighting is available to all individuals, businesses, municipalities or other governmental subdivisions, school districts, unincorporated communities for unmetered lighting of private areas, security, public streets, major highways, public grounds or private parking lots, etc. throughout the Company's certificated service area.

APPLICABILITY

This LED Lighting schedule is applicable to all new Company-owned, installed, operated and maintained LED lighting or LED lighting installed by Company to replace MV, HPS or MH lamps, Company-owned or Customer-owned, previously installed under Commission-approved schedules for Private Area/Street Lighting, Security (Decorative) Lighting Service, Controlled Private Area Lighting, Street Lighting Service Dusk to Dawn, and Vapor Street Lighting System-Ornamental System, which are CLOSED to new services or fixture replacement.

CHARACTER OF SERVICE

Alternating current, 60 cycles, at the voltage and phase of the Company's established secondary distribution system immediately adjacent to the service location.

EXPLANATION OF ACRONYMS & DEFINITIONS

LED – Light Emitting Diode

MV – Mercury Vapor

HPS – High Pressure Sodium

MH – Metal Halide

GENERAL

Service will be rendered under Company's Rules and Regulations as filed with and approved by the Kansas Corporation Commission.

TERMS OF PAYMENT

As per Schedule DPC.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-LED

Replacing Schedule 224-LED Sheet 2

Which was filed July 28⁹, 2022⁴

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 4 Sheets

TERMS AND CONDITIONS

The following terms and conditions are intended to apply generally.

1. LED fixture available to customers for installation for unmetered lighting of private areas, security, public streets, major highways, public grounds or private parking lots, etc. shall be solely determined by the Company on the basis of their quality, capital costs, maintenance costs, availability, customer acceptance and other factors.
2. The Company reserves the right to approve or disapprove any special lighting or wiring system, so requested.
3. The Company will own, erect, operate and maintain all LED lighting equipment located in public right-of-ways or on private property in accordance with its standard specifications and costing practices.
4. Line extensions to serve LED light(s) on customer's premises will be in accordance with the Company's line extension policy currently on file with the Kansas Corporation Commission, except for as follows:
 - a. Extension of primary voltage lines – regardless of length or if located overhead or buried, will be treated as a doubtful extension and customer will pay all actual cost for such extension (conductor, poles, etc.) as agreed to in applicable service contract.
 - b. Extension of overhead secondary voltage lines – the Company will provide up to 175 feet and one standard pole, as defined by the Company that meets the lighting use type, at no additional cost to customer. The actual cost of any excess of 175 feet or a non-standard pole, as defined by the Company and requested by the customer, will be paid by customer as agreed to in applicable service contract.
 - c. Extension of underground secondary voltage lines – the Company will provide at no cost to the customer up to 175 feet of direct burial underground wiring. Customer will be responsible for all cost in excess of 175 feet and installation of underground circuits subject to Company inspection, as agreed to in applicable service contract.
5. The customer will provide the Company, free of charge, the necessary permits, rights of way and excavations or paving cuts necessary for installation and operation of LED lighting located on customer's property.
6. Maintenance of the Company-owned and provided LED light(s) and equipment on customer's property are performed during normal working hours within a reasonable period following notification by the customer of the need for such service. Permission is given Company to enter the customer's premises at all reasonable times for the purpose of inspecting and maintaining its equipment.
7. It shall be the customer's responsibility to notify the Company when the lighting system is not working on the customer's premises.
8. It is the customer's responsibility to assist with detecting and reporting failures and malfunctions to the Company and, when such failures are due to vandalism, mischief or a violation of traffic laws or other ordinances, to assist the Company in identifying the responsible party.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO. _____

(Name of Issuing Utility)

Schedule: 232-LED

Replacing Schedule 224-LED Sheet 3

Which was filed July 28⁹, 2022⁴

SERVICE AREA _____

(Territory to which schedule is applicable)

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

Sheet 3 of 4 Sheets

9. Where applicable, LED lights shall be controlled by a photoelectric controller providing dusk to dawn service.
10. If due to any reasons cities, municipalities and governmental agencies decide to install LED lighting to meet their specifications and necessities, a special contract with the appropriate rate will be issued by the Company as dictated by franchise or special agreements.
11. Where two (2) luminaires are supported from the same new standard, the tariff charged for the first light will be for a *new* wooden or steel pole with a light and the tariff charge for the second light will be as if on an existing pole. Where two (2) luminaires are supported from the same *existing* standard, the tariff charge for the first and second light will be as if each were on an existing wooden or steel pole.
12. Relocation of Fixtures: The Company shall, at the customer's request, relocate a Company-owned light, pole or standard at the customer's expense if located on private right-of-way, if on Public right-of-way, the law of the State of Kansas will govern.
13. Upgrade of Existing Fixtures: The Company shall, upon the request of the customer, upgrade existing LED lighting to provide higher levels of illumination under the following conditions:
 - a. The Company shall replace existing Company-owned LED lighting with similar equipment providing higher lumen ratings. The appropriate rates for the fixtures with higher illumination will apply.
 - b. Additionally, the customer will be assessed a special charge if he/she should request an existing LED fixture be replaced with higher lumen output before two (2) years elapsed since the date of installation. This fee is to cover the unamortized cost of the existing LED fixture and equipment, and will be determined at the time of request.
14. Termination: The customer will be assessed a special charge if service is terminated, per customer request, before two (2) years elapsed since the date of installation. The special charge is to cover the prorated balance of the contract amount. All or part of the payment requirement may be waived by the Company if a successor, in effect, immediately assumes payment responsibility for the predecessor's remaining contractual obligation by continuing LED lighting.
15. Disconnection: When a customer requests that a LED lighting unit be disconnected before two (2) years have elapsed since the date of installation, the Company may require the customer to reimburse the Company for the life of the value of the street lighting facilities removed, plus the cost of removal less the salvage value thereof.
16. Seasonal or Construction Lighting – This tariff is not intended for seasonal, construction or temporary lighting. Agreements with customers recovering company costs for such installations will be reviewed and made on a case by case basis.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-LED

Replacing Schedule 224-LED Sheet 4

Which was filed July 28⁹, 2022⁴

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 4 Sheets

BILLING AND PAYMENT

The Company shall render a bill at approximately 30-day intervals during the Company’s normal billing process as outlined in the following tables.

