

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. 25-SPEE-_____-RTS
Based Ratemaking Plan Approved in Docket No.)
19-SPEE-240-MIS)

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

May 1, 2025

**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. 25-SPEE- 395 -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 fifth 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 wholesale Local Access Delivery Service (“LADS”) rates for service over Southern Pioneer’s 34.5kV sub-transmission system.

I. INTRODUCTION

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. The Commission's Order in the 19-240 Docket approved a settlement reached by the parties 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 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**.¹

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

- 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 24-415 Docket is to be used.²

6. On May 3, 2021, May 2, 2022, May 1, 2023, and May 1, 2024 in accordance with the Consolidated FBR Plan Protocols, Southern Pioneer made its first, second, third, and fourth Annual Filings under the approved Consolidated FBR Plan, in Docket Nos. 21-SPEE-411-RTS (“21-411 Docket”), 22-SPEE-501-TAR (“22-501 Docket”), 23-SPEE-792-RTS (“Docket 23-792”), and 24-SPEE-688-RTS respectively. The Commission issued its Final Orders in the 21-411 Docket, 22-501 Docket, 23-792 Docket, and 24-688 Docket finding that the record was sufficient for the Commission to make its determination in the matter without the need for an evidentiary hearing, as contemplated under the Consolidated FBR Plan Protocols. Southern Pioneer now hereby submits its fifth Annual Filing under the Consolidated FBR Plan.

² See footnote 5.

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 increase of \$2,211,945, or 3.4 percent, is required. The proposed revenue increase 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 34.5kV Facilities portion of Southern Pioneer's utility system in accordance with the Protocols, an overall revenue increase of approximately \$694,812, or about 18.2 percent, is required. Applying this revenue requirement on a load ratio share ("LRS"), approximately \$204,928, or about 29 percent, is applicable to Southern Pioneer's wholesale LADS customers, and the remaining approximate \$489,885, or about 71 percent, is applicable to those Southern Pioneer retail consumers taking service over the 34.5kV Facilities. The resultant proposed wholesale LADS rate is \$5.20/kW. The proposed increase for the Southern Pioneer's 34.5kV 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 in \$2,701,830, or 4.0%, allocated to the retail rate schedules and implemented as a per kWh adjustment, consistent with the Protocols.

10. 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 – 2024 (Test Year), 2023 and 2022 Years |
| Exhibit 3 | FBR Template |
| Exhibit 4 | Trial Balances (2022-2024) |
| Exhibit 5 | Payroll Journal (2022-2024) |
| Exhibit 6 | Operating Budget (2022-2024) |
| 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 (2022-2024) |
| 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 Red-Lined Version) |
| Exhibit 14 | Consumer Advisory Council Comments |

11. The tariff sheets contained in **Exhibit 13** reflect the proposed increases from this Application.

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

| DIRECT TESTIMONY | TOPICS |
|---|---|
| <p>Richard J. Macke Vice President of Economics, Rates, and Business Planning for Power Systems Engineering, Inc.</p> | <ul style="list-style-type: none"> • Historical information on Southern Pioneer. • Presentation of comments from the Southern Pioneer Consumer Advisory Council (“Council”) as it relates to the implementation of the adjustments proposed in this Application, as required by the Protocols. • Explanation of the 1.6 DSC and the 15% equity cap in the FBR Plan. • Explanation of adjustments made to Exhibit 3 including adjustments for advertising, dues, donations, and charitable contributions, adjustments approved in the Protocols, and other miscellaneous adjustments. • Southern Pioneer’s distribution system revenue adjustment and the corresponding allocation to the retail rate classes. • 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. |
| <p>Chantry C. Scott Executive VP/Assistant CEO & CFO Southern Pioneer Electric Company</p> | <ul style="list-style-type: none"> • Summary of the primary drivers of increases in the cost of electric service, excluding power costs, for test year 2024 |

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13. Under the Protocols, Southern Pioneer is required to provide this filing to the parties of record in the 19-240 Docket.³ In light of the compressed 90-day schedule⁴, 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 the KCC's secure "Core Share" or other similar document sharing website.⁵ All other requested information will be managed in accordance with the Commission's Discovery and Protective Orders.

14. 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 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.

³ Protocols, B. Process, "The Annual Update filing will be provided to all parties of record in Docket No. 19-SPEE-240-MIS".

⁴ 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.

⁵ Southern Pioneer recognizes that Staff is not required to sign or otherwise execute a non-disclosure document as part of their Commission-related functions.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing was electronically served this 1st day of May, 2025, to:

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/s/ Will Wohlford
Will B. Wohlford

PUBLIC VERSION

STATE OF KANSAS)
) ss:
COUNTY OF SEDGWICK)

VERIFICATION

I, Will Wohlford, verify under penalty of perjury that I have caused the foregoing pleading to be prepared; that I have read and reviewed the same; and that the contents thereof are true and correct to the best of my information, knowledge, and belief.

/s/Will Wohlford_____

Exhibit 1

Southern Pioneer FBR Plan Protocols

EXHIBIT 1

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
2024-2022
AUDITED


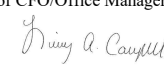
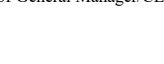
Southern Pioneer Electric Company

Exhibit 2

Annual Form 7 - 2024

| | | |
|---|----------------------|-----------------------------------|
| NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT | BORROWER NAME | Southern Pioneer Electric Company |
| | BORROWER DESIGNATION | KS060 |
| | ENDING DATE | 12/31/2024 |

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. | <div><div>0</div>Needs Attention</div> <div><div>0</div>Please Review</div> <div><div>25</div>Matches</div> | AUTHORIZATION |
| <div><div></div><div>4/29/2025</div></div> <div>Name of CFO/Office Manager</div> <div>Date</div> | | NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA? <div><input checked="" type="radio"/> YES <input type="radio"/> NO</div> |
| <div><div></div><div>4/29/2025</div></div> <div>Name of General Manager/CEO</div> <div>Date</div> | | BROADBAND *New Does your system provide broadband services? <div><input type="radio"/> YES <input checked="" type="radio"/> NO</div> |
| <div><div></div><div></div></div> <div>Name of person submitting Form 7</div> <div>Date</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 | 68,287,150 | 69,050,330 | 80,824,809 | 5,047,515 |
| 2. Power Production Expense | 0 | 0 | 0 | 0 |
| 3. Cost of Purchased Power | 43,350,100 | 42,910,152 | 52,917,787 | 3,245,377 |
| 4. Transmission Expense | 1,103,154 | 1,121,173 | 1,117,503 | 94,062 |
| 5. Regional Market Operations Expense | 0 | 0 | 0 | 0 |
| 6. Distribution Expense - Operation | 5,162,714 | 5,129,856 | 5,370,891 | 389,248 |
| 7. Distribution Expense - Maintenance | 2,311,608 | 2,507,509 | 2,451,873 | 217,082 |
| 8. Consumer Accounts Expense | 1,482,507 | 1,737,806 | 1,616,479 | 148,984 |
| 9. Customer Service and Informational Expense | 329,353 | 310,598 | 339,978 | 21,560 |
| 10. Sales Expense | 26,754 | 61,017 | 26,762 | 17,971 |
| 11. Administrative and General Expense | 2,664,028 | 3,127,733 | 2,781,540 | 184,841 |
| 12. Total Operation & Maintenance Expense (2 thru 11) | 56,430,218 | 56,905,844 | 66,622,813 | 4,319,125 |
| 13. Depreciation & Amortization Expense | 4,156,690 | 4,314,800 | 4,304,546 | 363,471 |
| 14. Tax Expense - Property & Gross Receipts | 0 | 0 | 0 | 0 |
| 15. Tax Expense - Other | 1,208,829 | 1,213,769 | 1,566,100 | 940,241 |
| 16. Interest on Long-Term Debt | 5,424,163 | 5,699,565 | 5,614,947 | 487,521 |
| 17. Interest Charged to Construction (Credit) | 0 | 0 | 0 | 0 |
| 18. Interest Expense - Other | 117,113 | 180,741 | 230,989 | 18,392 |
| 19. Other Deductions | 904,052 | 948,908 | 1,373,099 | 591,095 |
| 20. Total Cost of Electric Service (12 thru 19) | 68,241,065 | 69,263,627 | 79,712,494 | 6,719,845 |
| 21. Patronage Capital & Operating Margins (1 minus 20) | 46,085 | (213,297) | 1,112,315 | (1,672,330) |
| 22. Non Operating Margins - Interest | 88,262 | 39,896 | 1,535 | 0 |
| 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 | 29,938 | 60,436 | 67,360 | 32,819 |
| 26. Generation & Transmission Capital Credits | 2,116,553 | 2,401,562 | 2,143,000 | 2,401,562 |
| 27. Other Capital Credits & Patronage Dividends | 1,061,637 | 963,439 | 1,012,832 | 7,592 |
| 28. Extraordinary Items | 0 | 0 | 0 | 0 |
| 29. Patronage Capital or Margins (21 thru 28) | 3,342,475 | 3,252,036 | 4,337,042 | 769,643 |

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 | 81 | 125 | 5. Miles Transmission | 295 | 295 |
| 2. Services Retired | 29 | 27 | 6. Miles Distribution Overhead | 829 | 829 |
| 3. Total Services In Place | 18,584 | 18,682 | 7. Miles Distribution Underground | 35 | 37 |
| 4. Idle Services (Exclude Seasonal) | 1,507 | 1,539 | 8. Total Miles Energized (5+6+7) | 1,159 | 1,161 |

[illegible]

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, 2024, Southern Pioneer's electric revenue includes an estimated unbilled revenue amount of \$2,105,000.

