

**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 Based)
Ratemaking Plan Approved in Docket)
No. 19-SPEE-240-MIS.)**

Docket No. 25-SPEE-395-RTS

DIRECT TESTIMONY

PREPARED BY

TIM REHAGEN

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

June 24, 2025

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I. Introduction, Qualifications and Purpose of Testimony

Q. Would you please state your name and business address?

A. My name is Tim Rehagen. My business address is 1500 Southwest Arrowhead Road, Topeka, Kansas, 66604.

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

A. I am employed by the Kansas Corporation Commission (Commission) as a Senior Auditor.

Q. Would you please describe your educational background and business experience?

A. I received a Bachelor of Arts degree with an emphasis in Accounting from Columbia College in St. Louis, Missouri, in March 2012. I began employment with the Commission as an Auditor in June 2012. In November 2016, I was promoted to my current position of Senior Auditor.

Q. Have you ever testified before the Commission?

A. Yes, I filed testimony before the Commission in Docket Nos. 12-MKEE-410-RTS, 13-MKEE-699-RTS, 14-WTCT-142-KSF, 14-BHCG-502-RTS, 15-KCPE-116-RTS, 15-WSEE-115-RTS, 16-MKEE-023-TAR, 17-WSEE-147-RTS, 18-KGSG-560-RTS, 18-SPEE-477-RTS, 20-SPEE-169-RTS, 21-SPEE-411-RTS, 22-SPEE-501-TAR and 23-

1 SPEE-792-RTS, 24-SPEE-688-RTS, 25-MTLT-161-KSF, 25-SEPE-309-TAR and 25-
2 EKCE-294-RTS.

3 **Q. What were your responsibilities in Staff's review of the Application filed in Docket**
4 **No. 25-SPEE-395-RTS (25-395 Docket)?**

5 A. My responsibilities were to analyze, audit and review Southern Pioneer Electric
6 Company's (Southern Pioneer or Company) 2025 Formula Based Rate (FBR) filing. I
7 examined the Company's filing for accuracy and adherence to regulatory accounting
8 principles and confirmed that the filed Application complied with the FBR Protocols
9 approved in Docket No. 19-SPEE-240-MIS (19-240 Docket). I was responsible for making
10 any necessary adjustments to Southern Pioneer's FBR inputs and ensuring that the resulting
11 rates were just and reasonable. My responsibilities were carried out under the direction of
12 the Chief of Accounting and Financial Analysis, Chad Unrein.

13 **Q. Please provide the audit steps performed by Staff in reviewing Southern Pioneer's**
14 **Application.**

15 A. Southern Pioneer distributed electronic copies of its exhibits and workpapers that were
16 used to calculate the FBR to all participating parties in the case. Staff reviewed these
17 documents and verified that Southern Pioneer accurately reflected the historical data for
18 the 2024 test year from its 2024 Financial and Statistical Report (CFC Form 7) in the FBR
19 template and that the allocation factors within Exhibit 3 of the Application were correctly
20 calculated based on the FBR Protocols. Staff also reviewed Southern Pioneer's
21 adjustments to the historical test year and examined the methodology used to allocate the
22 proposed FBR revenue adjustments among the various retail customer classes.
23

II. Organization

Q. How is your testimony organized?

A. My testimony is organized into two sections:

- Section III contains a discussion of Southern Pioneer's current FBR plan, a summary of Southern Pioneer's adjustments to the 2024 financial results, and an explanation of its FBR revenue requirement calculations.
- Section IV contains an explanation of Staff's adjustment to exclude additional expenses in account 426.1 and various 900 accounts from the FBR.

III. Current FBR Plan

A. Overview

Q. Please provide a general overview of Southern Pioneer's current FBR Plan.

A. Southern Pioneer's current FBR Plan was approved by the Commission in the 19-240 Docket.¹ The FBR mechanism established in that Docket allows Southern Pioneer to make annual updates to its retail rates charged to customers receiving service off the Company's distribution system and its Local Access Delivery Service (LADS) rate charged to customers receiving service off Southern Pioneer's 34.5 kV sub-transmission system. The current FBR template calculates separate net operating income adjustments for both the

¹ This is the fifth and final DSC-FBR filing since the approval of the current five-year term of the FBR Plan in the 19-240 Docket. The first four filings were in Docket Nos. 21-SPEE-411-RTS, 22-SPEE-501-TAR, 23-SPEE-792-RTS and 24-SPEE-688-RTS. In accordance with Section D of Southern Pioneer's FBR Protocols (as shown on pages 3-4 of Exhibit 1 in the Order Approving Settlement in the 19-240 Docket), the Company intends to file for a renewal of its FBR Plan later this year.

1 distribution and 34.5 kV sub-transmission systems. These adjustments enable Southern
2 Pioneer to achieve a 1.60 Debt Service Coverage (DSC) ratio for both of its systems.²

3 **Q. Please provide an overview of the DSC formula.**

4 A. The DSC formula in the FBR calculation is based on Southern Pioneer's financial results
5 as presented in its CFC Form 7 and the trial balance, which utilizes the RUS Uniform
6 System of Accounts. The definition of the DSC Ratio is stated as follows:

7 "Debt Service Coverage Ratio" means the ratio of: (a) net income (after taxes and
8 after eliminating any gain or loss on sale of assets or other extraordinary gain or
9 loss), plus depreciation expense, amortization expense, and interest expense, non-
10 cash tax expense, and other non-cash expenses (such as actuarial pension expenses)
11 minus non-cash patronage, and non-cash income from joint ventures, and cash tax
12 expense; to (b) all principal payments due within the period on all Long-Term
13 Debt...plus interest expense (all as calculated on a consolidated basis for the
14 applicable period in accordance with the Accounting Standards).³

15
16 This definition was derived from CoBank's method for calculating DSC ratios in Southern
17 Pioneer's Credit Agreement. The agreement requires Southern Pioneer to maintain a
18 minimum unadjusted DSC ratio of 1.35 at the end of each fiscal year. The targeted DSC
19 ratio within the current FBR protocols is 1.60.⁴

² Southern Pioneer originally had separate FBRs for its distribution system (the DSC-FBR approved in Docket No. 13-MKEE-452-MIS) and its 34.5 kV sub-transmission system (the 34.5 kV-FBR approved in Docket No. 16-MKEE-023-TAR), which included separate formula templates. In the 19-240 Docket, both FBRs were consolidated into a single FBR Plan. See the Order Approving Settlement in the 19-240 Docket (August 11, 2020).

³ This definition comes from Article 7, Section 7.1 of Southern Pioneer's Credit Agreement with CoBank.

⁴ See Section E.1 of the FBR Protocols (Pages 3-4 of Exhibit 1 in the Order Approving Settlement in the 19-240 Docket).

1 **B. Adjustments**

2 **Q. Please describe the adjustments allowed within the FBR Protocols that Southern**
3 **Pioneer made in calculating the adjusted DSC ratios in the current Docket.**

4 A. A limited number of adjustments are allowed within the FBR Protocols (see Section F.1
5 of the Protocols). Adjustments made to the historical test year financial data by Southern
6 Pioneer within the current Application include:⁵

- 7 • An adjustment to annualize the FBR rate adjustments (for both the distribution and
8 34.5 kV systems) implemented during the 2024 test year.
- 9 • An adjustment to remove typically excluded items (e.g., dues, donations, charitable
10 contributions, promotional advertising, etc.) in accordance with K.S.A. 66-101f(a).
- 11 • An adjustment to Tax Expense-Other to recognize the actual cash taxes that were
12 either paid by or refunded to Southern Pioneer during the test year.
- 13 • Adjustments to reflect the projected long-term interest expense and projected
14 other interest expense for the 2025 budgeted calendar year.
- 15 • An adjustment to reflect debt service principal payments expected for the 2025
16 budgeted calendar year.
- 17 • An adjustment to reflect projected asset growth during the 2025 budgeted calendar
18 year.

19 Southern Pioneer also made true-up adjustments for its distribution and 34.5 kV systems
20 in order to reconcile its projected 2024 debt service to its actual 2024 debt service.⁶

⁵ See Exhibit 3, pages 4-5 of the Application for the calculations of these adjustments.

⁶ See Exhibit 3, Workpaper 8 (WP8) of the Application for the calculations of these true-up adjustments.