LED LIGHTING			
Device Light Type	Replaces HPS Equivalent	LED Tariff Rate ¹	
48 W LED – Existing Pole	100 W HPS	\$12.124	Per Light, Per Mo.
108 W LED – Existing Pole	200 W HPS	\$20.0149.98	Per Light, Per Mo.
215 W LED – Existing Pole	400 W HPS	\$28.4639	Per Light, Per Mo.
48 W LED – New Wood Pole	100 W HPS	\$19.365	Per Light, Per Mo.
108 W LED – New Wood Pole	200 W HPS	\$26.374	Per Light, Per Mo.
215 W LED – New Wood Pole	400 W HPS	\$35.792	Per Light, Per Mo.
108 W LED – New Steel Pole	200 W HPS	\$39.1108	Per Light, Per Mo.
215 W LED – New Steel Pole	400 W HPS	\$50.0449.97	Per Light, Per Mo.

LED FLOOD LIGHTING			
Device Light Type	Replaces HPS/MH Equivalent	LED Tariff Rate ¹	
43 W LED – Existing Pole	150 W HPS	\$15.387	Per Light, Per Mo.
140 W LED – Existing Pole	400 W HPS	\$22.6056	Per Light, Per Mo.
459 W LED – Existing Pole	1000 W MH	\$44.8874	Per Light, Per Mo.
43 W LED – New Wood Pole	150 W HPS	\$18.024	Per Light, Per Mo.
140 W LED – New Wood Pole	400 W HPS	\$24.654	Per Light, Per Mo.
459 W LED – New Wood Pole	1000 W MH	\$64.7359	Per Light, Per Mo.

¹ – LED Tariff Rate does not include the Commission-approved ECA charge and Property Tax Surcharge.

ENERGY COST ADJUSTMENT

The energy used (kWh used by each fixture) is subject to the Commission-approved Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

The energy used (kWh used by each fixture) is subject to the Commission-approved Property Tax Surcharge Rider.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-STR

Replacing Schedule 224-STR Sheet 1

Which was filed July 289, 20224

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 3 Sheets

SUB-TRANSMISSION & TRANSMISSION LEVEL ELECTRIC SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

For all electric service of a single character supplied at one (1) point of delivery at a voltage of 34.5 kilovolts or above, and who have the necessary interval metering installed. At a minimum, customers requesting service under the sub-transmission level service shall have an average summer demand of at least five hundred (500) kW and an average summer demand of one thousand (1,000) kW for transmission level customers. This schedule is not applicable to temporary, breakdown, standby, supplementary, resale or shared service.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles; at any one standard voltage required by Customer as described in Company's Standards for Electric Service.

MONTHLY RATE

Service at 34.5 kilovolts

The monthly rate hereunder shall be the Wholesale Cost of Power, as billed by the Company's Wholesale Power Provider plus the following charges:

- 1. CUSTOMER CHARGE @ \$116.52
- 2. DELIVERY ENERGY CHARGE:
 - a. All kWh @ \$0.0019~~58~~ per kWh
- 3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.
- 4. LOCAL ACCESS CHARGE @ \$~~4.033.47~~ per kW

Service at 115 kilovolts

The monthly rate hereunder shall be the Wholesale Cost of Power, as billed by the Company's Wholesale Power Provider plus the following charges:

- 1. CUSTOMER CHARGE @ \$116.52
- 2. DELIVERY ENERGY CHARGE:
 - a. All kWh @ \$0.0019~~58~~ per kWh
- 3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 232-STR

Replacing Schedule ~~224-STR~~ Sheet 2

Which was filed July 28~~9~~, 202~~2~~4

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

ENERGY COST ADJUSTMENT (ECA)

The Energy Cost Adjustment for purposes of this tariff shall be the ECA component of the Wholesale Cost of Power described above.

MINIMUM BILL

1. The minimum bill shall be based on a demand specified by Company.
2. Where it is necessary to make an unusual extension, reinforce delivery system lines, upgrade or replace existing substations or if in the judgment of Company the revenue to be derived from or the duration of the prospective business is not sufficient under the above stated minimum to warrant the investment, Company may require an adequate minimum bill and establish a contract billing demand to be used in the determination of demand charges, calculated upon reasonable considerations before undertaking to supply the service. In such cases, the customer shall enter into a service agreement with Company as to the character, amount and duration of the business offered.

BILLING DEMAND

The billing demand established for a customer shall be the Customer's kilowatt load coincident with the wholesale power supplier's peak for billing purposes.

POWER FACTOR

The average power factor, expressed to the nearest percent, shall be determined by metering designed to prevent reverse registration. Eight-five percent (85%) lagging shall be considered the baseline power factor. If the average power factor is determined to be below eighty-five percent (85%) for any given month, an additional charge of \$0.03 per kilowatt of measured demand for every whole percent less than eighty-five percent (85%) will be added to the monthly bill.

DELAYED PAYMENT

As per Schedule DPC.

SERVICE TERM

Not less than one (1) year, or such term as may be specified for a line extension, in accordance with the Agreement for Electric Service ("Service Agreement").

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 232-STR

Replacing Schedule 224-STR Sheet 3
Which was filed July 28~~9~~, 2022~~4~~

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 3 of 3 Sheets

TERMS AND CONDITIONS

The rights and obligations of Company and Customer shall be governed by the Service Agreement. In the event that any provision, term or condition of the Service Agreement is in conflict with or otherwise differs from any provision of the Service Schedules or the General Terms and Conditions for Service or Company's Pricing Schedules, the provision, term or condition of the Service Agreement shall prevail.

Issued _____
 Month Day Year

Effective _____
 Month Day Year

By _____
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-M-I

Replacing Schedule 224-M-I Sheet 1

Which was filed July 28~~9~~, 202~~2~~4

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

MUNICIPAL SERVICE

CHARACTER OF SERVICE

115 volts (or 115/230 volt), single phase, 60 cycle, alternating current.

AVAILABILITY

This schedule is available for the use of the municipality only, for all lighting purposes in city buildings, shelter houses, shops, traffic lights and so forth operated by the municipality but not including street lighting.

Sports field may be lighted under this schedule but the Company will not be required to furnish transformers for sports field lighting.

NET MONTHLY BILL

Customer Charge

\$14.67 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Delivery Charge

All kWh per month

\$0.121~~9360~~ per kWh

\$0.132~~9360~~ per kWh

Minimum

The minimum bill shall be the Customer Charge.

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

TERM OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-WP

Replacing Schedule 224-WP Sheet 1

Which was filed July 28~~9~~, 20224

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

WATER PUMPING SERVICE

AVAILABILITY

This schedule is available for municipal water pumping service.