Note 6: As of December 31, 2024, the CoBank Line of Credit (LOC) was \$10,000,000 with \$7,572,310 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 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 Electric | Pioneer Company |
|---|--|------------------------------------|------------------------------------|--|------------------------------------|----------------------------|-----------------|
| | | | | BORROWER DESIGNATION | | KS060 | |
| | | | | ENDING DATE | | 12/31/2024 | |
| 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 | 77,524,263 | 3,954,870 | 1,442,730 | 0 | 80,036,403 | |
| 2 | General Plant Subtotal | 9,424,472 | 770,942 | 187,581 | 0 | 10,007,833 | |
| 3 | Headquarters Plant | 14,088,472 | 124,094 | 0 | 0 | 14,212,566 | |
| 4 | Intangibles | 0 | 0 | 0 | 0 | 0 | |
| 5 | Transmission Plant Subtotal | 34,925,994 | 434,009 | 455,375 | 0 | 34,904,628 | |
| 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) | 159,521,586 | 5,283,915 | 2,085,686 | 0 | 162,719,815 | |
| 13 | Construction Work in Progress | 1,899,416 | 75,589 | | | 1,975,006 | |
| 14 | TOTAL UTILITY PLANT (12+13) | 161,421,002 | 5,359,504 | 2,085,686 | 0 | 164,694,821 | |
| 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 | 5.55 | 81.81 | 19.14 | 57.39 | 163.89 | |
| 2. | Five-Year Average | 16.27 | 62.02 | 20.00 | 75.78 | 174.07 | |
| PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS | | | | | | | |
| 1. | Number of Full Time Employees | 49 | | 4. | Payroll - Expensed | 4,800,955 | |
| 2. | Employee - Hours Worked - Regular Time | 127,368 | | 5. | Payroll - Capitalized | 1,754,669 | |
| 3. | Employee - Hours Worked - Overtime | 5,826 | | 6. | Payroll - Other | 196,118 | |
| PART J. PATRONAGE CAPITAL | | | | PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE | | | |
| | ITEM | THIS YEAR (a) | CUMULATIVE (b) | 1. Amount Due Over 60 Days: | | | |
| | | | | 49,496 | | | |
| 1. | General Retirement | 0 | 0 | 2. Amount Written Off During Year: | | | |
| 2. | Special Retirements | 0 | 0 | 35,555 | | | |
| 3. | Total Retirements (1+2) | 0 | 0 | | | | |
| 4. | Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power | 863,175 | | | | | |
| 5. | Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System | 631,537 | | | | | |
| 6. | Total Cash Received (4+5) | 1,494,713 | | | | | |

| NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT | | | | | | | BORROWER NAME | | Southern Pioneer | Electric Company |
|--|---------------------------------------|---|---|-------------------------------|-------------------------|-------------------|---|--------------------------------|---|--------------------------|
| | | | | | | | BORROWER DESIGNATION | | KS060 | |
| | | | | | | | ENDING DATE | | 12/31/2024 | |
| 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 | 765,513,160 | 40,123,340 | 5.24 | 11,714,042 | 9,455,831 | Comments |
| 2 | Storm Related Deferred Power Cost | | | 0 None | 0 | 2,786,813 | 0.00 | 2,786,813 | 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 | | | | 765,513,160 | 42,910,152 | 5.61 | 14,500,855 | 9,455,831 | |

| | | |
|---|--|---|
| <div> <div>NATIONAL RURAL UTILITIES</div> <div>COOPERATIVE FINANCE CORPORATION</div> <div>FINANCIAL AND STATISTICAL REPORT</div> </div> | | <div>BORROWER NAME</div> <div>Southern Pioneer Electric Company</div> |
| | | <div>BORROWER DESIGNATION</div> <div>KS060</div> |
| | | <div>ENDING DATE</div> <div>12/31/2024</div> |

PART L. KWH PURCHASED AND TOTAL COST (Continued)

| COMMENTS | |
|----------|--|
| 1 | |
| 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 Electric Company |
| | BORROWER DESIGNATION | KS060 |
| | ENDING DATE | 12/31/2024 |

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 | 98,196,625 | 5,797,759 | 3,752,230 | 9,549,989 | |
| 5 | RUS - Economic Development Loans | 0 | | | 0 | |
| 6 | Bonds / Private Placement | 0 | 0 | 0 | 0 | |
| 7 | Retirement Plan | 0 | 0 | 0 | 0 | |
| 8 | Mortgage Registration Fees | (169,416) | 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) | \$98,027,209 | \$5,797,759 | \$3,752,230 | \$9,549,989 | |

| COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT | | BORROWER NAME Southern Pioneer Electric Company | | | |
|---|-----------------------------------|---|------------------------|-----------------------|---------------------------------|
| | | BORROWER DESIGNATION KS060 | | | |
| | | ENDING DATE 12/31/2024 | | | |
| 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 | 12,605 | 12,627 | 12,616 | |
| | b. KWH Sold | | | | 117,679,751 |
| | c. Revenue | | | | 18,668,730 |
| 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 | | | | 2,288,104 |
| | c. Revenue | | | | 343,780 |
| 4. Comm. and Ind. 1000 KVA or Less | a. No. Consumers Served | 4,308 | 4,326 | 4,317 | |
| | b. KWH Sold | | | | 148,330,602 |
| | c. Revenue | | | | 20,565,535 |
| 5. Comm. and Ind. Over 1000 KVA | a. No. Consumers Served | 24 | 25 | 25 | |
| | b. KWH Sold | | | | 482,314,294 |
| | c. Revenue | | | | 27,343,417 |
| 6. Public Street & Highway Lighting | a. No. Consumers Served | 123 | 122 | 123 | |
| | b. KWH Sold | | | | 1,241,253 |
| | c. Revenue | | | | 704,428 |
| 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) | | 17,103 | 17,143 | 17,124 | |
| 11. TOTAL KWH Sold (lines 1b thru 9b) | | | | | 751,854,004 |
| 12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c) | | | | | 67,625,890 |
| 13. Transmission Revenue | | | | | 0 |
| 14. Other Electric Revenue | | | | | 1,424,440 |
| 15. KWH - Own Use | | | | | 1,013,979 |
| 16. TOTAL KWH Purchased | | | | | 765,513,160 |
| 17. TOTAL KWH Generated | | | | | 0 |
| 18. Cost of Purchases and Generation | | | | | 44,031,325 |
| 19. Interchange - KWH - Net | | | | | 0 |
| 20. Peak - Sum All KW Input (Metered) | | | | | 137,754 |
| | | <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 | 12/31/2024 | |

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 12/31/2024 | | |
| (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 | | 35,853,153 | |
| 6 | COBANK - PATRONAGE | | 3,989,376 | |
| 7 | COBANK - MEMBERSHIP | | 1,000 | |
| 8 | | | | |
| Subtotal (Line 5 thru 8) | | 0 | 39,843,529 | 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 | 41,340 | | |
| 14 | FEDERATED RURAL INSURANCE EXCHANGE | 398,620 | | |
| 15 | NISC CAPITAL CREDITS | 126,593 | | |
| 16 | OTHER INVESTMENTS | 463,590 | | |
| Subtotal (Line 13 thru 16) | | 1,030,143 | 0 | 0 |
| 5. SPECIAL FUNDS | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| Subtotal (Line 17 thru 20) | | 0 | 0 | 0 |
| 6. CASH - GENERAL | | | | |
| 21 | EQUITY - LIBERAL | 0 | 63,710 | |
| 22 | COBANK & CLEARING ACCT & WORKING FUNDS | (115,448) | - | |
| 23 | PEOPLES BANK | 0 | 30,988 | |
| 24 | GRANT COUNTY BANK | 0 | 168,400 | |
| Subtotal (Line 21 thru 24) | | (115,448) | 263,098 | 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 | 735 | | |
| 34 | NOTES RECEIVABLE - LINE EXTENTION CONTRACTS | 44,852 | | |
| 35 | ACCOUNTS RECEIVABLE - NET | 275,971 | | |
| 36 | | | | |
| Subtotal (Line 33 thru 36) | | 321,558 | 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 | | 1,236,253 | 40,106,627 | 0 |

| | | | | | |
|--|---|--|-----------------------------|--|--|
| NATIONAL RURAL UTILITIES | | | BORROWER NAME | | Southern Pioneer Electric Company |
| COOPERATIVE FINANCE CORPORATION | | | BORROWER DESIGNATION | | KS060 |
| FINANCIAL AND STATISTICAL REPORT | | | ENDING DATE | 12/31/2024 | |
| (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) | | | | 1,236,253 |
| 2 | LARGER OF (a) OR (b) | | | | 26,578,931 |
| | a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3) | | | 24,704,223 | |
| | b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35) | | | 26,578,931 | |

Southern Pioneer Electric Company

Exhibit 2

Annual Form 7 - 2023

| | | | |
|--|--|---|--|
| NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT | | BORROWER NAME Southern Pioneer Electric Company | |
| | | BORROWER DESIGNATION KS060 | |
| | | ENDING DATE 12/31/2023 | |

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. | <div style="display: flex; flex-direction: column; align-items: center;"> <div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin-bottom: 5px;">0</div> <div style="color: red; font-weight: bold; margin-bottom: 5px;">Needs Attention</div> <div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin-bottom: 5px;">1</div> <div style="color: orange; font-weight: bold; margin-bottom: 5px;">Please Review</div> <div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;">25</div> <div style="color: green; font-weight: bold;">Matches</div> </div> | <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA? </div> <div style="display: flex; justify-content: flex-end; margin-top: 5px;"> <input checked="" type="radio"/> YES <input type="radio"/> NO </div> |