1 **C. Revenue Requirements**

2 **Q. Please discuss the FBR revenue requirement calculations filed by Southern Pioneer**
3 **in its Application.**

4 A. Southern Pioneer's current FBR Plan is designed to achieve a DSC ratio of 1.60 for both
5 its distribution system and its 34.5 kV sub-transmission system. Using the FBR template,
6 Southern Pioneer calculated a 2024 DSC ratio of 1.38 for its distribution system resulting
7 in a 0.22 variance. Multiplying this variance by the projected 2025 debt service payments
8 allocated to the distribution system and adding the distribution system true-up adjustment
9 yielded a net increase in operating income of \$2,211,945.⁷ In addition, Southern Pioneer's
10 retail customers were allocated a net increase in operating income of \$489,885 (calculation
11 detailed below) related to the 34.5 kV sub-transmission system.⁸ Southern Pioneer's 2024
12 FBR adjustment resulted in a net \$2,701,830 increase to operating income for its retail
13 customers, which was allocated to each customer class based on the class's contribution to
14 base revenues and then, converted to a per kWh rate using 2024 historical energy sales.⁹

15 For the 34.5 kV sub-transmission system, Southern Pioneer calculated a DSC ratio
16 of 1.34 for the 2024 test year, resulting in a 0.26 variance. Multiplying this variance by
17 the projected 2025 debt service payments allocated to the 34.5 kV sub-transmission system
18 and then adding the true-up adjustment related to the sub-transmission system yielded a
19 net operating income increase of \$694,812.¹⁰ The net operating income increase was then

⁷ See Exhibit 3, page 2, Line No. 58, Column (h) of the Application for the calculation of this net operating income increase.

⁸ Southern Pioneer allocated its 34.5 kV FBR adjustment based on its retail vs. wholesale customers' contribution to the total billing demand for its sub-transmission system.

⁹ See Exhibit 3, page 7 and Workpaper 3 (WP3) of the Application for the allocation of the \$2,701,830 retail FBR adjustment to the customer classes and the corresponding per kWh rate adjustments.

¹⁰ See Exhibit 3, page 2, Line No. 58, Column (g) of the Application for the calculation of this net operating income increase.

1 divided by the 2024 34.5 kV billing demand of 808,684 kW, resulting in a per kW
2 adjustment of \$0.86. When applied to Southern Pioneer's current LADS rate of \$4.34/kW,
3 the resulting adjusted LADS rate increased to \$5.20/kW.¹¹ Multiplying the 34.5 kV retail
4 billing demand of 570,171 kW by the \$0.86 per kW adjustment yielded a total revenue
5 increase of \$489,885 for retail customers related to the 34.5 kV sub-transmission system.
6 When added to the reduction for the distribution revenue requirement of \$2,211,945,
7 Southern Pioneer calculated a net revenue increase of \$2,701,830 (as discussed in previous
8 paragraph) for retail ratepayers.¹²
9

10 **IV. Staff Adjustment**

11 **Q. Please discuss Staff's proposed adjustment to the FBR calculation.**

12 A. In Exhibit 12 of the Application, Southern Pioneer removed 50% or 100% of various
13 expenses related to dues, donations, scholarships, promotional items, sponsorships, etc.
14 Staff further reviewed the expenses in Exhibit 12 along with the full general ledger detail
15 for accounts 902 through 932 and determined that an additional \$29,523 of various
16 expenses related to sponsorships, coffee, meals, prizes, gifts, holiday parties, etc. should
17 be disallowed.¹³ These expenses are the result of activities or programs that are not
18 necessary to provide safe and reliable electric utility service to customers. This exclusion
19 reduces the net operating income adjustment for the distribution system from \$2,211,945

¹¹ Southern Pioneer's current LADS rate of \$4.34/kW was approved in Docket No. 24-SPEE-688-RTS. See the Order Approving Rate Adjustments issued in that Docket on July 30th, 2024, for the final approval of this rate. Also, see Exhibit 3, page 7 in the current Application for the calculation of the \$5.20/kW LADS rate.

¹² See Exhibit 3, page 7 of the Application for these calculations.

¹³ See Staff Exhibits 2a and 2b for Staff's additional exclusions of expenses from Exhibit 12 and the general ledger detail for the 900 accounts. Specifically, Staff identified an additional \$21,463 of expenses from Exhibit 12 (Staff Exhibit 2a) and an additional \$8,061 of expenses from the general ledger detail (Staff Exhibit 2b) that should be disallowed, which totals \$29,523.

(in the original Application) to \$2,132,059.¹⁴ After adding the 34.5 kV component of the retail revenue increase related to the 34.5 kV sub-transmission system (\$489,885), the final net revenue increase for retail ratepayers amounts to \$2,621,944, a \$79,886 reduction from the original net retail revenue increase of \$2,701,830.¹⁵ The \$2,621,944 increase is then allocated to each customer class, resulting in updated per kWh FBR adjustments for each class based on Staff's revised net retail revenue increase.¹⁶ Staff's adjustment has no impact on the net operating income adjustment for the 34.5 kV system.¹⁷

Q. Please explain why Staff is still proposing the full \$25,523 adjustment when it has no impact on the 34.5 kV net operating income adjustment.

A. While Staff's proposed adjustment will not affect the net operating income adjustment for the 34.5 kV system, it will impact the 34.5kV debt service margin, which serves as the basis for the true-up adjustment in next year's FBR filing. The true-up adjustment is calculated by first dividing the actual debt service payments from the prior calendar year (2024 in this case) by total debt service margins from last year's FBR filing. The resulting DSC ratio is then netted against the 1.60 target DSC ratio. The resulting variance is then multiplied by the actual prior year debt service payments which yields a new net operating income adjustment. This net operating income adjustment is then compared to the net

¹⁴ See column (h), lines 54-58 on page 2 of Staff Exhibit 1a for the calculation of the revised distribution system net operating income adjustment.

¹⁵ See Staff Exhibit 1b, lines 6-13 for the revised calculation of the net retail revenue increase.

¹⁶ See Staff Exhibit 1b, lines 15-30 for the updated per kWh FBR adjustment calculations by rate class based on Staff's revised net retail revenue increase of \$2,621,944.

¹⁷ In calculating the net operating income adjustments, the DSC ratio adjustment required to meet the 1.60 DSC ratio target is rounded to two decimal places in the FBR template. In the original Application, the DSC ratio for the 34.5 kV system was approximately 1.343427, while the same DSC ratio after Staff's adjustment amounts to roughly 1.343799. When compared to the Debt Service Coverage ratio target of 1.60, the difference (the required DSC ratio adjustment) in both cases amounts to 0.26 when rounded to two decimal places. Therefore, the 34.5 kV net operating income adjustment is not affected by Staff's adjustment. See Staff Exhibit 1a, lines 54-58 for the calculations of both net operating income adjustments.

1 operating income adjustment approved by the Commission in the previous year's FBR
2 filing, with the difference being the true-up adjustment.¹⁸

3 By removing the \$29,523 amount from the current FBR calculation, the total test
4 year debt service margin related to the 34.5 kV system increases from \$2,955,497 (in the
5 Application) to \$2,956,315. This amount will be reflected in next year's true-up
6 adjustment since the true-up adjustment calculation divides actual debt service payments
7 from the prior calendar year by total debt service margins from the previous year's FBR
8 filing.¹⁹

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

10 **A. Yes.**

¹⁸ See Exhibit 3, Workpaper 8 (WP8) of the Application for the calculation of this year's true-up adjustment.

¹⁹ See Staff Exhibits 1a-1d for the revised version of Exhibit 3 of the Application which includes Staff's adjustments highlighted in green. The amounts highlighted in yellow are the amounts that are affected by Staff's adjustments.