NET MONTHLY BILL

Customer Charge

\$20.34 per meter per month

Delivery Charge

\$0.1157~~152~~ per kWh for kWh on bills dated November 1 to June 30, inclusive.

\$0.1267~~152~~ per kWh for kWh on bills dated July 1 to October 31, inclusive.

Minimum

The minimum shall be the Customer Charge.

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

TERMS OF PAYMENT

As per Schedule DPC.

PRIMARY DISCOUNT

At the option of the customer there will be a discount of 2% on all monthly bills, excluding the Energy Cost Adjustment Clause, provided service is rendered and metered at primary voltage and the customer furnishes and maintains all necessary transformation beyond the point of metering.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-IP-I

Replacing Schedule 224-IP-I-Revision 1 Sheet 1

Which was filed July 28⁹, 2022⁴

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

IRRIGATION SERVICE

AVAILABILITY

This schedule is available for irrigation power only. Service under this schedule shall be under contract for an ORIGINAL period of five years and from year to year thereafter.

CHARACTER OF SERVICE

Alternating current, 60 cycles, single or three phase, at available voltage.

NET MONTHLY BILL

Demand Charge

Per horsepower connected \$3.17

plus

Customer Charge

Line extension charge, if any, as per Schedule R&R Extensions.

plus

Delivery Charge*

For all bills dated
November 1 through June 30 inclusive, per kWh \$0.092~~2405~~

For all bills dated
July 1 through October 31 inclusive, per kWh \$0.103~~2405~~

*The delivery charges are subject to the Energy Cost Adjustment Clause.

MINIMUM ANNUAL DEMAND CHARGE

\$38.01 per horsepower connected per year, paid in twelve (12) monthly installments.

The period covered by the Minimum Annual Demand Charge shall begin at 12:01 a.m. on January 1st and end at midnight on the following December 31st. Should the customer wish to disconnect or down rate the service, it is the customer's responsibility to notify the Company of its intent at least five (5) business days prior to January 1st of the upcoming calendar year to avoid the Minimum Annual Demand Charge.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-IP-I

Replacing Schedule 224-IP-I-Revision 1 Sheet 2

Which was filed July 28⁹, 2022⁴

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

Should a customer connect a new irrigation service mid-calendar year, the Minimum Annual Demand Charge will be prorated and billed in monthly installments from the time the service is connected through the remainder of such calendar year. However, should a customer request irrigation service mid-calendar year for an existing well previously connected, and which has not been connected during the current calendar year, the Minimum Annual Demand Charge will be billed as though the service connection was as of January 1st of the then current calendar year.

CONTRACT MINIMUM

Ten (10) connected horsepower

CONNECTED HORSEPOWER

The connected horsepower shall be that stated by the manufacturer on the nameplate of the motor, or the sum of such ratings if more than one motor is connected for use, or at the option of the Company, by proper test under conditions of maximum operating load.

EXTENSION POLICY

As per Schedule R&R Extensions.

DELAYED PAYMENT

As per Schedule R&R Billing.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 232-CS

Replacing Schedule 224-CS Sheet 1

Which was filed July 28⁹, 2022⁴

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

TEMPORARY SERVICE

AVAILABILITY

This schedule is available for fairs, carnivals, picnics, and other purposes where service is required for temporary service.

NET MONTHLY BILL

Delivery Charge

\$0.24~~637534~~ per kWh used, plus an amount equal to all the costs of installing and removing equipment to render service.

ENERGY COST ADJUSTMENT

The delivery charges are subject to the Energy Cost Adjustment Clause.

CONNECTION CHARGE

Where the Company deems it advisable the customer will advance the amount of estimated costs of installing and removing said equipment plus the estimated cost of current which will be consumed. Any amount advanced over and above the estimated cost will be refunded to the customer and the customer will pay any amount that may be deficient.

TERMS OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 13-ECA

(Name of Issuing Utility)

Replacing Schedule ORIGINAL Sheet 1

SERVICE AREA

Which was filed INITIAL

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

SCHEDULE 13-ECA
ENERGY COST ADJUSTMENT

APPLICABLE

Applicable per the provisions of the Company's electric rate schedules.

COMPUTATION FORMULA

The rates for energy to which this adjustment is applicable will be increased or decreased by 0.001¢ per kilowatt-hour (kWh) for each 0.001¢ (or major fraction thereof) increase or decrease in the aggregate cost of energy per kWh as computed by the following formula:

$$\frac{C}{S} - B = \text{Adjustment}$$

Where:

C = The actual cost of purchased power and energy for rates subject to the Energy Cost Adjustment, Account No. 555, for the latest month for which data is available.

S = Actual sales in kWh for the same month for rates subject to the Energy Cost Adjustment.

B = Actual energy costs (purchased power and energy) in ¢/kWh sold for rates subject to the Power Cost Adjustment during the base period. This base is 6.9391¢/kWh sold, as established during the base period of January 1 through December 31, 2010.

FREQUENCY OF COMPUTATION

This adjustment amount will be computed once each month.

SETTLEMENT PROVISION

Subsequent to the effective date of this clause, the Company will maintain a continuing monthly comparison of the actual increased (decreased) cost of purchased energy as shown on the books and records of the Company and the increased (decreased) dollar cost of purchased power recovered from customers.

Issued November 21 2013
Month Day Year

Effective November 21 2013
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 13-ECA

Replacing Schedule ORIGINAL Sheet 2
Which was filed INITIAL

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

For each twelve-month billing period ending at the close of December, the cumulative difference of the monthly comparisons for the twelve-month billing period under consideration will be added to the "actual cost remainder" described below to produce a cumulative balance. The "settlement factor" will then be calculated by dividing the cumulative balance as of that date by the total number of kWh deliveries during the twelve-month period ending on that date. This amount will be rounded to the nearest 0.001¢/kWh to determine the increase or decrease which should be made to the energy cost adjustment. This "settlement factor" will remain in effect until superseded by a subsequent "settlement factor" calculated according to this provision.

The amounts collected or returned under this "settlement factor" for each twelve-month period will be compared with the cumulative balance, as described above. Any resulting overage or underage, which will be known as the "actual cost remainder," will be applied to the next subsequent twelve-month cumulative balance for the purpose of calculating the next subsequent "settlement factor."