Name of CFO/Office Manager *[Signature]* Date *4/30/24*

Name of General Manager/CEO *[Signature]* Date *4/30/24*

Name of person submitting Form 7 *New _____ Date _____

PART A. STATEMENT OF OPERATIONS

| ITEM | YEAR-TO-DATE | | | |
|---|-------------------|-------------------|-------------------|--------------------|
| | LAST YEAR | THIS YEAR | BUDGET | THIS MONTH |
| | (a) | (b) | (c) | (d) |
| 1. Operating Revenue and Patronage Capital | 90,840,332 | 68,287,150 | 80,469,462 | 5,267,189 |
| 2. Power Production Expense | 0 | 0 | 0 | 0 |
| 3. Cost of Purchased Power | 63,326,311 | 43,350,100 | 54,961,966 | 3,488,686 |
| 4. Transmission Expense | 1,385,916 | 1,103,154 | 1,461,369 | (27,476) |
| 5. Regional Market Operations Expense | 0 | 0 | 0 | 0 |
| 6. Distribution Expense - Operation | 5,419,328 | 5,162,714 | 5,560,063 | 208,711 |
| 7. Distribution Expense - Maintenance | 2,452,920 | 2,311,608 | 2,508,666 | 215,353 |
| 8. Consumer Accounts Expense | 1,541,163 | 1,482,507 | 1,633,596 | 126,304 |
| 9. Customer Service and Informational Expense | 320,375 | 329,353 | 352,454 | 25,776 |
| 10. Sales Expense | 14,371 | 26,754 | 16,743 | 4,382 |
| 11. Administrative and General Expense | 2,660,620 | 2,664,028 | 2,775,062 | 201,024 |
| 12. Total Operation & Maintenance Expense (2 thru 11) | 77,121,004 | 56,430,218 | 69,269,919 | 4,242,760 |
| 13. Depreciation & Amortization Expense | 4,040,659 | 4,156,690 | 4,192,852 | 352,040 |
| 14. Tax Expense - Property & Gross Receipts | 0 | 0 | 0 | 0 |
| 15. Tax Expense - Other | 1,900,195 | 1,208,829 | 912,600 | 1,208,829 |
| 16. Interest on Long-Term Debt | 5,572,229 | 5,424,163 | 5,415,108 | 455,559 |
| 17. Interest Charged to Construction (Credit) | 0 | 0 | 0 | 0 |
| 18. Interest Expense - Other | 17,781 | 117,113 | 15,981 | 9,670 |
| 19. Other Deductions | 1,367,824 | 904,052 | 1,487,060 | 547,378 |
| 20. Total Cost of Electric Service (12 thru 19) | 90,019,692 | 68,241,065 | 81,293,520 | 6,816,236 |
| 21. Patronage Capital & Operating Margins (1 minus 20) | 820,640 | 46,085 | (824,058) | (1,549,047) |
| 22. Non Operating Margins - Interest | 24,317 | 88,262 | 1,185 | 9,113 |
| 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 | 39,990 | 29,938 | 37,392 | (4,077) |
| 26. Generation & Transmission Capital Credits | 3,033,584 | 2,116,553 | 2,199,491 | 2,116,553 |
| 27. Other Capital Credits & Patronage Dividends | 1,117,995 | 1,061,637 | 1,113,344 | 6,782 |
| 28. Extraordinary Items | 0 | 0 | 0 | 0 |
| 29. Patronage Capital or Margins (21 thru 28) | 5,036,526 | 3,342,475 | 2,527,354 | 579,324 |

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 | 117 | 81 | 5. Miles Transmission | 295 | 295 |
| 2. Services Retired | 33 | 29 | 6. Miles Distribution Overhead | 830 | 829 |
| 3. Total Services In Place | 18,532 | 18,584 | 7. Miles Distribution Underground | 35 | 35 |
| 4. Idle Services (Exclude Seasonal) | 1,497 | 1,507 | 8. Total Miles Energized (5+6+7) | 1,160 | 1,159 |

CFC Form 7 (Jan 2024)

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, 2023, Southern Pioneer's electric revenue includes an estimated unbilled revenue amount of \$2,038,000.

Note 6: As of December 31, 2023, 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 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 | 12/31/2023 | |
| 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 | 74,296,731 | 4,701,445 | (1,473,912) | 0 | 77,524,264 | | |
| 2 General Plant Subtotal | 9,048,159 | 828,745 | (440,281) | 0 | 9,436,623 | | |
| 3 Headquarters Plant | 14,008,981 | 67,339 | 0 | 0 | 14,076,320 | | |
| 4 Intangibles | 0 | 0 | 0 | 0 | 0 | | |
| 5 Transmission Plant Subtotal | 33,784,106 | 1,381,812 | (239,924) | 0 | 34,925,994 | | |
| 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) | 154,696,362 | 6,979,341 | 2,154,117 | 0 | 159,521,586 | | |
| 13 Construction Work in Progress | 1,419,829 | 479,587 | | | 1,899,416 | | |
| 14 TOTAL UTILITY PLANT (12+13) | 156,116,191 | 7,458,928 | 2,154,117 | 0 | 161,421,002 | | |
| 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 Planned (c) | Avg. Minutes per Consumer by Cause | | TOTAL (e) | |
| | Power Supplier (a) | Major Event (b) | | All Other (d) | | | |
| 1. Present Year | 46.03 | 88.19 | 19.72 | 99.08 | 253.02 | | |
| 2. Five-Year Average | 17.40 | 35.02 | 23.44 | 71.26 | 147.12 | | |
| PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS | | | | | | | |
| 1. Number of Full Time Employees | 51 | | 4. Payroll - Expensed | 4,575,545 | | | |
| 2. Employee - Hours Worked - Regular Time | 123,890 | | 5. Payroll - Capitalized | 1,549,544 | | | |
| 3. Employee - Hours Worked - Overtime | 5,062 | | 6. Payroll - Other | 186,215 | | | |
| PART J. PATRONAGE CAPITAL | | | | | | | |
| ITEM | THIS YEAR (a) | CUMULATIVE (b) | PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE | | | | |
| | | | 1. Amount Due Over 60 Days: | | | | |
| 1. General Retirement | 0 | 0 | 64,076 | | | | |
| 2. Special Retirements | 0 | 0 | Amount Written Off During Year: | | | | |
| 3. Total Retirements (1+2) | 0 | 0 | 68,167 | | | | |
| 4. Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power | 866,051 | | | | | | |
| 5. System | 707,287 | | | | | | |
| 6. Total Cash Received (4+5) | 1,573,338 | | | | | | |

| NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT | | | | | | | | | | BORROWER NAME | | SELECT YOUR CO- BORROWER DESIGNATION | | SELECT ID | |
|---|--------------------------------------|---|---|-------------------------------|-------------------------|-------------------|---|--------------------------------|---|---------------|-----------------|---|--|------------|--|
| | | | | | | | | | | ENDING DATE | | | | 12/31/2023 | |
| 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 | | | COMMENTS (j) | | | | |
| | | | | | | | | FUEL COST ADJUSTMENT (h) | WHEELING & OTHER CHARGES (or Credits) (i) | | | | | | |
| 1 | Sunflower Electric Power Corp(KS053) | | | 0 None | 771,645,171 | 40,465,824 | 5.24 | 21,541,051 | 31,500 | Comments | | | | | |
| 2 | Storm Related Deferred Power Cost | | | 0 None | 0 | 2,884,276 | 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 | | | | 771,645,171 | 43,350,100 | 5.62 | 21,541,051 | 31,500 | | | | | | |

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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 | 12/31/2023 |
| PART L. KWH PURCHASED AND TOTAL COST (Continued) | | | |
| COMMENTS | | | |
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
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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 | 12/31/2023 |

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 | 92,150,785 | 5,523,616 | 3,462,718 | 8,986,334 | |
| 5 | RUS - Economic Development Loans | 0 | 0 | 0 | 0 | |
| 6 | Bonds / Private Placement | 0 | 0 | 0 | 0 | |
| 7 | Retirement Plan | 1,495,973 | 0 | 0 | 0 | |
| 8 | Mortgage Registration Fees | (179,356) | 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) | \$93,467,402 | \$5,523,616 | \$3,462,718 | \$8,986,334 | |

| COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT | | BORROWER NAME | | Southern Pioneer Electric Company | |
|---|-----------------------------------|---|---------------------------|-----------------------------------|------------------------------------|
| | | BORROWER DESIGNATION | | KS060 | |
| | | ENDING DATE | | 12/31/2023 | |
| 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 | 12,579 | 12,577 | 12,578 | |
| | b. KWH Sold | | | | 113,829,205 |
| | c. Revenue | | | | 18,130,942 |
| 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 | | | | 2,112,256 |
| | c. Revenue | | | | 327,721 |
| 4. Comm. and Ind. 1000 KVA or Less | a. No. Consumers Served | 4,286 | 4,310 | 4,298 | |
| | b. KWH Sold | | | | 145,901,020 |
| | c. Revenue | | | | 20,452,314 |
| 5. Comm. and Ind. Over 1000 KVA | a. No. Consumers Served | 24 | 24 | 24 | |
| | b. KWH Sold | | | | 493,608,154 |
| | c. Revenue | | | | 27,337,316 |
| 6. Public Street & Highway Lighting | a. No. Consumers Served | 125 | 123 | 124 | |
| | b. KWH Sold | | | | 1,293,677 |
| | c. Revenue | | | | 666,585 |
| 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) | | 17,057 | 17,077 | 17,067 | |
| 11. TOTAL KWH Sold (lines 1b thru 9b) | | | | | 756,744,312 |
| 12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c) | | | | | 66,914,878 |
| 13. Transmission Revenue | | | | | 0 |
| 14. Other Electric Revenue | | | | | 1,372,272 |
| 15. KWH - Own Use | | | | | 994,428 |
| 16. TOTAL KWH Purchased | | | | | 771,645,171 |
| 17. TOTAL KWH Generated | | | | | 0 |
| 18. Cost of Purchases and Generation | | | | | 44,453,254 |
| 19. Interchange - KWH - Net | | | | | 0 |
| 20. Peak - Sum All KW Input (Metered) | | | | | 137,016 |
| | | <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 | 12/31/2023 |