SOUTHERN PIONEER ELECTRIC COMPANY
ADJUSTED FORMULA-BASED RATE - 2024 TEST YEAR

(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	
		UNADJUSTED HISTORICAL TEST YEAR		ADJUSTMENTS SOUTHERN PIONEER	STAFF	ADJUSTED HISTORICAL TEST YEAR			
LINE NO.	ITEM	2024	NO.	AMOUNT	AMOUNT	2024	34.5 kV ALLOCATION FACTORS	34.5 kV SYSTEM (\$)	DISTRIBUTION SYSTEM (\$)
		(\$)		(\$)	(\$)	(\$)		(e) x (f)	(e) - (g)
1.	<u>A. STATEMENT OF OPERATIONS</u>								
2.	Operating Revenue and Patronage Capital	69,050,330	F7, Pt. A, Col. B	[1]	445,951	69,496,281	Direct	¹ 3,821,959	65,674,322
3.	Power Production Expense	-	F7, Pt. A, Col. B			-	0.0000	-	-
4.	Cost of Purchased Power	42,910,152	F7, Pt. A, Col. B			42,910,152	0.0000	-	42,910,152
5.	Transmission Expense	1,121,173	F7, Pt. A, Col. B			1,121,173	1.0000	1,121,173	-
6.	Regional Market Expense	-	F7, Pt. A, Col. B			-	0.0000	-	-
7.	Distribution Expense - Operation	5,129,856	F7, Pt. A, Col. B	[2-a]	(1,439)	5,128,417	0.0000	-	5,128,417
8.	Distribution Expense - Maintenance	2,507,509	F7, Pt. A, Col. B	[2-b]	-	2,507,509	0.0000	-	2,507,509
9.	Customer Accounts Expense	1,737,806	F7, Pt. A, Col. B	[2-c]	(3,135)	1,734,671	0.0000	-	1,734,671
10.	Customer Service and Informational Expense	310,598	F7, Pt. A, Col. B	[2-d]	(15,386)	295,212	0.0000	-	295,212
11.	Sales Expense	61,017	F7, Pt. A, Col. B	[2-e]	(56,999)	4,018	0.0000	-	4,018
12.	Administrative and General Expense	3,127,733	F7, Pt. A, Col. B	[2-f]	(55,399)	3,043,111	0.0176	² 53,433	2,989,678
13.	Total Operation & Maintenance Expense	56,905,844	F7, Pt. A, Col. B		(132,358)	56,744,262		1,174,606	55,569,657
14.	Depreciation and Amortization Expense	4,314,800	F7, Pt. A, Col. B			4,314,800	0.2407	³ 1,038,564	3,276,236
15.	Tax Expense - Property & Gross Receipts	-	F7, Pt. A, Col. B			-	0.2159	⁴ -	-
16.	Tax Expense - Other	1,213,769	F7, Pt. A, Col. B	[3]	(942,757)	271,012	0.0594	⁵ 16,095	254,917
17.	Interest on Long-Term Debt	5,699,565	F7, Pt. A, Col. B	[4]	169,761	5,869,326	0.2159	⁴ 1,267,335	4,601,992
18.	Interest Charged to Construction - Credit	-	F7, Pt. A, Col. B			-	0.2159	⁴ -	-
19.	Interest Expense - Other	180,741	F7, Pt. A, Col. B	[5]	115,325	296,066	0.2159	⁴ 63,928	232,138
20.	Other Deductions	948,908	F7, Pt. A, Col. B	[2-g]	(37,598)	911,010	0.2159	⁴ 196,710	714,300
21.	Total Cost of Electric Service	69,263,627	F7, Pt. A, Col. B		(827,628)	68,406,476		3,757,237	64,649,239
22.	Patronage Capital & Operating Margins	(213,297)	F7, Pt. A, Col. B		1,273,579	1,089,805		64,722	1,025,083
23.	Non Operating Margins - Interest	39,896	F7, Pt. A, Col. B			39,896	0.2159	⁴ 8,615	31,281
24.	Allowance for Funds Used During Construction	-	F7, Pt. A, Col. B			-	0.2159	⁴ -	-
25.	Income (Loss) from Equity Investments	-	F7, Pt. A, Col. B			-	0.0000	-	-
26.	Non Operating Margins - Other	60,436	F7, Pt. A, Col. B	[8]	-	60,436	0.0176	² 1,061	59,375
27.	Generation and Transmission Capital Credits	2,401,562	F7, Pt. A, Col. B			2,401,562	0.0000	-	2,401,562
28.	Other Capital Credits and Patr. Dividends	963,439	F7, Pt. A, Col. B			963,439	0.2159	⁴ 208,031	755,408
29.	Extraordinary Items	-	F7, Pt. A, Col. B			-	0.0000	-	-
30.	Patronage Capital or Margins	3,252,036	F7, Pt. A, Col. B		1,273,579	29,523	0.0620	⁶ 282,428	4,272,709

Amounts affected by Staff's adjustments.

Staff's adjustments.

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

(a)	(b)	(c)		(d)		(e)	(f)	(g)	(h)
		UNADJUSTED HISTORICAL TEST YEAR		ADJUSTMENTS SOUTHERN PIONEER	STAFF	ADJUSTED HISTORICAL TEST YEAR			
LINE NO.	ITEM	2024 (\$)	NO.	AMOUNT (\$)	AMOUNT (\$)	2024 (\$)	34.5 kV ALLOCATION FACTORS	34.5 kV SYSTEM (\$)	DISTRIBUTION SYSTEM (\$)
31.								(e) x (f)	(e) - (g)
32.	<u>B. DEBT SERVICE PAYMENTS</u>								
33.	Interest Expense	5,880,306	Line 17 + Line 19	285,086		6,165,392	0.2159	⁴ 1,331,263	4,834,129
34.	Principal Payments	3,752,230	F7, Pt. O, Col. B	[6] 270,951		4,023,181	0.2159	⁴ 868,706	3,154,476
35.	Total Debt Service Payments	9,632,536		556,037		10,188,573	0.2159	2,199,968	7,988,605
36.									
37.	<u>C. DEBT SERVICE MARGINS</u>								
38.	Patronage Capital or Margins	3,252,036	Line 30			4,555,138	0.0620	⁶ 282,428	4,272,709
39.	Plus: Depreciation and Amortization Expense	4,314,800	Line 14			4,314,800	0.2407	³ 1,038,564	3,276,236
40.	Plus: Interest Expense	5,880,306	Line 33	285,086		6,165,392	0.2159	⁴ 1,331,263	4,834,129
41.	Plus: Non-Cash Other Deductions Amortizations	876,898	Trial Balance			876,898	0.2159	⁴ 189,344	687,554
42.	Plus: Cash Capital Credits Cash Received	1,494,713	F7, Pt. J, L6, Col. A			1,494,713	0.2159	⁴ 322,746	1,171,967
43.	Plus: Non-Cash Income Tax Expense	1,213,769	Line 16	(1,213,769)		-	0.0594	⁵ -	-
44.	Less: Generation and Transmission Capital Credits	(2,401,562)	Line 27			(2,401,562)	0.0000	-	(2,401,562)
45.	Less: Other Capital Credits and Patr. Dividends	(963,439)	Line 28			(963,439)	0.2159	⁴ (208,031)	(755,408)
46.	Total Debt Service Margins	13,667,520				14,041,939		2,956,315	11,085,625
47.									
48.	<u>D. DEBT SERVICE COVERAGE</u>	1.42	Line 46/Line 35			1.38		1.34	1.39
49.									
50.	<u>E. DEBT SERVICE COVERAGE TARGET</u>							1.60	1.60
51.						Adjusted DSC Margins are:		<u>Below the Target</u>	<u>Below the Target</u>
52.									
53.	<u>F. OPERATING INCOME ADJUSTMENT</u>								
54.	DSC Adjustment Required to Achieve Target							0.26	0.21
55.	Debt Service Payments							2,199,968	7,988,605
56.	After-Tax Operating Income Adjustment							571,992	1,677,607
57.	Add True-Up							122,820	454,452
58.	Net Operating Income Adjustment							694,812	2,132,059

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.

Amounts affected by Staff's adjustments.

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
		UNADJUSTED HISTORICAL TEST YEAR		ADJUSTMENTS SOUTHERN PIONEER	STAFF	ADJUSTED HISTORICAL TEST YEAR			
LINE NO.	ITEM	2024 (\$)	NO.	AMOUNT (\$)	AMOUNT (\$)	2024 (\$)	34.5 kV ALLOCATION FACTORS	34.5 kV SYSTEM (\$)	DISTRIBUTION SYSTEM (\$)
59.	<u>G. EQUITY TEST (Increase will not result in > 15% Distribution Equity ratio if minimum DSC of 1.35 is achieved)</u>								
60.		Pre-Adjustment		Plus Adjustment		Post-Adjustment			
61.	Total Margins and Equities	53,333,266	F7, Pt. C, L35	2,826,871		56,160,137			
62.	Total Assets	189,054,533	F7, Pt C, L28	5,897,544		194,952,077			
63.	Investment in Associate Organizations	39,843,529	F7, Pt. 7a, Col (c), Sum (L5:L8)			39,843,529			
64.	Equity Ratio	9.04%	(L61-L63)/(L62-L63)			10.52%			
65.									
66.	<u>H. FINAL REVENUE ADJUSTMENT PROPOSED</u>								
67.	Operating Income Adjustment					2,826,871		694,812	2,132,059
68.	Rate Schedule Revenue					69,496,281		3,821,959	65,674,322
69.	Adjustment Percentage					4.1%		18.2%	3.2%

Amounts affected by Staff's adjustments.