Issued November 21 2013
Month Day Year

Effective November 21 2013
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NM Sheet 1

SERVICE AREA

Which was filed November 21, 2013

(Territory to which schedule is applicable)

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

Sheet 1 of 6 Sheets

NET METERING RIDER

AVAILABILITY

Net metering service is available under this Net Metering Rider (Rider) at points on the Company's existing electric distribution system, located within its service area, for Customers installing and operating behind the meter renewable distributed generation resources (DG). The net metering service is available to Customer-generators on a first-come, first-served basis until the total rated generating capability of all DG metered interconnections during a calendar year equals or exceeds one percent of the Company's peak load for the previous calendar year. Upon reaching this limit, no further net metering service shall be available for that calendar year. This Rider shall not be available for any electric service schedule allowing for resale. A Customer-generator shall have the alternative option of interconnecting DG under the Company's Renewable Parallel Generation Rider. However, renewable Customer-generators may not change between the Net Metering and Parallel Generation Riders without the prior approval of the Company, and such elections shall not be for periods less than one year.

APPLICABILITY

This Rider is applicable to Customer-generators with a properly completed, signed and approved Company interconnection agreement and that are taking service under the Company's normal retail rate schedules. To determine maximum total allowed applicable DG capacity, see table below:

<u>Customer Type</u>	<u>Maximum Total Allowed DG Capacity (kW)*</u>	
	<u>Operational Prior to July 1, 2014</u>	<u>On or After July 1, 2014</u>
Residential	25	15
Non-Residential	200	100
Schools**	200	150

* The Net Metered DG Facility shall be appropriately sized for Customer's anticipated electric load. Company will work with the Customer to determine appropriately sized units, based on historical load profiles of Customer's operations at point of interconnection.

** Any post-secondary educational institution as defined in K.S.A. 74-3201b, and amendments thereto, or any public or private school which provides instruction for students in kindergarten through 12.

Customer-generators with a Net Metered DG Facility operational prior to July 1, 2014 may install additional DG resources after July 1, 2014, subject to a new interconnection agreement, and as long as the pre-July 1, 2014 maximum limits are not exceeded. Maximums listed for before and after July 1, 2014 are not additive.

Issued July 14 2020
Month Day Year

Effective July 14 2020
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NM Sheet 2

SERVICE AREA

Which was filed November 21, 2013

(Territory to which schedule is applicable)

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

Sheet 2 of 6 Sheets

CHARACTER OF SERVICE

Alternating current, 60 cycles, at the voltage and phase of the Company's established secondary distribution system immediately adjacent to the service location.

BILLING AND PAYMENT

Unless indicated otherwise, the Company shall render a bill for net consumption at approximately 30-day intervals during the Company's normal billing process.

Net consumption is defined as the kWh supplied by the Company to the Customer-generator minus kWh supplied by the Customer-generator and returned to the Company's grid during the billing period. Any net consumption shall be valued as follows:

To the extent the net consumption is positive (i.e. Customer-generator took more kWh from the Company during the billing period than Customer-generator produced), the eligible Customer-generator will be billed in accordance with the Company's standard rate for Energy Charges (for the net consumption), and for any Customer Charges, Demand Charges, and/or any Minimum Charges that would otherwise be applicable to the Customer under the standard rate.

To the extent the net consumption is negative (i.e. Customer-generator produced more kWh during the billing period than the Company supplied), the Customer-generator will pay applicable Customer Charges, Demand Charges, or both, depending upon the Company's standard rate applicable to the Customer; and the excess electric energy shall be retained by the Company as a contribution to fixed costs associated with owning and maintaining the facilities required to provide electric service when the Customer-generator cannot meet its own supply needs.

To the extent the net consumption is zero (i.e. the Customer-generator produced the same kWh during the billing period as was supplied by the Company), the Customer generator will be billed in accordance with the Company's otherwise applicable standard rate for the eligible Customer-generator, including any applicable Customer Charges, Demand Charges and/or Minimum Charges.

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Schedule: 20-NM

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Replacing Schedule 13-NM Sheet 3

SERVICE AREA _____

Which was filed November 21, 2013

(Territory to which schedule is applicable)

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

Sheet 3 of 6 Sheets

DEFINITIONS

Customer-generator:

The owner or operator of a qualified electric DG unit which:

- (a) Is powered by a Renewable Energy Resource as defined by Kansas state statutes (see definition below);
- (b) Has a maximum electrical generating capacity as defined in Applicability Section of Rider;
- (c) Is located on a premise owned, operated, leased, or otherwise controlled by the Customer-generator;
- (d) Is interconnected and operates in parallel phase and synchronization with the Company;
- (e) Is intended primarily to offset part or all of the Customer-generator's own electrical energy requirements;
- (f) Meets all applicable safety, performance, interconnection, and reliability standards established by the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers, Underwriters Laboratories, the Federal Energy Regulatory Commission, and any local governing authorities; and
- (g) Contains a mechanism that automatically disables the unit and interrupts the flow of electricity back onto the Company's electric lines in the event that service to the Customer-generator is interrupted.

Each meter connected under this Rider defines a Customer-generator. DG owned or operated by a Customer-generator cannot be connected in common with any other meter or be deemed to be for the purpose of serving the load connected to any other meter. To the extent that the Customer-generator controls the DG Resources and meets the requirements and accepts all of the obligations of this Rider, the Customer-generator is not required to own the DG facilities.

Renewable Energy Resources:

Electrical energy produced from an energy resource or technologies defined as renewable in K.S.A. 17-4652, and amendments thereto, and energy produced from municipal or other solid waste and animal waste.

Net metering:

A bi-directional metering process using equipment sufficient to measure the difference between the electrical energy supplied to a Customer-generator by Company and the electrical energy supplied by the Customer-generator to the Company over an applicable billing period.

Peak load:

The one-hour maximum annual demand imposed by the Company's retail load applicable to the territory to which this schedule is applicable.