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 12/31/2023 | |
| (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 | | 34,314,767 |
| 6 | COBANK - PATRONAGE | | 3,685,724 |
| 7 | COBANK - MEMBERSHIP | | 1,000 |
| 8 | | | |
| Subtotal (Line 5 thru 8) | | 0 | 38,001,491 |
| 3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| Subtotal (Line 9 thru 12) | | 0 | 0 |
| 4. OTHER INVESTMENTS | | | |
| 13 | PIONEER COMMUNICATIONS & SCTA & KANOKLA | 41,836 | |
| 14 | FEDERATED RURAL INSURANCE EXCHANGE | 395,527 | |
| 15 | NISC CAPITAL CREDITS | 123,721 | |
| 16 | OTHER INVESTMENTS | 123,883 | |
| Subtotal (Line 13 thru 16) | | 684,967 | 0 |
| 5. SPECIAL FUNDS | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| Subtotal (Line 17 thru 20) | | 0 | 0 |
| 6. CASH - GENERAL | | | |
| 21 | COBANK & CLEARING ACCT & WORKING FUNDS | 1,247,439 | |
| 22 | PEOPLES BANK | | 29,601 |
| 23 | GRANT COUNTY BANK | | 63,931 |
| 24 | BANK OF BEAVER CITY | | 49,128 |
| Subtotal (Line 21 thru 24) | | 1,247,439 | 142,660 |
| 7. SPECIAL DEPOSITS | | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | | | |
| Subtotal (Line 25 thru 28) | | 0 | 0 |
| 8. TEMPORARY INVESTMENTS | | | |
| 29 | | | |
| 30 | | | |
| 31 | | | |
| 32 | | | |
| Subtotal (Line 29 thru 32) | | 0 | 0 |
| 9. ACCOUNT & NOTES RECEIVABLE - NET | | | |
| 33 | NOTES RECEIVABLE - EMPLOYEE MISC & COMPUTER CONTR | 2,440 | |
| 34 | NOTES RECEIVABLE - LINE EXTENTION CONTRACTS | 52,861 | |
| 35 | ACCOUNTS RECEIVABLE - NET | 189,608 | |
| 36 | | | |
| Subtotal (Line 33 thru 36) | | 244,909 | 0 |
| 10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED | | | |
| 37 | | | |
| 38 | | | |
| 39 | | | |
| 40 | | | |
| Subtotal (Line 37 thru 40) | | 0 | 0 |
| Total | | 2,177,315 | 38,144,151 |

| | | | | | |
|--|---|---|---|---|---|
| NATIONAL RURAL UTILITIES | | | BORROWER NAME Southern Pioneer Electric Company | | |
| COOPERATIVE FINANCE CORPORATION | | | BORROWER DESIGNATION KS060 | | |
| FINANCIAL AND STATISTICAL REPORT | | | ENDING DATE | 12/31/2023 | |
| (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) | | | | 2,177,315 |
| 2 | LARGER OF (a) OR (b) | | | | 24,528,027 |
| | a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3) | | | 24,213,150 | |
| | b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35) | | | 24,528,027 | |

Southern Pioneer Electric Company

Exhibit 2

Annual Form 7 - 2022

| | | | |
|--|--|---|--|
| 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 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. | BALANCE CHECK RESULTS <div style="display: flex; align-items: center; margin-top: 10px;"> <div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin-right: 5px;"> 0 </div> Needs Attention </div> <div style="display: flex; align-items: center; margin-top: 5px;"> <div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin-right: 5px;"> 1 </div> Please Review </div> <div style="display: flex; align-items: center; margin-top: 5px;"> <div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin-right: 5px;"> 25 </div> Matches </div> | AUTHORIZATION NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA? <div style="display: flex; justify-content: flex-end; margin-top: 10px;"> <input checked="" type="radio"/> YES <input type="radio"/> NO </div> |
|---|--|--|

Name of CFO/Office Manager

Date

4-28-23

Name of General Manager/CEO

Date

4-28-23

Name of person submitting Form 7 *New

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 | 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 | THIS YEAR | | LAST YEAR | THIS YEAR |
| | (a) | (b) | | (a) | (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 |

[illegible]

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 Planned (c) | Avg. Minutes per Consumer by Cause | | TOTAL (e) | |
| | Power Supplier (a) | Major Event (b) | | 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 | | | | | | | |
| ITEM | THIS YEAR (a) | CUMULATIVE (b) | PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE | | | | |
| | | | 1. Amount Due Over 60 Days: | | | | |
| 1. General Retirement | 0 | 0 | 151,545 | | | | |
| 2. Special Retirements | 0 | 0 | Amount Written Off During Year: | | | | |
| 3. Total Retirements (1+2) | 0 | 0 | 86,508 | | | | |
| 4. Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power | 1,050,213 | | | | | | |
| 5. 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 | | |

| | | |
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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 L. KWH PURCHASED AND TOTAL COST (Continued)

| COMMENTS | |
|----------|--|
| 1 | |
| 2 | |
| 3 | |
| 4 | |
| 5 | |
| 6 | |
| 7 | |
| 8 | |
| 9 | |
| 10 | |
| 11 | |
| 12 | |
| 13 | |
| 14 | |
| 15 | |
| 16 | |
| 17 | |
| 18 | |
| 19 | |
| 20 | |

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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 | | | |

| | | |
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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 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 |

| | | | |
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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 | |
| (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 |
| 3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| Subtotal (Line 9 thru 12) | | 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 |
| 5. SPECIAL FUNDS | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| Subtotal (Line 17 thru 20) | | 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 |
| 7. SPECIAL DEPOSITS | | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | | | |
| Subtotal (Line 25 thru 28) | | 0 | 0 |
| 8. TEMPORARY INVESTMENTS | | | |
| 29 | | | |
| 30 | | | |
| 31 | | | |
| 32 | | | |
| Subtotal (Line 29 thru 32) | | 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 |
| 10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED | | | |
| 37 | | | |
| 38 | | | |
| 39 | | | |
| 40 | | | |
| Subtotal (Line 37 thru 40) | | 0 | 0 |
| Total | | 2,196,042 | 36,582,701 |

| | | | | | |
|--|---|--|-----------------------------|--|--|
| 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 | |

EXHIBIT 3

Populated FBR Plan Template

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

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

| (a) | (b) | (c) | | (d) | (e) | | (f) | (g) | (h) | | |
|-------------|--|---|-------------------|-------|-----------------------------|---|----------------------------------|---------------------------|--------------------------------|------------|--|
| LINE NO. | ITEM | UNADJUSTED HISTORICAL TEST YEAR 2024 | | NO. | ADJUSTMENTS SP AMOUNT | ADJUSTED HISTORICAL TEST YEAR 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) | 3,072,334 | 0.0176 | 2 | 53,946 | 3,018,389 | |
| 13. | Total Operation & Maintenance Expense | 56,905,844 | F7, Pt. A, Col. B | | (132,358) | 56,773,486 | | | 1,175,119 | 55,598,367 | |
| 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 | 0.0603 | 5 | 16,334 | 254,678 | |
| 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) | 911,310 | 0.2159 | 4 | 196,775 | 714,535 | |
| 21. | Total Cost of Electric Service | 69,263,627 | F7, Pt. A, Col. B | | (827,628) | 68,435,999 | | | 3,758,054 | 64,677,945 | |
| 22. | Patronage Capital & Operating Margins | (213,297) | F7, Pt. A, Col. B | | 1,273,579 | 1,060,282 | | | 63,905 | 996,377 | |
| 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 | 4,525,615 | 0.0622 | 6 | 281,611 | 4,244,003 | |

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 2024 (\$) | ADJUSTMENTS NO. AMOUNT (\$) | ADJUSTED HISTORICAL TEST YEAR 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 <small>Line 17 + Line 19</small> | 285,086 | 6,165,392 | 0.2159 ⁴ | 1,331,263 | 4,834,129 |
| 34. | Principal Payments | 3,752,230 <small>F7, Pt. O, Col. B</small> | [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 <small>Line 30</small> | | 4,525,615 | 0.0622 ⁶ | 281,611 | 4,244,003 |
| 39. | Plus: Depreciation and Amortization Expense | 4,314,800 <small>Line 14</small> | | 4,314,800 | 0.2407 ³ | 1,038,564 | 3,276,236 |
| 40. | Plus: Interest Expense | 5,880,306 <small>Line 33</small> | 285,086 | 6,165,392 | 0.2159 ⁴ | 1,331,263 | 4,834,129 |
| 41. | Plus: Non-Cash Other Deductions Amortizations | 876,898 <small>Trial Balance</small> | | 876,898 | 0.2159 ⁴ | 189,344 | 687,554 |
| 42. | Plus: Cash Capital Credits Cash Received | 1,494,713 <small>F7, Pt. J, L6, Col. A</small> | | 1,494,713 | 0.2159 ⁴ | 322,746 | 1,171,967 |
| 43. | Plus: Non-Cash Income Tax Expense | 1,213,769 <small>Line 16</small> | (1,213,769) | - | 0.0603 ⁵ | - | - |
| 44. | Less: Generation and Transmission Capital Credits | (2,401,562) <small>Line 27</small> | | (2,401,562) | 0.0000 | - | (2,401,562) |
| 45. | Less: Other Capital Credits and Patr. Dividends | (963,439) <small>Line 28</small> | | (963,439) | 0.2159 ⁴ | (208,031) | (755,408) |
| 46. | Total Debt Service Margins | 13,667,520 | | 14,012,416 | | 2,955,497 | 11,056,918 |
| 47. | | | | | | | |
| 48. | <u>D. DEBT SERVICE COVERAGE</u> | 1.42 <small>Line 46/Line 35</small> | | 1.38 | | 1.34 | 1.38 |
| 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 | 0.22 |
| 55. | Debt Service Payments | | | | | 2,199,968 | 7,988,605 |
| 56. | After-Tax Operating Income Adjustment | | | | | 571,992 | 1,757,493 |
| 57. | Add True-Up | | | | | 122,820 | 454,452 |
| 58. | Net Operating Income Adjustment | | | | | 694,812 | 2,211,945 |

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) |
|-------------|--|---|--------------------|-------------------------------------|----------------------------------|---------------------------|--------------------------------|
| | | UNADJUSTED HISTORICAL TEST YEAR | ADJUSTMENTS | ADJUSTED HISTORICAL TEST YEAR | 34.5 kV ALLOCATION FACTORS | 34.5 kV SYSTEM (\$) | DISTRIBUTION SYSTEM (\$) |
| LINE NO. | ITEM | 2024 (\$) | NO. AMOUNT (\$) | 2024 (\$) | | | |
| 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 | | 2,906,757 56,240,023 | | | |
| 62. | Total Assets | 189,054,533 F7, Pt C, L28 | [7] | 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) | | 10.57% | | | |
| 65. | | | | | | | |
| 66. | <u>H. FINAL REVENUE ADJUSTMENT PROPOSED</u> | | | | | | |
| 67. | Operating Income Adjustment | | | 2,906,757 | | 694,812 | 2,211,945 |
| 68. | Rate Schedule Revenue | | | 69,496,281 | | 3,821,959 | 65,674,322 |
| 69. | Adjustment Percentage | | | 4.2% | | 18.2% | 3.4% |