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	\$ 694,812
2	Total Demand	WP1a, L 28	808,684 kW
3	Resultant \$/kW Adjustment	L1/L2	\$ 0.86 /kW
4	Current LADS Rate	Pg.3, L14	\$ 4.34 /kW
5	Final Adjusted LADS Rate	L3 + L4	\$ 5.20 /kW

II. Calculate the Total FBR Retail Rate Adjustment

Line No.	Description	Source	Amount
6	FBR Adjustment - Distribution	Pg.2, L58	\$ 2,132,059
7			
8	34.5kV Adjustment - Retail		
9	Retail 34.5kV Demand	WP1a, L26	570,171 kW
10	Resultant \$/kW Adjustment	L3	\$ 0.86 /kW
11		L9 x L10	\$ 489,885
12			
13	Total FBR Adjustment - Retail	L6 + L11	\$ 2,621,944
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 ¹	Historical Energy Sales ²	FBR Adjustment per kWh ³
		(\$)	(kWh)	(\$)
15	Residential Service (17-RS)			
16	General Use	984,188	114,131,140	0.00862
17	Space Heating	26,366	3,341,374	0.00789
18	General Service Small (17-GSS)	147,515	13,015,169	0.01133
19	General Service Large (17-GSL)	906,032	124,634,227	0.00727
20	General Service Space Heating	10,259	2,355,590	0.00436
21	Industrial Service (17-IS)	241,099	42,585,382	0.00566
22	Interruptible Industrial Service (17-INT)	-	-	N.A.
23	Real -Time Pricing (13-RTP)	-	21,450	N.A.
24	Transmission Level Service (17-STR) ³	120,406		
25	Distribution	112,562	439,706,994	0.00026
26	34.5kV	7,844		
25	Municipal Power Service (17-M-I)	3,264	231,675	0.01409
26	Water Pumping Service (17-WP)	49,284	7,192,548	0.00685
27	Irrigation Service (17-IP-I)	18,955	2,288,104	0.00828
28	Temporary Service (17-CS)	1,153	58,122	0.01984
29	Lighting	113,422	2,292,229	0.04948
30	Total Retail Rates	2,621,944	751,854,004	

¹ See Workpaper 3 for detail. Total FBR adjustment by rate class is the sum of Distribution and 34.5kV adjustments for that class.

² See Work Paper 4.

³ 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.

Amounts affected by Staff's adjustments.

**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 24-415 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	18,049,885	114,131,140	8.76	9,998,473	(601,527)	9,396,946	8,652,939	36.5%	8,652,939	39.3%	794,537
3	Space Heating	500,661	3,341,374	8.61	287,741	(18,891)	268,850	231,812	1.0%	231,812	1.1%	21,286
4	General Service Small (17-GSS)	2,245,212	13,015,169	7.86	1,023,582	(75,314)	948,268	1,296,944	5.5%	1,296,944	5.9%	119,089
5	General Service Large (17-GSL)	16,837,373	124,634,227	7.67	9,563,734	(692,155)	8,871,579	7,965,794	33.6%	7,965,794	36.2%	731,442
6	General Service Space Heating	272,843	2,355,590	8.38	197,435	(14,791)	182,644	90,199	0.4%	90,199	0.4%	8,282
7	Industrial Service (17-IS)	4,713,307	42,585,382	6.76	2,878,977	(285,406)	2,593,571	2,119,736	8.9%	2,119,736	9.6%	194,640
8	Interruptible Industrial Service (17-INT)	-	-	-	-	-	-	-	-	-	-	-
9	Real -Time Pricing (RTP)	4,812	21,450	-	4,812	-	4,812	-	-	-	-	-
10	Transmission Level Service (17-STR)	22,625,049	439,706,994	5.65	24,861,263	-	24,861,263	1,726,179	7.3%	-	-	112,562
11	Municipal Power Service (17-M-I)	39,186	231,675	5.17	11,981	(1,493)	10,488	28,698	0.1%	28,698	0.1%	2,635
12	Water Pumping Service (17-WP)	858,569	7,192,548	6.52	468,809	(43,543)	425,266	433,303	1.8%	433,303	2.0%	39,787
13	Irrigation Service (17-IP-I)	343,780	2,288,104	7.85	179,641	(2,512)	177,129	166,651	0.7%	166,651	0.8%	15,302
14	Temporary Service (17-CS)	14,821	58,122	8.79	5,108	(425)	4,683	10,138	0.0%	10,138	0.05%	931
15	Lighting	1,120,392	2,292,229	6.03	138,193	(15,001)	123,192	997,199	4.2%	997,199	4.5%	91,566
16	Total Retail Rates	67,625,890	751,854,004		49,619,749	(1,751,058)	47,868,691	23,719,593	100%	21,993,413	100%	2,132,059

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 24-415 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	18,049,885	114,131,140	8.76	9,998,473	(601,527)	9,396,946	8,652,939	36.5%	8,652,939	39.3%	189,651
19	Space Heating	500,661	3,341,374	8.61	287,741	(18,891)	268,850	231,812	1.0%	231,812	1.1%	5,081
20	General Service Small (17-GSS)	2,245,212	13,015,169	7.86	1,023,582	(75,314)	948,268	1,296,944	5.5%	1,296,944	5.9%	28,426
21	General Service Large (17-GSL)	16,837,373	124,634,227	7.67	9,563,734	(692,155)	8,871,579	7,965,794	33.6%	7,965,794	36.2%	174,590
22	General Service Space Heating	272,843	2,355,590	8.38	197,435	(14,791)	182,644	90,199	0.4%	90,199	0.4%	1,977
23	Industrial Service (17-IS)	4,713,307	42,585,382	6.76	2,878,977	(285,406)	2,593,571	2,119,736	8.9%	2,119,736	9.6%	46,459
24	Interruptible Industrial Service (17-INT)	0	0	-	0	0	0	-	0.0%	-	-	-
25	Real -Time Pricing (RTP)	4,812	21,450	-	4,812	0	4,812	-	0.0%	-	-	-
26	Transmission Level Service (17-STR)	22,625,049	439,706,994	5.65	24,861,263	0	24,861,263	1,726,179	7.3%	-	-	7,844
27	Municipal Power Service (17-M-I)	39,186	231,675	5.17	11,981	(1,493)	10,488	28,698	0.1%	28,698	0.1%	629
28	Water Pumping Service (17-WP)	858,569	7,192,548	6.52	468,809	(43,543)	425,266	433,303	1.8%	433,303	2.0%	9,497
29	Irrigation Service (17-IP-I)	343,780	2,288,104	7.85	179,641	(2,512)	177,129	166,651	0.7%	166,651	0.8%	3,653
30	Temporary Service (17-CS)	14,821	58,122	8.79	5,108	(425)	4,683	10,138	0.0%	10,138	0.05%	222
31	Lighting	1,120,392	2,292,229	6.03	138,193	(15,001)	123,192	997,199	4.2%	997,199	4.5%	21,856
32	Total Retail Rates	67,625,890	751,854,004		49,619,749	(1,751,058)	47,868,691	23,719,593		21,993,413		489,885

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.

Amounts affected by Staff's adjustments.

STR Class Rate Adjustment**I. FBR Adjustment - Distribution System**

Exclude non-general plant Debt Service (DS)

Line

No.

1	\$ 2,132,059	Total Distribution Revenue Adjustment from Pg 2, L 58
2	84%	Non-general plant additions for Budget Year
3		
4	466,584	additional DS for non-general plant in the Test Year
5	78%	Distribution System allocation
6	365,837	
7	1.60	Target DSC
8	585,339	
9	1,546,720	
10	7.3%	STR %
	\$ 112,562	

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

	STR KWH	Rate	Base Rev	
Jan-Jul	268,002,841	0.00206	\$ 552,086	23-SPEE-792-RTS
	STR KW	Rate	Base Rev	
Aug-Dec	850,792	1.380	\$ 1,174,093	24-SPEE-688-RTS
	268,853,633		\$ 1,726,179	

II. FBR Adjustment - 34.5kV System

Allocate 34.5kV FBR Adjsutment to 34.5kV STR

Billing kW for Test Year	9130.00	
Resultant \$/kW Adjustment	\$ 0.86	Pg 3, L3
Total 34.5kV STR Adjustment	\$ 7,844.39	

Amounts affected by Staff's adjustments.