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Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NM Sheet 4

SERVICE AREA

Which was filed November 21, 2013

(Territory to which schedule is applicable)

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

Sheet 4 of 6 Sheets

TERMS AND CONDITIONS

1. The Company will supply, own and maintain at its expense all necessary meters and associated equipment utilized for billing. In addition, and for purposes of monitoring Customer generation and load, the Company may install load research metering at its expense. The Customer shall supply, at no expense to the Company, a suitable location for meters and associated equipment used for billing and for load research. Such equipment shall be accessible at all times to Company personnel.
2. The Company shall have the right to require the Customer, at certain times and as electric operating conditions warrant, to limit the production of electrical energy from the DG facility to an amount no greater than the load at the Customer's facility of which the DG facility is a part.
3. The Customer shall furnish, install, operate and maintain in good order and repair without cost to the Company such relays, locks and seals, breakers, automatic synchronizers, disconnecting devices, and other control and protective devices as shall be designated by the Company as being required as suitable for the operation of the DG in parallel with the Company's system.
4. The Customer shall install and maintain a visible, manual disconnect switch. This manual switch must have the capability to be locked out by Company personnel to isolate the Company's facilities in the event of an electrical outage on the Company's transmission and distribution facilities serving the Customer. This isolating device shall also serve as a means of isolation for the Customer's equipment during any Customer maintenance activities, routine outages or emergencies. The Company shall give notice to the Customer before a manual switch is locked or an isolating device used, if possible; and otherwise shall give notice as soon as practicable after locking or isolating the Customer's facilities.
5. The Customer shall reimburse the Company for any equipment, facilities, protective equipment or upgrades required solely as a result of the installation by the Customer of DG in parallel with the Company's system.
6. The Customer shall notify the Company prior to the initial energizing and start-up testing of the Customer-owned DG, and the Company shall have the right to have a representative present at said test.
7. If harmonics, voltage fluctuations, or other disruptive problems on the Company's system are directly attributable to the operation of the Customer's DG system, such problem(s) shall be corrected at the Customer's expense.

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Schedule: 20-NM

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Replacing Schedule 13-NML Sheet 5

Which was filed November 21, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 5 of 6 Sheets

8. No Customer's DG system shall damage the Company's system or equipment or present an undue hazard to Company personnel. The Company shall not be liable directly or indirectly for permitting or continuing to allow an attachment of a net metered facility or for the acts or omissions of a Customer-generator that cause loss or injury, including death, to any third party. The Customer-generator agrees to hold the Company harmless from injury or property damage incurred by any person and arising out of the ownership, operation, maintenance, or use of the Customer's electrical DG facility and to indemnify the Company against all liability and expense related thereto.

9. Prior to installing and interconnecting a DG Resource, the Customer shall enter into a standard interconnection contract with the Company setting forth the conditions related to technical and safety aspects of parallel generation.

10. Service under this Rider is subject to the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations and subsequent modifications thereto.

11. The Customer-generator shall, at its own expense, maintain in force general liability insurance without any exclusion for liabilities related to the interconnection. The amount of such insurance shall be sufficient to insure against all reasonably foreseeable direct liabilities given the size and nature of the DG equipment being interconnected, the interconnection itself and the characteristics of the DG system to which the interconnection is made. For DG Resource systems having a maximum nameplate generating capability of 10 kW or less, a Customer-generator whose system meets the standards specified in Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations shall not be required to install additional controls, perform or pay for additional tests or distribution equipment or purchase additional liability insurance other than such general liability insurance. For DG Resource systems having a maximum nameplate generating capability of greater than 10 kW, the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations shall: (1) Set forth safety, performance and reliability standards and insurance requirements; and (2) establish the qualifications for exemption from a requirement to install additional controls, perform or pay for additional tests or distribution equipment or purchase additional liability insurance.

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Replacing Schedule 13-NM Sheet 6

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SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 6 of 6 Sheets

- 12. Applications by a Customer-generator for interconnection of the qualified DG unit to the distribution system shall be accompanied by the plan for the Customer-generator's electrical generating system, including, but not limited to, a wiring diagram and specifications for the DG unit, and shall be reviewed and responded to by the Company within 30 days after receipt for systems of 10 kilowatts or less and within 90 days after receipt for all other systems. Prior to the interconnection of the qualified DG unit to the Company's system, the Customer-generator shall furnish the Company a certification from a qualified professional electrician or engineer that the DG installation meets the requirements of Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations. If the application for interconnection is approved by the Company and the Customer-generator does not complete the DG interconnection within one year after receipt of notice of the approval, the approval shall expire and the Customer-generator shall be responsible for filing a new application. Upon the change in ownership of a qualified DG Resource, the new Customer-generator shall be responsible for filing a new application under this section.

- 13. Ownership of all renewable energy credits, greenhouse gas emission credits and any other renewable energy attributes related to any electricity produced by the eligible DG resource shall be retained by the Customer-generator.

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(Name of Issuing Utility)

Replacing Schedule ORIGINAL Sheet 1

SERVICE AREA

Which was filed INITIAL

(Territory to which schedule is applicable)

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

Sheet 1 of 4 Sheets

PARALLEL GENERATION RIDER – QUALIFYING FACILITY

AVAILABILITY

Service is available under this rider at points on the Company's existing electric distribution system, located within its service area, for Customers operating Qualifying Facilities. Service under this rider is not applicable to standby or resale electric service.

APPLICABILITY

This rider is applicable to Customer-generators with a Company-approved interconnection agreement that is taking service under one the Company's normal rate schedules.

CHARACTER OF SERVICE

Alternating current, 60 cycles, at the voltage and phase of the Company's established secondary distribution system immediately adjacent to the service location.

BILLING AND PAYMENT

The Company shall render a bill for consumption at approximately 30-day intervals during the Company's normal billing process. Billing by the Company to the Customer shall be in accordance with the applicable rate schedule. For electrical energy delivered by the Customer to the Company from the Customer's Qualifying Facility, the Company shall pay one-hundred percent (100%) of the Company's actual cost of purchased energy and fossil fuel burned in generation as calculated in the Energy Cost Adjustment (ECA) filing for the period(s) in which energy was delivered to the Company. At Company's discretion, such amount shall be credited to Customer's account or paid at least annually.

DEFINITIONS

Customer-generator:

The owner or operator of a qualified electric energy generation unit which:

- (a) Is powered by a "Qualifying Facility" for co-generation or small power production as defined in Subpart B of the Public Utility Regulatory Policies Act of 1978 (PURPA), and 18 CFR Part 292;
- (b) Is located on a premises owned, operated, leased, or otherwise controlled by the Customer-generator;
- (c) Is interconnected and operates in parallel phase and synchronization with the Company;
- (d) Is appropriately sized for the Customer-generator's anticipated electric load;
- (e) Meets all applicable safety, performance, interconnection, and reliability standards established by the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers,

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(Name of Issuing Utility)

Replacing Schedule ORIGINAL Sheet 2

Which was filed INITIAL

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 4 Sheets

Underwriters Laboratories, the Federal Energy Regulatory Commission, and any local governing authorities; and (f) Contains a mechanism that automatically disables the unit and interrupts the flow of electricity back onto the Company's electric lines in the event that service to the Customer-generator is interrupted.