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 | \$ 644,269 | 23-SPEE-792-RTS |
| 4. | Total kWh Sales used to determine Rate Adjustment | 756,744,312 | 2023 TY as used in 24-SPEE-688-RTS |
| 5. | Equivalent Average per kWh Rate Adjustment | \$ 0.00085 | L3/L4 |
| 6. | kWh Sales Prior to Implementation of Rate Adjustment | 479,885,519 | 24-SPEE-688-RTS effective August 1, 2024 |
| 7. | Revenue Adjustment to Annualize Rate Adjustment | \$ 408,560 | L5 x L6 |
| 8. | | | |
| 9. | Other Applicable Adjustments to Revenue Authorized by Commission | \$ 91,910 | WP10 - PTS Adjustment |
| 10. | Adjustment - Distribution System Component | \$ 500,470 | |
| 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 | \$ 4.00 | 23-SPEE-792-RTS effective August 1, 2023 |
| 14. | Per kW Rate during Test Year - Post-Order thru December | \$ 4.34 | 24-SPEE-688-RTS effective August 1, 2024 |
| 15. | | | |
| 16. | Per kW Rate Change Authorized by the Commission | \$ 0.34 | L14 - L13 |
| 17. | 34.5kV Demand Prior to Implementation of Rate Adjustment | 463,535 | WP1 - Jan thru Jul |
| 18. | Revenue Adjustment to Annualize Rate Adjustment | \$ 159,701 | L16 x L17 |
| 19. | | | |
| 20. | Adjustment - 34.5kV System Component | \$ (54,519) | L18 and WP10-PTS Adjustment |
| 21. | | | |
| 22. | 3. ADJUSTMENT [1] - Combined System | \$ 445,951 | 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 | \$ (1,439) | Filing Exhibit per Protocols G.12 |
| 28. | 2.b. Distribution Expense - Maintenance | \$ - | Filing Exhibit per Protocols G.12 |
| 29. | 2.c. Customer Accounts Expense | \$ (3,135) | Filing Exhibit per Protocols G.12 |
| 30. | 2.d. Customer Service and Informational Expense | \$ (15,386) | Filing Exhibit per Protocols G.12 |
| 31. | 2.e. Sales Expense | \$ (56,999) | Filing Exhibit per Protocols G.12 |
| 32. | 2.f. Administrative and General Expense | \$ (55,399) | Filing Exhibit per Protocols G.12 |
| 33. | 2.g. Other Deductions | \$ (37,598) | Filing Exhibit per Protocols G.12 |
| 34. | Total Adjustment | \$ (169,957) | 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 | \$ 1,213,769 | F7, Pt. A, Col. B |
| 38. | Tax Expense - Other paid in cash during Test Year | \$ 271,012 | WP2 |
| 39. | Adjustment to Actual Tax Expense - Other | <u>\$ (942,757)</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 | \$ 5,699,565 | F7, Pt. A, Col. B |
| 44. | Budget Year Long-Term Interest Expense | \$ 5,869,326 | 2025 Budget, adjusted as shown in Exh 11 Debt Reconciliation |
| 45. | Adjustment to Actual Long-Term Interest Expense | <u>\$ 169,761</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 | \$ 180,741 | F7, Pt. A, Col. B |
| 50. | Budget Year Other Interest Expense | \$ 296,066 | 2025 Budget, adjusted as shown in Exh 11 Debt Reconciliation |
| 51. | Adjustment to Actual Other Interest Expense | <u>\$ 115,325</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 | \$ 3,752,230 | F7, Pt. O, Col. B |
| 56. | Budget Year Principal Payments | \$ 4,023,181 | 2025 Budget, adjusted as shown in Exh 11 Debt Reconciliation |
| 57. | Adjustment to Actual Principal Payments | <u>\$ 270,951</u> | L56 - L55 |
| 58. | | | |
| 59. | <u>ADJUSTMENT [7] -- Assets</u> | | |
| 60. | <i>Adjustment to reflect budgeted Assets.</i> | | |
| 61. | Actual Year-End Assets | \$ 189,054,533 | F7, Pt. C, L28. |
| 62. | Budgeted Year-End Assets | \$ 194,952,077 | 2025 Budget, adjusted as shown in Exh 11 |
| 63. | Adjustment to Actual Assets | <u>\$ 5,897,544</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

| | | | | |
|----|--|---|----------------------------|---------------------|
| 1 | <u>I. DIRECT-ASSIGN 34.5 kV SYSTEM REVENUE</u> | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | <i>Annualized 34.5kV Rate Revenues</i> | | |
| 5 | | Most Recent \$/kW Rate Authorized During Test Year | Pg.2, L14 | \$ 4.34 |
| 6 | | Total 34.5 kV System Demand for the entire Test Year | WP1 | 808,684 |
| 7 | | | L5 x L6 | \$ 3,513,349 |
| 8 | | | | |
| 9 | | <i>Property Tax collected during Test Year from the 34.5 kV system users</i> | | |
| 10 | | Current \$/kW PTS Authorized by the Commission | Docket No. 25-SPEE-252-TAR | \$0.38162 |
| 11 | | Total 34.5 kV System Demand for the entire Test Year | WP10 - PTS Adjustment | 808,684 |
| 12 | | | L10 x L11 | \$ 308,610 |
| 13 | | | | |
| 14 | | Total 34.5kV Revenue | L7 + L11 | \$ 3,821,959 |
| 15 | | | | |
| 16 | <u>II. CALCULATE LAB AND NP ALLOCATION RATIOS</u> | | | |
| 17 | Acct No | | Source | |
| 18 | | | | |
| 19 | 562-573 | Transmission Labor | Payroll Journal | \$ 56,476 |
| 20 | | | | |
| 21 | 562-573, 580-598, 902-912, 920-932 | Total Labor | Payroll Journal | \$ 4,078,578 |
| 22 | 920-932 | A&G Labor | Payroll Journal | \$ 862,156 |
| 23 | | Total non-A&G Labor | | \$ 3,216,422 |
| 24 | | | | |
| 25 | | <i>Transmission Labor RATIO</i> | L19 / L23 | 0.0176 |
| 26 | | | | |
| 27 | | | | |
| 28 | Acct No | | Source | |
| 29 | | | | |
| 30 | 350-359 | Transmission Plant | Trial Balance | \$ 34,904,628 |
| 31 | 360-373 | Dist Plant | Trial Balance | \$ 80,036,404 |
| 32 | 389-399 | General Plant | Trial Balance | \$ 24,220,399 |
| 33 | | Total Plant | Sum L30: L32 | \$ 139,161,431 |
| 34 | | | | |
| 35 | | | | |
| 36 | 108.5, 108.501 | Accumulated Depreciation - Trans | Trial Balance | \$ 10,065,497 |
| 37 | 108.6, 108.601 | Accumulated Depreciation - Dist | Trial Balance | \$ 4,160,681 |
| 38 | 108.71-108.79 | Accumulated Depreciation - General | Trial Balance | \$ 8,631,724 |
| 39 | | Total Accum. Depr. | Sum L36: L38 | \$ 22,857,902 |
| 40 | | | | |
| 41 | | | | |
| 42 | | Net Plant - Transmission | | \$ 24,839,131 |
| 43 | | Allocated General Net Plant on Transmission Labor | | \$ 273,714 |
| 44 | | Total Net Plant - Transmission (w/ allocated General) | Sum L42: L43 | \$ 25,112,846 |
| 45 | | | | |
| 46 | | Total Net Plant | L33- L39 | \$ 116,303,529 |
| 47 | | | | |
| 48 | | <i>Net Transmission Plant RATIO</i> | L44 / L46 | 0.2159 |
| 49 | | | | |
| 50 | | | | |
| 51 | <u>III. DIRECT-ASSIGN DEPRECIATION</u> | | | |
| 52 | Acct No | | Source | |
| 53 | | | | |
| 54 | | | | |
| 55 | 403.5 | Transmission Depr | Trial Balance | \$ 838,740 |
| 56 | 403.6 | Dist Depr | Trial Balance | \$ 2,077,455 |
| 57 | 403.7 | General Plant Depr | Trial Balance | \$ 613,146 |
| 58 | | Total | Sum L55: L57 | \$ 3,529,341 |
| 59 | | With Acct 406 - Amort of AP to match Form 7 inputs | L58 + Amort of AP | \$ 4,314,800 |
| 60 | | | | |
| 61 | | Allocate resultant General Plant depr (with AP) balance on Transm. Labor | L57 Col (c) x L25 | \$ 13,162 |
| 62 | | Add Transm. Depr. resultant balance (w/ alloc. acct 406) | L55 Col (c) | \$ 1,025,402 |
| 63 | | Tot 34.5 kV Depr. Expense to subtract from Tot Sys | L61 + L62 | \$ 1,038,564 |
| 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 | \$ 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 | \$ 2,211,945 |
| 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 | \$ 2,701,830 |
| 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 | 1,013,330 | 114,131,140 | 0.00888 |
| 17 | Space Heating | 27,147 | 3,341,374 | 0.00812 |
| 18 | General Service Small (17-GSS) | 151,883 | 13,015,169 | 0.01167 |
| 19 | General Service Large (17-GSL) | 932,860 | 124,634,227 | 0.00748 |
| 20 | General Service Space Heating | 10,563 | 2,355,590 | 0.00448 |
| 21 | Industrial Service (17-IS) | 248,239 | 42,585,382 | 0.00583 |
| 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 | 126,220 | | |
| 25 | Distribution | 118,375 | 439,706,994 | 0.00027 |
| 26 | 34.5kV | 7,844 | | |
| 25 | Municipal Power Service (17-M-I) | 3,361 | 231,675 | 0.01451 |
| 26 | Water Pumping Service (17-WP) | 50,743 | 7,192,548 | 0.00705 |
| 27 | Irrigation Service (17-IP-I) | 19,516 | 2,288,104 | 0.00853 |
| 28 | Temporary Service (17-CS) | 1,187 | 58,122 | 0.02043 |
| 29 | Lighting | 116,780 | 2,292,229 | 0.05095 |
| 16 | Total Retail Rates | 2,701,830 | 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.