STAFF ADJUSTMENT TO ADMINISTRATIVE & GENERAL EXPENSES (Exhibit 12 of the Application)

A	B	C	D	E	F	G	H	I	J	K
Account	Account Description	Date	Reference	Vendor Name	Amount	Southern Pioneer Exclusion %	Southern Pioneer - Excluded Amount (F * G)	Staff Exclusion %	Staff - Excluded Amount (F * I)	Staff Adjustment (J - I)
426.1	DONATIONS	7/17/2024	BOOT SCRAMBLE SPONSOR 2024	SEWARD COUNTY RODEO ASSOCIATION INC	\$ 500.00	50%	\$ (250.00)	100%	\$ (500.00)	\$ (250.00)
426.1	DONATIONS	11/4/2024	THANKSGIVING/CHRISTMAS MEAL FOR RESIDENT	PRAIRIE PLAZA APARTMENTS	100.00	50%	(50.00)	100%	(100.00)	(50.00)
912	DEMONSTRATION & SELLING (PROMOTION)	3/14/2024	LIB CHAMBER TABLE DECOR, PRIZES	TERRAZAS RUBY	192.54	50%	(96.27)	100%	(192.54)	(96.27)
912	DEMONSTRATION & SELLING (PROMOTION)	3/16/2024	LIB CHAMBER GIFT BAG SUPPLIES	PATTERSON, MELANIE A	53.35	50%	(26.68)	100%	(53.35)	(26.67)
912	DEMONSTRATION & SELLING (PROMOTION)	3/16/2024	LIB CHAMBER TABLE DECOR	TERRAZAS RUBY	162.49	50%	(81.25)	100%	(162.49)	(81.24)
930.1	GENERAL ADVERTISING EXPENSE	1/18/2024	2024 CHAMBER BASH PLATINUM SPONSORSHIP	LIBERAL AREA CHAMBER OF COMMER	2,000.00	50%	(1,000.00)	100%	(2,000.00)	(1,000.00)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1/5/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	208.25	0%	-	100%	(208.25)	(208.25)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1/13/2024	COFFEE	RAUSCH, THEODORE J	190.55	0%	-	100%	(190.55)	(190.55)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1/19/2024	COFFEE, CREAMER	ROTOLO, MICHELLE L	11.38	0%	-	100%	(11.38)	(11.38)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1/22/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	130.57	0%	-	100%	(130.57)	(130.57)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1/23/2024	BREAKROOM DRINKS	VILLALOBOS, IPOLITO	112.31	0%	-	100%	(112.31)	(112.31)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1/24/2024	COFFEE, CAPPUCCINO & SUGAR	PRAIRIE FIRE COFFEE ROASTERS	260.80	0%	-	100%	(260.80)	(260.80)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	2/7/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	14.81	0%	-	100%	(14.81)	(14.81)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	2/9/2024	COFFEE CREAMER	ALLEN, JULIE E	15.69	0%	-	100%	(15.69)	(15.69)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	2/13/2024	POPCORN FOR OFFICE	TERRAZAS RUBY	70.05	0%	-	100%	(70.05)	(70.05)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	2/14/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	183.14	0%	-	100%	(183.14)	(183.14)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	2/19/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	23.54	0%	-	100%	(23.54)	(23.54)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	2/22/2024	COFFEE - LIBERAL	PRAIRIE FIRE COFFEE ROASTERS	135.68	0%	-	100%	(135.68)	(135.68)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	2/12/2024	25 BREAKFAST BUTTONS	PATTERSON, MELANIE A	125.00	0%	-	100%	(125.00)	(125.00)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	3/4/2024	BREAKROOM DRINKS	PATTERSON, MELANIE A	77.37	0%	-	100%	(77.37)	(77.37)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	3/13/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	168.19	0%	-	100%	(168.19)	(168.19)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	3/14/2024	CREAMER	TERRAZAS RUBY	7.20	0%	-	100%	(7.20)	(7.20)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	3/14/2024	CREAMER	ROTOLO, MICHELLE L	8.37	0%	-	100%	(8.37)	(8.37)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	3/20/2024	COFFEE & CAPPUCCINO - LIBERAL	PRAIRIE FIRE COFFEE ROASTERS	128.35	0%	-	100%	(128.35)	(128.35)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	3/29/2024	BREAKROOM DRINKS	PATTERSON, MELANIE A	125.57	0%	-	100%	(125.57)	(125.57)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	3/31/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	24.06	0%	-	100%	(24.06)	(24.06)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	3/31/2024	COFFEE	RAUSCH, THEODORE J	227.87	0%	-	100%	(227.87)	(227.87)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	4/9/2024	BREAKROOM DRINKS	RILEY, HAYDEN E	13.60	0%	-	100%	(13.60)	(13.60)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	4/17/2024	COFFEE - LIBERAL	PRAIRIE FIRE COFFEE ROASTERS	135.68	0%	-	100%	(135.68)	(135.68)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	4/20/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	395.63	0%	-	100%	(395.63)	(395.63)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	4/24/2024	CREAMER	LOBOS, BERTA	14.54	0%	-	100%	(14.54)	(14.54)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	4/30/2024	BREAKROOM DRINKS	BLASI, AARON R	24.80	0%	-	100%	(24.80)	(24.80)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	5/6/2024	BREAKROOM DRINKS	PATTERSON, MELANIE A	20.88	0%	-	100%	(20.88)	(20.88)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	5/15/2024	COFFEE - LIBERAL	PRAIRIE FIRE COFFEE ROASTERS	135.68	0%	-	100%	(135.68)	(135.68)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	5/17/2024	BREAKROOM DRINKS	RILEY, HAYDEN E	28.00	0%	-	100%	(28.00)	(28.00)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	5/20/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	170.00	0%	-	100%	(170.00)	(170.00)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	5/24/2024	CREAMER	MICHEL, ROSA	14.15	0%	-	100%	(14.15)	(14.15)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	5/31/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	100.65	0%	-	100%	(100.65)	(100.65)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	6/12/2024	COFFEE - LIBERAL	PRAIRIE FIRE COFFEE ROASTERS	135.68	0%	-	100%	(135.68)	(135.68)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	6/20/2024	SOFT DRINKS	RILEY, HAYDEN E	24.47	0%	-	100%	(24.47)	(24.47)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	6/20/2024	SOFT DRINKS	RAUSCH, THEODORE J	202.16	0%	-	100%	(202.16)	(202.16)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	6/30/2024	BREAKROOM DRINKS	RILEY, HAYDEN E	27.19	0%	-	100%	(27.19)	(27.19)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	6/30/2024	BREAKROOM DRINKS	PATTERSON, MELANIE A	75.37	0%	-	100%	(75.37)	(75.37)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	6/30/2024	SOFT DRINKS	RILEY, HAYDEN E	143.32	0%	-	100%	(143.32)	(143.32)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	7/31/2024	LIB COMPANY PICNIC SUPPLIES	TERRAZAS RUBY	13.80	0%	-	100%	(13.80)	(13.80)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	7/10/2024	COFFEE - LIBERAL	PRAIRIE FIRE COFFEE ROASTERS	70.84	0%	-	100%	(70.84)	(70.84)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	7/20/2024	DRINKS FOR SHOP	RILEY, HAYDEN E	128.69	0%	-	100%	(128.69)	(128.69)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	7/20/2024	FOLGERS FILTER PACKS	RAUSCH, THEODORE J	214.59	0%	-	100%	(214.59)	(214.59)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	7/20/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	239.92	0%	-	100%	(239.92)	(239.92)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	7/31/2024	COFFEE CREAMER	ROTOLO, MICHELLE L	13.91	0%	-	100%	(13.91)	(13.91)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	7/31/2024	BREAKROOM DRINKS	RILEY, HAYDEN E	93.75	0%	-	100%	(93.75)	(93.75)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	7/31/2024	LIB COMPANY PICNIC FOOD	TERRAZAS RUBY	163.82	0%	-	100%	(163.82)	(163.82)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/20/2024	TABLECOVERS FOR EE#1013 RETIREMENT	ECK, MICHELLE L	15.05	0%	-	100%	(15.05)	(15.05)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/20/2024	LIB COM PIC TABLECOVERS,PLATES,CUTLERY	TERRAZAS RUBY	32.00	0%	-	100%	(32.00)	(32.00)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/1/2024	#1013 RETIREMENT PARTY CAKE	HAUSER, KENZI	140.00	0%	-	100%	(140.00)	(140.00)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/20/2024	BREAKROOM DRINKS	AXLINE, AMY L	65.92	0%	-	100%	(65.92)	(65.92)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/20/2024	BREAKROOM DRINKS	RILEY, HAYDEN E	73.41	0%	-	100%	(73.41)	(73.41)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/20/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	128.67	0%	-	100%	(128.67)	(128.67)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/31/2024	CREAMER	LOBOS, BERTA	17.85	0%	-	100%	(17.85)	(17.85)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/20/2024	LIB COM PIC FOOD SUPPLIES	TERRAZAS RUBY	26.71	0%	-	100%	(26.71)	(26.71)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/20/2024	LIB COMPANY PICNIC MEAL	TERRAZAS RUBY	85.70	0%	-	100%	(85.70)	(85.70)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/20/2024	LIB COM PICNIC MEAL	TERRAZAS RUBY	240.58	0%	-	100%	(240.58)	(240.58)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/31/2024	FOOD FOR EE#1013 RETIREMENT PARTY	ECK, MICHELLE L	28.38	0%	-	100%	(28.38)	(28.38)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/31/2024	FOOD FOR EE#1013 RETIREMENT	ECK, MICHELLE L	81.12	0%	-	100%	(81.12)	(81.12)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/31/2024	FOOD FOR EE#1013 RETIREMENT PARTY	LEIBHAM, MARTY G	448.98	0%	-	100%	(448.98)	(448.98)