Each meter connected under this rider defines a Customer-generator. A generator owned or operated by a Customer-generator cannot be connected in common with any other meter or be deemed to be for the purpose of serving the load connected to any other meter. To the extent that the Customer-generator controls the Qualifying Facility and meets the requirements and accepts all of the obligations of this rider, the Customer-generator is not required to own the generating facilities.

TERMS AND CONDITIONS

1. The Company will supply, own and maintain at its expense all necessary meters and associated equipment utilized for billing. In addition, and for purposes of monitoring Customer generation and load, the Company may install load research metering at its expense. The Customer shall supply, at no expense to the Company, a suitable location for meters and associated equipment used for billing and for load research. Such equipment shall be accessible at all times to utility personnel.
2. The Company shall have the right to require the Customer, at certain times and as electric operating conditions warrant, to limit the production of electrical energy from the generating facility to an amount no greater than the load at the Customer's facility of which the generating facility is a part.
3. The Customer shall furnish, install, operate and maintain in good order and repair without cost to the Company such relays, locks and seals, breakers, automatic synchronizers, disconnecting devices, and other control and protective devices as shall be designated by the Company as being required as suitable for the operation of the generator in parallel with the Company's system.
4. The Customer shall install and maintain a visible, manual disconnect switch. This manual switch must have the capability to be locked out by Company personnel to isolate the Company's facilities in the event of an electrical outage on the Company's transmission and distribution facilities serving the Customer. This isolating device shall also serve as a means of isolation for the Customer's equipment during any Customer maintenance activities, routine outages or emergencies. The Company shall give notice to the Customer before a manual switch is locked or an isolating device used, if possible; and otherwise shall give notice as soon as practicable after locking or isolating the Customer's facilities.
5. The Customer shall reimburse the Company for any equipment, facilities, protective equipment or upgrades required solely as a result of the installation by the Customer of generation in parallel with the Company's system.

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SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 4 Sheets

6. The Customer shall notify the Company prior to the initial energizing and start-up testing of the Customer-owned generator, and the Company shall have the right to have a representative present at said test.
7. If harmonics, voltage fluctuations, or other disruptive problems on the Company's system are directly attributable to the operation of the Customer's system, such problem(s) shall be corrected at the Customer's expense.
8. No Customer's generating system shall damage the Company's system or equipment or present an undue hazard to Company personnel. The Company shall not be liable directly or indirectly for permitting or continuing to allow an attachment of a Qualifying Facility or for the acts or omissions of a Customer-generator that cause loss or injury, including death, to any third party. The Customer-generator agrees to hold the Company harmless from injury or property damage incurred by any person and arising out of the ownership, operation, maintenance, or use of the parallel generation facility and to indemnify the Company against all liability and expense related thereto.
9. Prior to installing and interconnecting a Qualifying Facility the Customer shall enter into a standard interconnection contract with the Company setting forth the conditions related to technical and safety aspects of parallel generation.
10. Service under this rider is subject to the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations and subsequent modifications thereto.
11. The Customer-generator shall, at its own expense, maintain in force general liability insurance without any exclusion for liabilities related to the interconnection. The amount of such insurance shall be sufficient to insure against all reasonably foreseeable direct liabilities given the size and nature of the generating equipment being interconnected, the interconnection itself and the characteristics of the system to which the interconnection is made, and in no event may be less than specified in the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations.
12. Applications by a Customer-generator for interconnection of the qualified generation unit to the distribution system shall be accompanied by the plan for the Customer-generator's electrical generating system, including, but not limited to, a wiring diagram and specifications for the generating unit, and shall be reviewed and responded to by the Company within 30 days after receipt for systems of 10 kilowatts or less and within 90 days after receipt for all other systems. Prior to the interconnection of the qualified generation unit to the supplier's system, the Customer-generator shall furnish the Company a certification from a qualified professional electrician or engineer that the installation meets the requirements of Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations. If the application for interconnection is approved by the Company and the Customer-generator does not complete the interconnection within one year after receipt of notice of the approval, the approval shall

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Replacing Schedule ORIGINAL Sheet 4

Which was filed INITIAL

SERVICE AREA

(Territory to which schedule is applicable)

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

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expire and the Customer-generator shall be responsible for filing a new application. Upon the change in ownership of a qualified Renewable Energy Resource, the new Customer-generator shall be responsible for filing a new application under this section.

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Schedule: 13-PGS-R

(Name of Issuing Utility)

Replacing Schedule ORIGINAL Sheet 1

SERVICE AREA

Which was filed INITIAL

(Territory to which schedule is applicable)

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

Sheet 1 of 4 Sheets

PARALLEL GENERATION RIDER - RENEWABLE

AVAILABILITY

Service is available under this rider at points on the Company's existing electric distribution system, located within its service area, for Customers operating Renewable Energy Resources. The service is available to Customer-generators on a first-come, first-served basis until the total rated generating capability of all interconnections under this rider equals or exceeds four percent of the Company's peak load for the previous calendar year. Upon reaching this limit, no further service shall be available under this rider. This rider shall not be available for any electric service schedule allowing for resale. A qualifying Customer-generator shall have the alternative option of interconnecting renewable generation under the Company's Net Metering Rider. However, renewable Customer-generators may not change between the net metering and parallel generation riders without the prior approval of the Company, and such elections shall not be for periods less than one year.

APPLICABILITY

This rider is applicable to Customer-generators with a Company-approved interconnection agreement that are taking service under one of the Company's normal rate schedules. This rider is not applicable where the nameplate capability of the Customer's electrical generating system exceeds 25 kilowatts for residential customers, 200 kilowatts for commercial customers and 1,500 kilowatts for Dodge City Community College.

CHARACTER OF SERVICE

Alternating current, 60 cycles, at the voltage and phase of the Company's established secondary distribution system immediately adjacent to the service location.

BILLING AND PAYMENT

The Company shall render a bill for consumption at approximately 30-day intervals during the Company's normal billing process. Billing by the Company to the Customer shall be in accordance with the applicable rate schedule. For electrical energy delivered by the Customer to the Company from the Renewable Energy Resource, the Company shall pay 150% of the Company's actual cost of purchased energy and fuel burned in generation as calculated in the Energy Cost Adjustment (ECA) filing for the period(s) in which energy was delivered to the Company. At Company's discretion, such amount shall be credited to Customer's account or paid at least annually.