34.5 kV system Billing Demand for Test Year

**Southern Pioneer Electric Company
Summary of Local Access Billing Demands (kW) -- 2024**
per G&T ¹

| Line | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|-------------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------|
| 1 | Total Local Access System ² | 63,617 | 49,368 | 50,586 | 56,829 | 63,940 | 90,459 | 99,351 | 97,597 | 81,741 | 70,252 | 49,309 | 54,154 | 827,203 |
| 2 | CP Date | 15 | 16 | 25 | 30 | 20 | 25 | 31 | 07 | 16 | 03 | 27 | 20 | |
| 3 | CP Time (hour Ending) CST | 1900 | 1200 | 1200 | 1600 | 1600 | 1800 | 1600 | 1600 | 1600 | 1600 | 1500 | 900 | |
| 4 | | | | | | | | | | | | | | |
| 5 | Wholesale Customers @ Del. Pt. | | | | | | | | | | | | | |
| 6 | Metered | 2,040 | 2,547 | 2,201 | 1,800 | 2,174 | 2,810 | 3,365 | 3,470 | 3,019 | 2,375 | 2,013 | 2,220 | 30,033 |
| 7 | Generation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | Subtotal-- | 2,040 | 2,547 | 2,201 | 1,800 | 2,174 | 2,810 | 3,365 | 3,470 | 3,019 | 2,375 | 2,013 | 2,220 | 30,033 |
| 9 | Metered | 2,743 | 2,040 | 1,915 | 2,444 | 2,954 | 4,112 | 4,856 | 4,531 | 4,013 | 3,060 | 1,735 | 2,010 | 36,411 |
| 10 | Generation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 | Subtotal-- | 2,743 | 2,040 | 1,915 | 2,444 | 2,954 | 4,112 | 4,856 | 4,531 | 4,013 | 3,060 | 1,735 | 2,010 | 36,411 |
| 12 | | 2,820 | 2,083 | 1,933 | 1,604 | 1,880 | 2,627 | 2,877 | 2,586 | 2,411 | 2,214 | 1,774 | 2,092 | 26,899 |
| 13 | | 1,568 | - | 9,320 | - | 116 | 312 | - | - | 4,877 | - | - | 2,697 | 18,890 |
| 14 | | 94 | 117 | 78 | 87 | 120 | 195 | 174 | 178 | 182 | 160 | 94 | 98 | 1,576 |
| 15 | | 10,097 | 6,172 | 6,441 | 7,706 | 8,448 | 10,883 | 12,125 | 12,235 | 11,166 | 9,055 | 7,815 | 8,759 | 110,900 |
| 16 | --Generation | 2 | 701 | 309 | 1,503 | 1,455 | 1,950 | 1,966 | 1,917 | 1,691 | 1,966 | 202 | 143 | 13,804 |
| 17 | Subtotal--Wholesale | 19,363 | 13,662 | 22,195 | 15,143 | 17,147 | 22,888 | 25,362 | 24,916 | 27,358 | 18,829 | 13,632 | 18,019 | 238,513 |
| 18 | Losses @ 2.29% of 34.5 kV Output | 443 | 313 | 508 | 347 | 393 | 524 | 581 | 571 | 626 | 431 | 312 | 413 | 5,462 |
| 19 | Subtotal with Losses (@ Source) | 19,807 | 13,975 | 22,704 | 15,490 | 17,539 | 23,412 | 25,943 | 25,486 | 27,984 | 19,260 | 13,944 | 18,432 | 243,975 |
| 20 | | | | | | | | | | | | | | |
| 21 | Southern Pioneer Retail | | | | | | | | | | | | | |
| 22 | Retail with Losses (@ Source) | 43,810 | 35,394 | 27,883 | 41,339 | 46,401 | 67,047 | 73,408 | 72,111 | 53,757 | 50,992 | 35,365 | 35,722 | 583,228 |
| 23 | Losses @ 2.24% of 34.5 kV Input | 981 | 792 | 624 | 925 | 1,039 | 1,501 | 1,643 | 1,614 | 1,203 | 1,142 | 792 | 800 | 13,057 |
| 24 | Retail @ Delivery Point | 42,829 | 34,601 | 27,258 | 40,414 | 45,362 | 65,546 | 71,764 | 70,496 | 52,553 | 49,850 | 34,573 | 34,923 | 570,171 |
| 25 | | | | | | | | | | | | | | |
| 26 | Total Load with Loss % | 62,192 | 48,263 | 49,454 | 55,557 | 62,509 | 88,434 | 97,126 | 95,412 | 79,911 | 68,679 | 48,205 | 52,942 | 808,684 |

¹ From [REDACTED]

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

FBR Calculation
WP2

**Southern Pioneer
Taxes Paid (Cash)
2024**

| <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 | | | | | | \$ 181,000.00 |
| 1 | 236.72 | ACCR KANSAS INCOME TAX | | | | | | \$ 90,012.00 |
| | | | | | | | | \$ 271,012.00 |

**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% | 823,680 |
| 3 | Space Heating | 500,661 | 3,341,374 | 8.61 | 287,741 | (18,891) | 268,850 | 231,812 | 1.0% | 231,812 | 1.1% | 22,066 |
| 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% | 123,457 |
| 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% | 758,270 |
| 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% | 8,586 |
| 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% | 201,779 |
| 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% | - | - | 118,375 |
| 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% | 2,732 |
| 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% | 41,246 |
| 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% | 15,864 |
| 14 | Temporary Service (17-CS) | 14,821 | 58,122 | 8.79 | 5,108 | (425) | 4,683 | 10,138 | 0.0% | 10,138 | 0.05% | 965 |
| 15 | Lighting | 1,120,392 | 2,292,229 | 6.03 | 138,193 | (15,001) | 123,192 | 997,199 | 4.2% | 997,199 | 4.5% | 94,924 |
| 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% | 2,211,945 |

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.

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 | 9,675,948 | 6,778,916 | 6,520,773 | 6,155,317 | 8,021,728 | 13,366,591 | 14,928,823 | 15,493,257 | 10,412,291 | 7,197,794 | 6,952,536 | 8,627,166 | 114,131,140 |
| Res | 13 | 1.440. | Residential Heating | 832,560 | 489,326 | 423,880 | 308,701 | 311,363 | 410,704 | 455,223 | 109,617 | - | - | - | - | 3,341,374 |
| Comm | 2 | 1.442.1 | Commercial Small | 1,106,522 | 997,383 | 1,017,282 | 934,716 | 996,553 | 1,203,785 | 1,413,744 | 1,263,925 | 1,042,090 | 983,663 | 933,997 | 1,121,509 | 13,015,169 |
| Comm | 3 | 1.442.1 | Commercial Large | 9,313,655 | 8,372,552 | 8,456,274 | 8,426,334 | 9,107,850 | 11,718,273 | 12,858,967 | 13,303,975 | 11,448,880 | 11,797,052 | 9,650,052 | 10,180,363 | 124,634,227 |
| Comm | 4 | 1.442.1 | Commercial Space Heating | 412,186 | 193,810 | 158,231 | 118,172 | 132,749 | 198,749 | 226,644 | 252,310 | 178,245 | 126,879 | 152,046 | 205,569 | 2,355,590 |
| Ind | 6 | 1.442.2 | Industrial | 3,602,951 | 1,901,853 | 5,467,969 | 3,717,727 | 3,824,858 | 3,257,458 | 3,257,010 | 3,580,914 | 2,854,620 | 2,973,171 | 3,858,361 | 4,288,490 | 42,585,382 |
| Ind | 7 | 1.442.2 | Industrial Interruptible | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ind | 12 | 1.442.2 | Real Time Pricing | 1,874 | 1,869 | 1,982 | 1,894 | 1,929 | 1,830 | 1,716 | 1,673 | 1,627 | 1,704 | 1,654 | 1,698 | 21,450 |
| Ind | 9 | 1.442.2 | Industrial-Sub Trans 115 | 39,567,533 | 36,077,837 | 36,990,786 | 36,806,829 | 38,729,045 | 37,648,646 | 40,580,185 | 40,105,264 | 27,108,417 | 28,941,914 | 36,481,559 | 37,895,701 | 436,933,716 |
| Ind | 15 | 1.442.2 | Industrial-Sub Trans 34.5 | 205,997 | 191,418 | 236,379 | 232,801 | 243,043 | 249,068 | 243,274 | 241,042 | 217,003 | 253,368 | 223,823 | 236,062 | 2,773,278 |
| Irr | 8 | 1.441 | Irrigation | 2,066 | 12,176 | 51,511 | 149,298 | 151,525 | 244,951 | 755,024 | 680,216 | 153,836 | 81,788 | 2,060 | 3,653 | 2,288,104 |
| Comm | 5 | 1.442.15 | Commercial Municipal | 18,794 | 16,332 | 18,977 | 21,223 | 18,035 | 22,346 | 18,672 | 22,126 | 19,831 | 20,377 | 17,564 | 17,398 | 231,675 |
| WP | 16 | 1.442.15 | Water Pumping | 471,947 | 440,797 | 437,599 | 593,510 | 733,958 | 690,871 | 779,314 | 714,158 | 682,886 | 662,592 | 484,325 | 500,491 | 7,192,548 |
| Lights | 10 | 1.444. | Lighting | 191,120 | 189,929 | 189,234 | 189,045 | 191,371 | 188,635 | 187,719 | 150,816 | 222,214 | 223,990 | 184,125 | 184,031 | 2,292,229 |
| Temp | 17 | | Temporary Service | 9,090 | 6,026 | 5,924 | 3,778 | 3,593 | 5,215 | 5,668 | 2,187 | 4,112 | 2,459 | 3,844 | 6,226 | 58,122 |
| Non-STR Retail | | | 65,412,243 | 55,670,224 | 59,976,801 | 57,659,445 | 62,467,600 | 69,207,122 | 75,711,983 | 75,921,480 | 54,346,052 | 53,266,751 | 58,945,946 | 63,268,357 | 751,854,004 | |
| | | | 25,638,713 | 19,400,969 | 22,749,636 | 20,619,815 | 23,495,512 | 31,309,408 | 34,888,524 | 35,575,174 | 27,020,632 | 24,071,469 | 22,240,564 | 25,136,594 | | |