STAFF ADJUSTMENT TO ADMINISTRATIVE & GENERAL EXPENSES (Exhibit 12 of the Application)

A	B	C	D	E	F	G	H	I	J	K
Account	Account Description	Date	Reference	Vendor Name	Amount	Southern Pioneer Exclusion %	Southern Pioneer - Excluded Amount (F * G)	Staff Exclusion %	Staff - Excluded Amount (F * I)	Staff Adjustment (J - I)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/9/2024	LIB PICNIC REIMB TABLE/CHAIR RENTAL	TERRAZAS RUBY	80.00	0%	-	100%	(80.00)	(80.00)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/9/2024	LIB PICNIC REIMB BOUNCY HOUSE RENTAL	TERRAZAS RUBY	130.00	0%	-	100%	(130.00)	(130.00)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/21/2024	LIBERAL COMPANY PICNIC VENUE 2024	TERRAZAS, JOSE	200.00	0%	-	100%	(200.00)	(200.00)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	8/31/2024	TX FRNG-EMPLOYEE GIFTS		491.60	0%	-	100%	(491.60)	(491.60)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9/4/2024	COFFEE - LIBERAL	PRAIRIE FIRE COFFEE ROASTERS	135.68	0%	-	100%	(135.68)	(135.68)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9/20/2024	TEA	RAUSCH, THEODORE J	10.38	0%	-	100%	(10.38)	(10.38)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9/20/2024	BREAKROOM DRINKS	PATTERSON, MELANIE A	46.59	0%	-	100%	(46.59)	(46.59)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9/20/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	230.92	0%	-	100%	(230.92)	(230.92)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9/30/2024	BREAKROOM DRINKS	RILEY, HAYDEN E	103.65	0%	-	100%	(103.65)	(103.65)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	10/20/2024	ML COMP PICNIC CUPS	BERGFELD, DEIDRE D	13.42	0%	-	100%	(13.42)	(13.42)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	10/20/2024	ML COMP PICNIC SUPPLIES	BERGFELD, DEIDRE D	46.61	0%	-	100%	(46.61)	(46.61)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	10/1/2024	FOLGERS REGULAR FILTER PACKS	ULINE INC	268.34	0%	-	100%	(268.34)	(268.34)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	10/2/2024	COFFEE & CAPPUCCINO	PRAIRIE FIRE COFFEE ROASTERS	322.87	0%	-	100%	(322.87)	(322.87)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	10/10/2024	PUMPKIN SPICE CAPPUCCINO - LIBERAL	PRAIRIE FIRE COFFEE ROASTERS	63.51	0%	-	100%	(63.51)	(63.51)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	10/20/2024	CREAMER	ALLEN, JULIE E	18.10	0%	-	100%	(18.10)	(18.10)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	10/20/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	263.59	0%	-	100%	(263.59)	(263.59)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	10/31/2024	BREAKROOM DRINKS	RILEY, HAYDEN E	68.75	0%	-	100%	(68.75)	(68.75)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	10/20/2024	ML COMPANY PICNIC SUPPLIES	BERGFELD, DEIDRE D	65.02	0%	-	100%	(65.02)	(65.02)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	10/20/2024	ML COMP PICNIC FOOD SUPPLIES	BERGFELD, DEIDRE D	358.22	0%	-	100%	(358.22)	(358.22)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	10/9/2024	EMPLOYEE PICNIC ENERTAINMENT 2024	GARTLEMAN, COLTON	700.00	0%	-	100%	(700.00)	(700.00)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	10/20/2024	ML COMP PICNIC PRIZE EE#1077	BERGFELD, DEIDRE D	18.80	0%	-	100%	(18.80)	(18.80)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	10/20/2024	ML COMP PICNIC PRIZE EE#1128	BERGFELD, DEIDRE D	23.63	0%	-	100%	(23.63)	(23.63)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	10/31/2024	TX FRNG-EMPLOYEE GIFTS		264.92	0%	-	100%	(264.92)	(264.92)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	11/20/2024	CREAMER	ARMENDARIZ, LORENA	15.52	0%	-	100%	(15.52)	(15.52)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	11/20/2024	BREAKROOM DRINKS	PATTERSON, MELANIE A	35.09	0%	-	100%	(35.09)	(35.09)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	11/20/2024	BREAKROOM DRINKS	RILEY, HAYDEN E	40.33	0%	-	100%	(40.33)	(40.33)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	11/20/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	155.38	0%	-	100%	(155.38)	(155.38)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	11/27/2024	COFFEE -LIBERAL	PRAIRIE FIRE COFFEE ROASTERS	135.68	0%	-	100%	(135.68)	(135.68)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	11/30/2024	SPEC EMPLOYEE APP GIFTS QTY56	LAYMAN, LARISSA L	2,193.44	0%	-	100%	(2,193.44)	(2,193.44)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/20/2024	RETIREE GIFT CARD	DOHM, JEANNIE M	25.00	0%	-	100%	(25.00)	(25.00)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/20/2024	CUTTLERY, PLATES	ROTOLO, MICHELLE L	35.00	0%	-	100%	(35.00)	(35.00)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/20/2024	HOLIDAY PARTY CANDY FOR TABLES	PATTERSON, MELANIE A	86.76	0%	-	100%	(86.76)	(86.76)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/30/2024	EMPLOYEE APP MEAL SUPPLIES	PATTERSON, MELANIE A	38.78	0%	-	100%	(38.78)	(38.78)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/20/2024	BREAKROOM DRINKS	RILEY, HAYDEN E	46.19	0%	-	100%	(46.19)	(46.19)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/20/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	149.10	0%	-	100%	(149.10)	(149.10)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/20/2024	HOLIDAY PARTY CATERING	PATTERSON, MELANIE A	1,982.47	0%	-	100%	(1,982.47)	(1,982.47)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/26/2024	BREAKROOM DRINKS	RAUSCH, THEODORE J	102.51	0%	-	100%	(102.51)	(102.51)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/20/2024	CHRISTMAS PARTY CATERING/VENUE - ML	GYP HILL EXCURSIONS LLC	2,374.20	0%	-	100%	(2,374.20)	(2,374.20)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/27/2024	EMPLOYEE APP MEAL	PATTERSON, MELANIE A	63.23	0%	-	100%	(63.23)	(63.23)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/31/2024	EMPLOYEE APP MEAL	BERGFELD, DEIDRE D	16.76	0%	-	100%	(16.76)	(16.76)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/31/2024	EMPLOYEE APP DESSERT	GILLESPIE, NATHAN WILLIAM	36.70	0%	-	100%	(36.70)	(36.70)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/31/2024	EMPLOYEE APP MEAL	AXLINE, AMY L	215.93	0%	-	100%	(215.93)	(215.93)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/20/2024	SPEC XMAS PARTY PRIZE PL 7PC KIT	PATTERSON, MELANIE A	16.39	0%	-	100%	(16.39)	(16.39)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/20/2024	ML XMAS PARTY SUPPLIES	BERGFELD, DEIDRE D	65.25	0%	-	100%	(65.25)	(65.25)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/31/2024	Miscellaneous Charges		175.00	0%	-	100%	(175.00)	(175.00)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/31/2024	Miscellaneous Charges		200.00	0%	-	100%	(200.00)	(200.00)
930.4	EMPLOYEE SOCIALS-XMAS/OTHER	12/31/2024	TX FRNG-EMPLOYEE GIFTS		\$ 1,595.01	0%	-	100%	\$ (1,595.01)	\$ (1,595.01)

Staff's Additional Exclusions to Exhibit 12 **\$ (21,462.74)**

STAFF ADJUSTMENT TO ADMINISTRATIVE & GENERAL EXPENSE (General Ledger Detail)