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Replacing Schedule ORIGINAL Sheet 2

SERVICE AREA

Which was filed INITIAL

(Territory to which schedule is applicable)

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

Sheet 2 of 4 Sheets

DEFINITIONS

Customer-generator:

The owner or operator of a qualified electric energy generation unit which:

- (a) Is powered by a Renewable Energy Resource as defined by Kansas state statutes (see definition below);
- (b) Has an electrical generating capacity of twenty-five kilowatts or less for residential customers or 200 kilowatts or less for commercial customers; and 1,500 kilowatts or less for Dodge City Community College.
- (c) Is located on a premises owned, operated, leased, or otherwise controlled by the Customer-generator;
- (d) Is interconnected and operates in parallel phase and synchronization with the Company;
- (e) Is appropriately sized for the Customer-generator's anticipated electric load;
- (f) Meets all applicable safety, performance, interconnection, and reliability standards established by the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers, Underwriters Laboratories, the Federal Energy Regulatory Commission, and any local governing authorities; and
- (g) Contains a mechanism that automatically disables the unit and interrupts the flow of electricity back onto the Company's electric lines in the event that service to the Customer-generator is interrupted.

Each meter connected under this rider defines a Customer-generator. A generator owned or operated by a Customer-generator cannot be connected in common with any other meter or be deemed to be for the purpose of serving the load connected to any other meter. To the extent that the Customer-generator controls the Renewable Energy Resources and meets the requirements and accepts all of the obligations of this rider, the Customer-generator is not required to own the generating facilities.

Renewable Energy Resources:

Electrical energy produced from an energy resource or technologies defined as renewable in K.S.A. 17-4652, and amendments thereto, and energy produced from municipal or other solid waste and animal waste.

Peak load:

The one-hour maximum annual demand imposed by the Company's retail load applicable to the territory to which this rider is applicable.

TERMS AND CONDITIONS

1. The Company will supply, own and maintain at its expense all necessary meters and associated equipment utilized for billing. In addition, and for purposes of monitoring Customer generation and load, the Company may install load research metering at its expense. The Customer shall supply, at no expense to the Company, a suitable location for meters and associated equipment used for billing and for load research. Such equipment shall be accessible at all times to Company personnel.

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SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 4 Sheets

2. The Company shall have the right to require the Customer, at certain times and as electric operating conditions warrant, to limit the production of electrical energy from the generating facility to an amount no greater than the load at the Customer's facility of which the generating facility is a part.
3. The Customer shall furnish, install, operate and maintain in good order and repair without cost to the Company such relays, locks and seals, breakers, automatic synchronizers, disconnecting devices, and other control and protective devices as shall be designated by the Company as being required as suitable for the operation of the generator in parallel with the Company's system.
4. The Customer shall install and maintain a visible, manual disconnect switch. This manual switch must have the capability to be locked out by Company personnel to isolate the Company's facilities in the event of an electrical outage on the Company's transmission and distribution facilities serving the Customer. This isolating device shall also serve as a means of isolation for the Customer's equipment during any Customer maintenance activities, routine outages or emergencies. The Company shall give notice to the Customer before a manual switch is locked or an isolating device used, if possible; and otherwise shall give notice as soon as practicable after locking or isolating the Customer's facilities.
5. The Customer shall reimburse the Company for any equipment, facilities, protective equipment or upgrades required solely as a result of the installation by the Customer of generation in parallel with the Company's system.
6. The Customer shall notify the Company prior to the initial energizing and start-up testing of the Customer-owned generator, and the Company shall have the right to have a representative present at said test.
7. If harmonics, voltage fluctuations, or other disruptive problems on the Company's system are directly attributable to the operation of the Customer's system, such problem(s) shall be corrected at the Customer's expense.
8. No Customer's generating system shall damage the Company's system or equipment or present an undue hazard to Company personnel. The Company shall not be liable directly or indirectly for permitting or continuing to allow an attachment of a Customer-generator facility or for the acts or omissions of a Customer-generator that cause loss or injury, including death, to any third party. The Customer-generator agrees to hold the Company harmless from injury or property damage incurred by any person and arising out of the ownership, operation, maintenance, or use of the parallel generation facility and to indemnify the Company against all liability and expense related thereto.
9. Prior to installing and interconnecting a Renewable Energy Resource the Customer shall enter into a standard interconnection contract with the Company setting forth the conditions related to technical and safety aspects of parallel generation.

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SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 4 Sheets

- 10. Service under this rider is subject to the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations and subsequent modifications thereto.
- 11. The Customer-generator shall, at its own expense, maintain in force general liability insurance without any exclusion for liabilities related to the interconnection. The amount of such insurance shall be sufficient to insure against all reasonably foreseeable direct liabilities given the size and nature of the generating equipment being interconnected, the interconnection itself and the characteristics of the system to which the interconnection is made. For Renewable Energy Resource systems having a maximum nameplate generating capability of 10 kW or less, a Customer-generator whose system meets the standards specified in Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations shall not be required to install additional controls, perform or pay for additional tests or distribution equipment or purchase additional liability insurance other than such general liability insurance. For Renewable Energy Resource systems having a maximum nameplate generating capability of greater than 10 kW, the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations shall: (1) Set forth safety, performance and reliability standards and insurance requirements; and (2) establish the qualifications for exemption from a requirement to install additional controls, perform or pay for additional tests or distribution equipment or purchase additional liability insurance.
- 12. Applications by a Customer-generator for interconnection of the qualified generation unit to the distribution system shall be accompanied by the plan for the Customer-generator's electrical generating system, including, but not limited to, a wiring diagram and specifications for the generating unit, and shall be reviewed and responded to by the Company within 30 days after receipt for systems of 10 kilowatts or less and within 90 days after receipt for all other systems. Prior to the interconnection of the qualified generation unit to the Company's system, the Customer-generator shall furnish the Company a certification from a qualified professional electrician or engineer that the installation meets the requirements of Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations. If the application for interconnection is approved by the Company and the Customer-generator does not complete the interconnection within one year after receipt of notice of the approval, the approval shall expire and the Customer-generator shall be responsible for filing a new application. Upon the change in ownership of a qualified Renewable Energy Resource, the new Customer-generator shall be responsible for filing a new application under this section.