| Revenue Totals by Revenue Class | | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total | |
|---------------------------------|----|----------|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| Res | 1 | 1.440. | Residential | 1,414,420 | 1,082,850 | 1,061,343 | 991,471 | 1,232,129 | 2,005,662 | 2,337,978 | 2,524,756 | 1,741,796 | 1,335,046 | 1,106,714 | 1,215,720 | 18,049,885 |
| Res | 13 | 1.440. | Residential Heating | 106,243 | 70,152 | 63,695 | 48,646 | 49,786 | 66,711 | 75,922 | 19,506 | - | - | - | - | 500,661 |
| Comm | 2 | 1.442.1 | Commercial Small | 181,008 | 173,213 | 177,406 | 164,578 | 171,693 | 202,100 | 236,245 | 228,940 | 192,469 | 192,835 | 156,215 | 168,510 | 2,245,212 |
| Comm | 3 | 1.442.1 | Commercial Large | 1,212,040 | 1,149,655 | 1,176,748 | 1,173,289 | 1,255,503 | 1,645,892 | 1,713,049 | 1,881,040 | 1,675,906 | 1,658,287 | 1,160,601 | 1,135,361 | 16,837,373 |
| Comm | 4 | 1.442.1 | Commercial Space Heating | 34,345 | 21,967 | 15,974 | 15,424 | 13,679 | 29,376 | 33,267 | 34,564 | 19,786 | 14,995 | 18,789 | 20,676 | 272,843 |
| Ind | 6 | 1.442.2 | Industrial | 367,823 | 218,521 | 564,616 | 384,215 | 374,138 | 382,908 | 408,226 | 450,779 | 380,809 | 412,358 | 378,045 | 390,869 | 4,713,307 |
| Ind | 7 | 1.442.2 | Industrial Interruptible | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ind | 12 | 1.442.2 | Real Time Pricing | 445 | 398 | 386 | 361 | 420 | 418 | 429 | 425 | 405 | 368 | 366 | 392 | 4,812 |
| Ind | 9 | 1.442.2 | Industrial-Sub Trans 115 | 2,081,785 | 1,496,486 | 1,853,036 | 1,784,656 | 2,063,748 | 2,116,712 | 2,230,180 | 2,227,407 | 1,948,778 | 1,212,734 | 1,557,896 | 1,850,583 | 22,433,006 |
| Ind | 15 | 1.442.2 | Industrial-Sub Trans 34.5 | 16,282 | 11,219 | 12,583 | 14,336 | 17,090 | 19,659 | 13,825 | 14,054 | 13,531 | 15,273 | 17,545 | 26,647 | 192,043 |
| Irr | 8 | 1.441 | Irrigation | 9,261 | 10,185 | 13,735 | 21,986 | 22,430 | 33,407 | 89,527 | 81,738 | 25,502 | 17,943 | 8,711 | 9,355 | 343,780 |
| Comm | 5 | 1.442.15 | Commercial Municipal | 3,492 | 3,253 | 3,630 | 3,816 | 3,411 | 4,159 | 3,806 | (333) | 3,808 | 4,279 | 2,984 | 2,880 | 39,186 |
| WP | 16 | 1.442.15 | Water Pumping | 55,311 | 53,260 | 53,920 | 69,739 | 85,767 | 85,515 | 103,350 | 92,673 | 84,409 | 83,046 | 46,108 | 45,472 | 858,569 |
| Lights | 10 | 1.444. | Lighting | 89,933 | 90,536 | 90,242 | 89,650 | 90,732 | 90,416 | 91,123 | 76,249 | 111,507 | 118,541 | 92,015 | 89,449 | 1,120,392 |
| Temp | 17 | | Temporary Service | 2,277 | 1,534 | 1,518 | 952 | 911 | 1,330 | 1,478 | 582 | 1,092 | 658 | 975 | 1,515 | 14,821 |
| | | | 5,574,665 | 4,383,230 | 5,088,836 | 4,763,118 | 5,381,437 | 6,684,265 | 7,347,403 | 7,632,380 | 6,199,797 | 5,066,363 | 4,546,965 | 4,957,430 | 67,625,890 | |

| PCA Totals by Revenue Class | | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total | |
|-----------------------------|----|----------|---------------------------|-----------|----------|-----------|-----------|-----------|----------|--------|----------|----------|-----------|-----------|-------------|-----------|
| Res | 1 | 1.440. | Residential | (104,681) | (28,105) | (24,858) | (46,518) | (59,720) | (83,463) | 18,584 | 7,808 | (10,083) | 806 | (81,295) | (190,001) | (601,527) |
| Res | 13 | 1.440. | Residential Heating | (8,808) | (1,930) | (1,623) | (2,340) | (2,318) | (2,556) | 576 | 108 | - | - | - | - | (18,891) |
| Comm | 2 | 1.442.1 | Commercial Small | (10,928) | (4,018) | (3,880) | (7,068) | (7,425) | (7,502) | 1,902 | 478 | (991) | 102 | (11,149) | (24,834) | (75,314) |
| Comm | 3 | 1.442.1 | Commercial Large | (98,525) | (34,546) | (32,283) | (63,006) | (67,912) | (73,103) | 15,339 | 7,013 | (11,039) | 1,152 | (112,034) | (223,213) | (692,155) |
| Comm | 4 | 1.442.1 | Commercial Space Heating | (4,208) | (634) | (611) | (939) | (984) | (1,220) | 470 | 86 | (209) | 33 | (1,922) | (4,652) | (14,791) |
| Ind | 6 | 1.442.2 | Industrial | (37,485) | (8,007) | (20,370) | (28,859) | (28,386) | (20,078) | 5,780 | 1,422 | (2,947) | 715 | (49,515) | (97,675) | (285,406) |
| Ind | 7 | 1.442.2 | Industrial Interruptible | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ind | 12 | 1.442.2 | Real Time Pricing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ind | 9 | 1.442.2 | Industrial-Sub Trans 115 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ind | 15 | 1.442.2 | Industrial-Sub Trans 34.5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irr | 8 | 1.441 | Irrigation | (21) | (42) | (198) | (1,155) | (1,121) | (1,480) | 1,784 | 122 | (245) | 1 | (75) | (83) | (2,512) |
| Comm | 5 | 1.442.15 | Commercial Municipal | (223) | (92) | (71) | (146) | (136) | (144) | (5) | 20 | (15) | (0) | (257) | (425) | (1,493) |
| WP | 16 | 1.442.15 | Water Pumping | (5,273) | (2,162) | (1,664) | (4,199) | (5,512) | (4,412) | 339 | 507 | (499) | (41) | (8,119) | (12,507) | (43,543) |
| Lights | 10 | 1.444. | Lighting | (1,653) | (313) | (765) | (1,710) | (1,404) | (1,097) | 799 | (23) | (247) | 117 | (3,568) | (5,139) | (15,001) |
| Temp | 17 | | Temporary Service | (106) | (24) | (23) | (30) | (26) | (32) | 13 | 1 | (4) | 2 | (50) | (145) | (425) |
| | | | (271,911) | (79,872) | (86,346) | (155,971) | (174,944) | (195,086) | 45,582 | 17,542 | (26,279) | 2,885 | (267,984) | (558,675) | (1,751,058) | |

| Cons Totals by Revenue Class | | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total | |
|------------------------------|----|----------|---------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Res | 1 | 1.440. | Residential | 12,066 | 12,056 | 12,057 | 12,051 | 12,059 | 12,057 | 12,053 | 12,057 | 12,592 | 12,608 | 12,624 | 12,629 | 12,242 |
| Res | 13 | 1.440. | Residential Heating | 540 | 539 | 540 | 540 | 542 | 543 | 541 | 542 | - | - | - | - | 361 |
| Comm | 2 | 1.442.1 | Commercial Small | 2,791 | 2,788 | 2,801 | 2,796 | 2,796 | 2,788 | 2,777 | 2,763 | 2,783 | 2,804 | 2,816 | 2,823 | 2,794 |
| Comm | 3 | 1.442.1 | Commercial Large | 1,336 | 1,340 | 1,325 | 1,331 | 1,331 | 1,337 | 1,350 | 1,355 | 1,335 | 1,317 | 1,314 | 1,314 | 1,332 |
| Comm | 4 | 1.442.1 | Commercial Space Heating | 38 | 38 | 38 | 38 | 38 | 38 | 37 | 37 | 37 | 37 | 36 | 35 | 37 |
| Ind | 6 | 1.442.2 | Industrial | 17 | 17 | 17 | 17 | 17 | 17 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| 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 115 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Ind | 15 | 1.442.2 | Industrial-Sub Trans 34.5 | 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 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 |
| WP | 16 | 1.442.15 | Water Pumping | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| Lights | 10 | 1.444. | Lighting | 123 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| Temp | 17 | | Temporary Service | 9 | 11 | 13 | 12 | 13 | 12 | 16 | 22 | 29 | 17 | 17 | 20 | 16 |
| | | | 17,104 | 17,095 | 17,097 | 17,091 | 17,102 | 17,098 | 17,098 | 17,100 | 17,100 | 17,107 | 17,131 | 17,145 | 17,145 | 17,106 |

STR Class Rate Adjustment

I. FBR Adjustment - Distribution System

Exclude non-general plant Debt Service (DS)

Ln No

| | | |
|----|-----------|---|
| 1 | 2,211,945 | 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 | 1,626,606 | |
| 10 | 7.3% | STR % |
| | 118,375 | |