A	B	C	D	E	F	G	H	I
Date	Journal	Description	Mod	Jrnl	Reference	Amount	Staff Exclusion %	Staff Exclusion (G * H)
Account: 1 903.0 CUSTOMER RECORDS & COLLECTION								
01/31/24	420499	JAN TAXABLE FRINGE	GL	0	TX FRNG-Gym Membership	\$ 324.76	100%	\$ (324.76)
02/29/24	422314	TAXABLE FRINGE - FEB24	GL	0	TX FRNG-Gym Membership	324.76	100%	(324.76)
03/31/24	424286	TAXABLE FRINGE MAR24	GL	0	TX FRNG-Gym Membership	324.76	100%	(324.76)
04/23/24	425634	Invoice	AP	4	ADMIN PROF DAY TREATS	55.17	100%	(55.17)
Ven: 1215 - GORMAN, RAE A			Inv: 20240501095800					
04/30/24	426231	Invoice	AP	4	ADMIN DAY COFFEE AND COOKIES	18.98	100%	(18.98)
Ven: 3834 - DOHM, JEANNIE M			Inv: 20240506144135					
04/30/24	426283	TAXABLE FRINGE - APR24	GL	0	TX FRNG-Gym Membership	324.76	100%	(324.76)
05/31/24	428285	TAXABLE FRINGE - MAY24	GL	0	TX FRNG-Gym Membership	324.76	100%	(324.76)
06/30/24	430114	TAXABLE FRINGE - JUN24	GL	0	TX FRNG-Gym Membership	324.76	100%	(324.76)
07/31/24	432112	TAXABLE FRINGE - JULY24	GL	0	TX FRNG-Gym Membership	324.76	100%	(324.76)
08/31/24	434145	TAXABLE FRINGE AUG24	GL	0	TX FRNG-Gym Membership	324.76	100%	(324.76)
09/30/24	436097	TAXABLE FRINGE - SEPT24	GL	0	TX FRNG-Gym Membership	324.76	100%	(324.76)
10/31/24	438076	TAXABLE FRINGE - OCT24	GL	0	TX FRNG-Gym Membership	324.76	100%	(324.76)
11/30/24	439787	TAXABLE FRINGE - NOV24	GL	0	TX FRNG-Gym Membership	324.75	100%	(324.75)
12/31/24	442208	TAXABLE FRINGE - DEC24	GL	0	TX FRNG-Gym Membership	269.35	100%	(269.35)
Account: 1 907.0 CUST SV & INFO-KEY ACCOUNT								
11/25/24	438938	Invoice	AP	4	KEY ACCOUNTS GIFTS	624.00	100%	(624.00)
Ven: 4439 - PRAIRIE CATTLE CO			Inv: 20241125-4439					
12/03/24	441764	Invoice	AP	4	KEY ACCOUNT GIFTS	171.36	100%	(171.36)
Ven: 4439 - PRAIRIE CATTLE CO			Inv: #3DMBM-174361					
12/14/24	440323	Invoice	AP	4	SHIPPING PEC & SPEC KEY ACCOUNT GIFTS	349.91	100%	(349.91)
Ven: 1442 - UPS			Inv: 000015A5X9504 24-					
Account: 1 908.0 CUST SV & INFO-CUSTOMER ASSISTANCE								
06/20/24	429157	Invoice	AP	4	JUNEFEST EVENT STAFF DRINKS	5.46	100%	(5.46)
Ven: 2193 - TERRAZAS RUBY			Inv: 20240625145711					
06/20/24	429157	Invoice	AP	4	JUNEFEST STAFF DRINK	3.01	100%	(3.01)
Ven: 2193 - TERRAZAS RUBY			Inv: 20240625145711					
06/20/24	429157	Invoice	AP	4	JUNEFEST STAFF MEAL 29.43/3	29.43	100%	(29.43)
Ven: 2193 - TERRAZAS RUBY			Inv: 20240625145711					
06/20/24	429157	Invoice	AP	4	LUNCH - CHAMBER MEMBERS 49.50/3	49.50	100%	(49.50)
Ven: 2193 - TERRAZAS RUBY			Inv: 20240625145711					
12/20/24	441586	Invoice	AP	4	SUBLETTE CHAMBER MTG DRINK	7.48	100%	(7.48)
Ven: 2193 - TERRAZAS RUBY			Inv: 20250103154531					
Account: 1 910.0 MISC CUSTOMER SVC & INFORMATION EXPENSE								
06/20/24	429157	Invoice	AP	4	BEACH BALLS SPLASH BASH	10.93	100%	(10.93)
Ven: 2193 - TERRAZAS RUBY			Inv: 20240625145711					
06/20/24	429157	Invoice	AP	4	GLOVES FOR JUNEFEST	10.93	100%	(10.93)
Ven: 2193 - TERRAZAS RUBY			Inv: 20240625145711					
06/20/24	429157	Invoice	AP	4	JUNEFEST TABLE CLOTH	2.19	100%	(2.19)
Ven: 2193 - TERRAZAS RUBY			Inv: 20240625145711					
06/20/24	429157	Invoice	AP	4	SPLASH BASH	174.92	100%	(174.92)
Ven: 2193 - TERRAZAS RUBY			Inv: 20240625145711					
06/20/24	429157	Invoice	AP	4	SPLASH BASK FOWLER KIOWA	80.28	100%	(80.28)

STAFF ADJUSTMENT TO ADMINISTRATIVE & GENERAL EXPENSE (General Ledger Detail)

A	B	C	D	E	F	G	H	I
<u>Date</u>	<u>Journal</u>	<u>Description</u>	<u>Mod</u>	<u>Jrnl</u>	<u>Reference</u>	<u>Amount</u>	<u>Staff Exclusion %</u>	<u>Staff Exclusion (G * H)</u>
Ven: 06/20/24	2193 - TERRAZAS RUBY 429157 Invoice	Inv: 20240625145711	Last Check/Tran:	AP 4	50971 PO: ENGLEWOOD DONUT EVENT	40.60	100%	(40.60)
Ven: 06/20/24	2193 - TERRAZAS RUBY 429157 Invoice	Inv: 20240625145711	Last Check/Tran:	AP 4	50971 PO: ENGLEWOOD DONUT EVENT - DONUTS	118.37	100%	(118.37)
Ven: 06/20/24	2193 - TERRAZAS RUBY	Inv: 20240625145711	Last Check/Tran:	AP 4	50971 PO:			
Account: 1 921.0 OFFICE EXPENSE & SUPPLIES/GENERAL ADMIN								
02/02/24	420037 Invoice		AP 4	SHRM SWKS CHAPTER MTG LUNCH SPONSOR		100.00	100%	(100.00)
Ven: 02/05/24	3138 - SOCIETY FOR HUMAN RESOURCE MGMT OF SW KS 421827 Invoice	Inv: 20240202-3138	Last Check/Tran:	AP 4	134235 PO: CHAMBER TOPEKA MEAL 48.89/2	48.89	100%	(48.89)
Ven: 09/20/24	1493 - PATTERSON, MELANIE A 435798 Invoice	Inv: 20240304152943	Last Check/Tran:	AP 4	49697 PO: CHAMBER MTG STAFF MEAL	18.53	100%	(18.53)
Ven: 09/20/24	1493 - PATTERSON, MELANIE A 435798 Invoice	Inv: 20241007232450	Last Check/Tran:	AP 4	51426 PO: STAFF MEAL WITH CHAMBER	29.46	100%	(29.46)
Ven: 09/23/24	1493 - PATTERSON, MELANIE A 435031 Invoice	Inv: 20241007232450	Last Check/Tran:	AP 4	51426 PO: RIBBONS	72.00	100%	(72.00)
Ven: 09/23/24	3585 - KEY OFFICE PRODUCTS INC.	Inv: AR133162	Last Check/Tran:	AP 4	18175 PO:			
Account: 1 930.2 MISCELLANEOUS GENERAL EXPENSE								
02/02/24	420109 Invoice		AP 4	5-GAL WATER DELIVERED - LIBERAL		11.00	100%	(11.00)
Ven: 02/02/24	0672 - SCHEOPNER'S WATER CONDITIONING 420873 Invoice	Inv: 116354	Last Check/Tran:	AP 4	1039555 PO: FUNERAL PLANT FOR AMY'S UNCLE	57.90	100%	(57.90)
Ven: 02/15/24	3525 - ECK, MICHELLE L 420873 Invoice	Inv: 20240219103401	Last Check/Tran:	AP 4	49563 PO: SYMPATHY CARDS QTY3	11.22	100%	(11.22)
Ven: 02/24/24	3525 - ECK, MICHELLE L 421710 Invoice	Inv: 20240215164939	Last Check/Tran:	AP 4	49562 PO: FUNERAL PLANTS FOR JULIE'S DAD & SISTER	147.51	100%	(147.51)
Ven: 03/06/24	3604 - ROTOLO, MICHELLE L 423354 Invoice	Inv: 20240229120903	Last Check/Tran:	AP 4	49672 PO: FUNERAL FLOWERS FOR JEREMY NIX GMA	64.45	100%	(64.45)
Ven: 03/11/24	1493 - PATTERSON, MELANIE A 422845 Invoice	Inv: 20240326205726	Last Check/Tran:	AP 4	49950 PO: FUNERAL PLANT FOR SANDY RICKE	60.09	100%	(60.09)
Ven: 03/19/24	3525 - ECK, MICHELLE L 423390 Invoice	Inv: 20240319150423	Last Check/Tran:	AP 4	49915 PO: FUNERAL PLANT FOR R. MCCLENDON INLAW	54.63	100%	(54.63)
Ven: 03/27/24	3525 - ECK, MICHELLE L 424060 Invoice	Inv: 20240326204658	Last Check/Tran:	AP 4	49971 PO: GET WELL BASKET FOR MARK STEGMAN	29.41	100%	(29.41)
Ven: 05/10/24	3604 - ROTOLO, MICHELLE L 426419 Invoice	Inv: 20240409124139	Last Check/Tran:	AP 4	50195 PO: 3-5GAL WATER DELIVERED - LIBERAL	54.99	100%	(54.99)
Ven: 05/31/24	0672 - SCHEOPNER'S WATER CONDITIONING 428018 Invoice	Inv: 120705	Last Check/Tran:	AP 4	1040078 PO: FUNERAL PLANT FOR R.MAGNISON DAUGHTER	76.27	100%	(76.27)
Ven: 05/31/24	3525 - ECK, MICHELLE L 428216 Invoice	Inv: 20240606122416	Last Check/Tran:	AP 4	50795 PO: FUNERAL BASKET FOR R. MAGNISON DAUGHTER	73.96	100%	(73.96)
Ven: 07/08/24	3640 - BRUNGARDT, MICHELLE R 429876 Invoice	Inv: 20240611211910	Last Check/Tran:	AP 4	50892 PO: 4-5GAL WATER DELIVERED - LIBERAL	44.00	100%	(44.00)
Ven: 07/31/24	0672 - SCHEOPNER'S WATER CONDITIONING 431918 Invoice	Inv: 123086	Last Check/Tran:	AP 4	1040443 PO: EE#1122 BABY GIFT	41.18	100%	(41.18)
Ven: 07/31/24	1493 - PATTERSON, MELANIE A 431918 Invoice	Inv: 20240808123242	Last Check/Tran:	AP 4	51206 PO: FLOWERS FOR EE#1112 GPA FUNERAL	69.45	100%	(69.45)
Ven: 08/07/24	1493 - PATTERSON, MELANIE A 431835 Invoice	Inv: 20240808123242	Last Check/Tran:	AP 4	51206 PO: COFFEE - LIBERAL	135.68	100%	(135.68)
Ven: 08/07/24	0196 - PRAIRIE FIRE COFFEE ROASTERS	Inv: 1593665	Last Check/Tran:	AP 4	1040516 PO:			