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Replacing Schedule 224-LAC Sheet 1

Which was filed July 28⁹, 2022⁴

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

LOCAL ACCESS DELIVERY SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

For delivery to wholesale (sales for resale) customers over Southern Pioneer's 34.5 kV (or other available lower primary voltage) subtransmission/distribution system.

CHARACTER OF SERVICE

Alternating current, 60 cycle, three phase, 34.5 kV or other available lower primary voltage.

MONTHLY RATE

Demand Charge @ ~~\$4.033~~ 47

per kW. MONTHLY BILLING DEMAND

When service is provided in association with network service, the Monthly Billing Demand shall be defined as the Customer's kilowatt contribution to the Local Access Delivery System maximum hourly demand coincident with Southern Pioneer's monthly Local Access Delivery System peak in the billing month measured at the low side of the delivery point (the "Actual CP Demand"). Generation that is located behind the meter of a designated network load shall be metered and the amount of generation serving the Customer's network load at the time of Southern Pioneer's monthly Local Access Delivery System peak shall be added to the Customer's Actual CP Demand to determine the Monthly Billing Demand. For other local access service (including, but not limited to, point-to-point transmission service requiring local access service and service reservations), Monthly Billing Demand shall be the greater of the Customer's service request or actual maximum monthly demand.

LOSSES

Real Power Losses are associated with all Local Access Delivery service. The Local Access Delivery customer is responsible for replacing losses associated with all transmission service as calculated by Mid-Kansas Electric Company, LLC ("Mid-Kansas") or paying Mid-Kansas for the Real Power Losses at Mid-Kansas' wholesale rate. The applicable Real Power Loss factor for the entire service area is as follows:

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 232-LAC

Replacing Schedule 224-LAC Sheet 2
Which was filed July 28⁹, 2022⁴

SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

LOSS FACTOR

2.29 percent of energy as measured at delivery point.

DELAYED PAYMENT

As per schedule DPC.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations and the Mid-Kansas Open Access Transmission Tariff (for service over Southern Pioneer's 34.5 kV sub-transmission system) as filed with the Kansas Corporation Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC COMPANY
(Name of Issuing Utility)

Schedule: 20232 – PTR

ENTIRE SOUTHERN PIONEER TERRITORY
(Territory to which schedule is applicable)

Replacing Schedule 20224 - PTR
Which was filed ~~July 29~~ January 27, 20224

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

Sheet 1 of 1 Sheets

PROPERTY TAX SURCHARGE

APPLICABILITY

This rider is applicable to all power and energy sold to Southern Pioneer customers located in the Southern Pioneer territory.

RATE

The rate for the property tax surcharge hereunder shall be \$0.0001983925 per kWh charged to retail customers, \$0.000278329 per kwh charged to STR customers and \$0.924804.01786 Per kW charged to local access customers.

EFFECTIVE DATE

This rate schedule shall become effective with all billing statements issued, beginning the first month following Commission approval.

Issued January 247 20232
Month Day Year

Effective January 247 20232
Month Day Year

By Chantry C. Scott Executive VP/CFO

EXHIBIT 14

Consumer Advisory Council Comments

Southern Pioneer Advisory Council (“Council”) Conference Call

Date: April 27, 2023

Re: Southern Pioneer 2022 2nd Consolidated FBR Plan Annual Filing

Staff Report:

- Staff reported to the Council that the second annual rate adjustment under the Consolidated Formula Based Ratemaking Plan (“Consolidated FBR Plan”) is due Monday, May 1, 2023. The filing includes an annual rate adjustment resulting from the protocols defined in the Order Approving Settlement issued in Southern Pioneer’s combined DSC FBR Pilot Plan and 34.5kV FBR Plan on August 11, 2020 in Docket No. 19-SPEE-240-MIS. Staff presented to the council the proposed rate decrease for the distribution system of 0.3% and the proposed rate increase for the 34.5 kV system of 12.1% based on the established DSC formula. Staff then presented the combined distribution and 34.5 system rate changes for each retail rate schedule in the table below and indicated an overall retail rate increase of 0.1% is proposed.¹

SOUTHERN PIONEER ELECTRIC COMPANY Allocation of FBR Rate Adjustment to Retail Rate Schedules						
Line No.	Rate Schedule	Rate Schedule Revenue	34.5kV System Adjustment	Distribution System Adjustment	Total Adjustment	Change as Percent
		(\$)	(\$)	(\$)	(\$)	(%)
1	Residential Service (21-RS)					
2	General Use	20,453,264	134,139	(106,954)	27,186	0.1%
3	Space Heating	944,625	6,624	(5,281)	1,342	0.1%
4	General Service Small (21-GSS)	2,550,008	19,228	(15,331)	3,897	0.2%
5	General Service Large (21-GSL)	19,806,144	123,600	(98,550)	25,050	0.1%
6	General Service Space Heating	349,082	1,900	(1,515)	385	0.1%
7	Industrial Service (21-IS)	5,614,934	34,637	(27,618)	7,020	0.1%
8	Industrial Service-Primary Discount	0	0	0	-	N.A.
9	Real -Time Pricing (13-RTP)	5,444	0	0	-	N.A.
10	Transmission Level Service (21-STR)	36,666,095	2,456	(14,884)	(12,428)	0.0%
11	Municipal Power Service (21-M-I)	41,166	327	(261)	66	0.2%
12	Water Pumping Service (21-WP)	985,478	6,423	(5,121)	1,302	0.1%
13	Irrigation Service (21-IP-I)	504,673	2,920	(2,328)	592	0.1%
14	Temporary Service (21-CS)	702,911	7,519	(5,995)	1,524	0.2%
15	Lighting	442,920	4,782	(3,813)	969	0.2%
16	Total Retail Rates	89,066,744	344,556	(287,652)	56,904	0.1%

¹ The rate changes in this table matches the testimony of Mr. Rich Macke.

EXHIBIT 14

- Staff also reported the proposed increase to the wholesale 34.5 kV local access delivery system rate from \$3.47/kW to \$4.03/kW.
- Staff discussed with the Council the drivers of the 34.5 kV system rate increase.

Council Comments:

- The Council was appreciative of the information and thanked Staff for its efforts. The Council was supportive of the proposed rate changes. The Council also complimented Staff on its efforts to communicate and mitigate rate impacts to the Southern Pioneer customers.

CERTIFICATE OF SERVICE

I, the undersigned, hereby certify that a true and correct copy of the foregoing pleading was electronically served this 1st day of May, 2023 to:

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