STAFF ADJUSTMENT TO ADMINISTRATIVE & GENERAL EXPENSE (General Ledger Detail)

A	B	C	D	E	F	G	H	I
<u>Date</u>	<u>Journal</u>	<u>Description</u>	<u>Mod</u>	<u>Jrnl</u>	<u>Reference</u>	<u>Amount</u>	<u>Staff Exclusion %</u>	<u>Staff Exclusion (G * H)</u>
08/20/24	432968 Invoice		AP	4	SYMPATHY CARDS QTY3	13.08	100%	(13.08)
Ven: 3525 - ECK, MICHELLE L		Inv: 20240823105719	Last Check/Tran:		51246 PO:			
08/30/24	433428 Invoice		AP	4	5-5GAL WATER DELIVERED - LIBERAL	54.99	100%	(54.99)
Ven: 0672 - SCHEOPNER'S WATER CONDITIONING		Inv: 125333	Last Check/Tran:		1040628 PO:			
10/25/24	437017 Invoice		AP	4	4-5GAL WATER DELIVERED - LIBERAL	44.00	100%	(44.00)
Ven: 0672 - SCHEOPNER'S WATER CONDITIONING		Inv: 127666	Last Check/Tran:		1040894 PO:			
10/31/24	438009 Invoice		AP	4	CARE BASKET FOR ASURE ACCT MNGR	71.84	100%	(71.84)
Ven: 2351 - MORALES, MELISSA S		Inv: 20241108125131	Last Check/Tran:		51634 PO:			
10/31/24	438009 Invoice		AP	4	POSTAGE DUE ASSURE CARE BASKET	14.90	100%	(14.90)
Ven: 2351 - MORALES, MELISSA S		Inv: 20241108125131	Last Check/Tran:		51634 PO:			
11/20/24	439682 Invoice		AP	4	XMAS DECOR FOR OFFICE	111.78	100%	(111.78)
Ven: 3604 - ROTOLO, MICHELLE L		Inv: 20241127142424	Last Check/Tran:		51699 PO:			
11/20/24	439682 Invoice		AP	4	FLOWERS FOR EE#1076 STEP DAD	96.47	100%	(96.47)
Ven: 1493 - PATTERSON, MELANIE A		Inv: 20241209175017	Last Check/Tran:		51695 PO:			
11/20/24	439682 Invoice		AP	4	GET WELL FLOWERS FOR EE#1154	45.85	100%	(45.85)
Ven: 1493 - PATTERSON, MELANIE A		Inv: 20241209175017	Last Check/Tran:		51695 PO:			
11/20/24	439692 Invoice		AP	4	CHRISTMAS DECOR FOR OFFICE	86.60	100%	(86.60)
Ven: 3280 - ALLEN, JULIE E		Inv: 20241125120100	Last Check/Tran:		51717 PO:			
11/20/24	439720 Invoice		AP	4	XMAS OFFICE DECOR	10.93	100%	(10.93)
Ven: 3776 - ARMENDARIZ, LORENA		Inv: 20241125120110	Last Check/Tran:		51744 PO:			
12/20/24	440849 Invoice		AP	4	SPEC OFFICE FOOD/DRINK SUPPLIES	54.99	100%	(54.99)
Ven: 0672 - SCHEOPNER'S WATER CONDITIONING		Inv: 129825	Last Check/Tran:		1041387 PO:			
12/20/24	441056 Invoice		AP	4	RETIREMENT GIFT FOR LARRY D.	282.49	100%	(282.49)
Ven: 0083 - MEIER, CLINTON J		Inv: 20241223135541	Last Check/Tran:		51767 PO:			
12/20/24	441523 Invoice		AP	4	FUNERAL PLANT FOR EE#1131 GMA	49.05	100%	(49.05)
Ven: 3525 - ECK, MICHELLE L		Inv: 20250106140503	Last Check/Tran:		51840 PO:			
12/26/24	441227 Invoice		AP	4	XMAS TREE FOR LOBBY	114.02	100%	(114.02)
Ven: 1644 - GILLESPIE, NATHAN WILLIAM		Inv: 20250103135930	Last Check/Tran:		51782 PO:			
Account: 1 930.21 DIRECTORS' EXPENSES								
09/20/24	435798 Invoice		AP	4	BOARD RETIREE GIFTS	184.50	100%	(184.50)
Ven: 3991 - HAMMOND, ALYSSA N		Inv: 20240927120409	Last Check/Tran:		51430 PO:			
Account: 1 930.211 ADVISORY COUNCIL EXPENSE								
12/20/24	441711 Invoice		AP	4	GIFT BAGS, PAPER FOR XMAS GIFTS	\$ 30.38	100%	\$ (30.38)
Ven: 3640 - BRUNGARDT, MICHELLE R		Inv: 20250107164401	Last Check/Tran:		51884 PO:			

Total Staff Exclusions (General Ledger Detail) \$ (8,060.71)

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

VERIFICATION

Tim Rehagen, being duly sworn upon his oath deposes and states that he is a Senior Auditor for the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Direct Testimony*, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.



Tim Rehagen
Senior Auditor
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 24 day of June, 2025.



Notary Public

My Appointment Expires: 4/28/29



NOTARY PUBLIC - State of Kansas
ANN M. MURPHY
My Appt. Expires 4/28/29

CERTIFICATE OF SERVICE

25-SPEE-395-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served via electronic service this 24th day of June, 2025, to the following:

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Ann Murphy

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