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 | <u>\$ 7,844.39</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>20245get Amount</u> | <u>% of Job Related to Transmission</u> | <u>\$ Related to Transmission</u> | <u>\$ Related to Distribution</u> |
| 100 | New Consumers | | \$ 448,939 | 0.00% | \$ - | \$ 448,939 |
| 300-01 | 4th & Oklahoma Feeder 22 CU Rebuild | | \$ 230,961 | 0.00% | \$ - | \$ 230,961 |
| 300-05 | URD Replacement - Trailer Courts Liberal | | \$ 520,200 | 0.00% | \$ - | \$ 520,200 |
| 300-13 | KDOT Kiowa Breaker 797, 0.5m | | \$ 78,030 | 0.00% | \$ - | \$ 78,030 |
| 300-14 | Cunningham Tie Line | | \$ 117,166 | 0.00% | \$ - | \$ 117,166 |
| 500-01 | Substation A-Frame Improvements | | \$ 250,460 | 0.00% | \$ - | \$ 250,460 |
| 601 | Meters, CTs, PTs, Routers, Collectors | | \$ 150,000 | 0.00% | \$ - | \$ 150,000 |
| 601-02 | Transformers | | \$ 538,402 | 0.00% | \$ - | \$ 538,402 |
| 602-01 | Increased Capacity | | \$ 325,000 | 0.00% | \$ - | \$ 325,000 |
| 603-01 | Misc. Sectionalizing Equipment | | \$ 43,297 | 0.00% | \$ - | \$ 43,297 |
| 604-01 | Regulators | | \$ 110,362 | 0.00% | \$ - | \$ 110,362 |
| 605-01 | Capacitors | | \$ - | 0.00% | \$ - | \$ - |
| 606-01 | Osmose Pole Replacements | | \$ 730,642 | 0.00% | \$ - | \$ 730,642 |
| 606-02 | Copper Replacement | | \$ 243,547 | 0.00% | \$ - | \$ 243,547 |
| 606-03 | Open Wire Secondary Replacement | | \$ 54,122 | 0.00% | \$ - | \$ 54,122 |
| 606-05 | Distribution Cost of Unit Replacement | | \$ 703,581 | 0.00% | \$ - | \$ 703,581 |
| 607-07 | 4th & OK Fdr 20, Rebuild .3m of 3PH | | \$ 241,206 | 0.00% | \$ - | \$ 241,206 |
| 702-01 | Street Lights Installs | | \$ 200,000 | 0.00% | \$ - | \$ 200,000 |
| 1000-03 | Rebuild 3.0 Miles Cunningham Tie-Line (Aligned W/ 300-14) | | \$ 200,000 | 100.00% | \$ 200,000 | \$ - |
| 1100-01 | 34.5kV Osmose Pole Replacements | | \$ 216,486 | 100.00% | \$ 216,486 | \$ - |
| 1100-02 | 34.5kV Sectionalizing Equipment | | \$ 43,297 | 100.00% | \$ 43,297 | \$ - |
| 1100-03 | 34.5kV Distribution Cost of Unit Replacement | | \$ 54,122 | 100.00% | \$ 54,122 | \$ - |
| 1100-05 | 34.5kV Switch Replacement | | \$ - | 100.00% | \$ - | \$ - |
| 1100-06 | 34.5 kV Pole Replacement at Junctions | | \$ 64,946 | 100.00% | \$ 64,946 | \$ - |
| 1100-07 | Pratt Sub - LTC, Bushings, Arresters | | \$ 59,534 | 100.00% | \$ 59,534 | \$ - |
| TBD-01 | KDOT Project - Highway 83 Sublette | | \$ 32,000 | 0.00% | \$ - | \$ 32,000 |
| | | - | 5,656,300 | | \$ 638,385 | \$ 5,017,915 |
| | | | | | | |
| | | TOTAL | \$ 5,656,300 | | | |
| | | GENERAL PLANT | \$ 1,084,425 | 16% | | |
| | | | \$ 6,740,725 | | | |

| | | | | |
|---|------------------------|-------------------------------|--------------------------------------|----------------------------|
| | | | | |
| | | | | FBR Calculation |
| | | | | WP7 |
| Southern Pioneer Electric Company | | | | |
| Capital Budget - Budget Year | | | | |
| | | | | |
| | | | | |
| <u>Item Description</u> | <u>Department</u> | <u>2025 Budget Amount</u> | <u>Anticipated Purchase Date</u> | <u>Additional Comments</u> |
| Carryover - Unit #1054 - Digger - Liberal | Engineering/Operations | \$ 470,000 | | |
| Unit #1068 - Service Bucket - ML | Engineering/Operations | \$ 250,000 | | |
| Unit #8002 - Pole Trailer - Liberal | Engineering/Operations | \$ 45,000 | | |
| Unit #1072 - Pickup - ML | Engineering/Operations | \$ 60,000 | | |
| Line Locator - ML | Engineering/Operations | \$ 8,000 | | |
| Avigilon Server - Liberal | Engineering/Operations | \$ 22,000 | | |
| Salto Door Access Control Server | IT | \$ 6,250 | | |
| Domain Controller | IT | \$ 9,875 | | |
| Terminal Server | IT | \$ 6,000 | | |
| Precision Workstation - Liberal | Engineering/Operations | \$ 5,800 | | |
| Repair Engine - Unit #1064 | Engineering/Operations | \$ 30,000 | | |
| OR Replace Engine - Unit #1064 | Engineering/Operations | \$ 60,000 | | |
| Office Addition - ML Office | Engineering/Operations | \$ 25,000 | | |
| (2) Leaking Transformer Shacks - Liberal & ML | Engineering/Operations | \$ 40,000 | | |
| Carryover - Shoring Equipment - Liberal & ML | Engineering/Operations | \$ 15,000 | | |
| Cascade Software | IT | \$ 25,000 | | |
| Grasshopper Brush Attachment - Liberal | Engineering/Operations | \$ 6,500 | | |
| | | | | |
| | TOTAL | \$ 1,084,425 | | |
| | | | | |
| | | | | |

= Input from prior year filed FBR, Page 1 and 2.
= Input from SPEC financial records for TY.

| | ADJUSTED HISTORICAL TEST YEAR 2023. (\$) | 34.5 kV ALLOCATION FACTORS | 34.5 kV SYSTEM (\$) | DISTRIBUTION SYSTEM (\$) |
|---|--|----------------------------------|---------------------------|--------------------------------|
| <u>B. DEBT SERVICE PAYMENTS</u> | | | | |
| Total Margins for Debt Service | \$ 13,909,029 | | \$ 3,013,109 | \$ 10,895,920 |
| Actual Debt Service | | | | |
| Interest on Long-Term Debt | \$ 5,699,565 | 0.2217 | \$ 1,263,802 | \$ 4,435,763 |
| Interest Expense - Other | \$ 180,741 | 0.2217 | \$ 40,077 | \$ 140,664 |
| Principal Payments | \$ 3,752,230 | 0.2217 | \$ 832,007 | \$ 2,920,223 |
| Total Debt Service Payments | \$ 9,632,536 | | \$ 2,135,885 | \$ 7,496,651 |
| Debt Service Coverage - Adjusted | | | 1.41 | 1.45 |
| Debt Service Coverage - Target | | | 1.60 | 1.60 |
| DSC Adjustment Required to Achieve Target | | | 0.19 | 0.15 |
| Net Operating Income Adjustment | | | \$ 404,308 | \$ 1,098,721 |
| Less: Net Operating Income Adjustment Previously Approved | | | \$ 281,487 | \$ 644,269 |
| True-Up Adjustment | | | \$ 122,820 | \$ 454,452 |

SOUTHERN PIONEER ELECTRIC COMPANY
FORMULA BASED RATE - POPULATED TEMPLATE FOR 2023 TEST YEAR
FBR Template As Approved In Prior TY Filing¹

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
|----------|--|--------------------------------------|------------------------|------------------------------------|----------------------------|------------------|----------------------|
| LINE NO. | ITEM | UNADJUSTED HISTORICAL TEST YEAR 2023 | ADJUSTMENTS NO. AMOUNT | ADJUSTED HISTORICAL TEST YEAR 2023 | 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 | 68,287,150 | F7, P: A, Col: B [1] | 224,552 | 68,511,702 | Direct | 3,796,308 64,715,395 |
| 3. | Power Production Expense | - | F7, P: A, Col: B | - | - | 0.0000 | - |
| 4. | Cost of Purchased Power | 43,350,100 | F7, P: A, Col: B | - | 43,350,100 | 0.0000 | - 43,350,100 |
| 5. | Transmission Expense | 1,103,154 | F7, P: A, Col: B | - | 1,103,154 | 1.0000 | 1,103,154 - |
| 6. | Regional Market Expense | - | F7, P: A, Col: B | - | - | 0.0000 | - |
| 7. | Distribution Expense - Operation | 5,162,714 | F7, P: A, Col: B [2-a] | (393) | 5,162,321 | 0.0000 | - 5,162,321 |
| 8. | Distribution Expense - Maintenance | 2,311,608 | F7, P: A, Col: B [2-b] | - | 2,311,608 | 0.0000 | - 2,311,608 |
| 9. | Customer Accounts Expense | 1,482,507 | F7, P: A, Col: B [2-c] | (6,902) | 1,475,606 | 0.0000 | - 1,475,606 |
| 10. | Customer Service and Informational Expense | 329,353 | F7, P: A, Col: B [2-d] | (43,921) | 285,432 | 0.0000 | - 285,432 |
| 11. | Sales Expense | 26,754 | F7, P: A, Col: B [2-e] | (23,768) | 2,986 | 0.0000 | - 2,986 |
| 12. | Administrative and General Expense | 2,664,028 | F7, P: A, Col: B [2-f] | (87,760) | 2,576,268 | 0.0167 | 43,054 2,533,214 |
| 13. | Total Operation & Maintenance Expense | 56,430,218 | F7, P: A, Col: B | (162,743) | 56,267,475 | | 1,146,208 55,121,267 |
| 14. | Depreciation and Amortization Expense | 4,156,690 | F7, P: A, Col: B | | 4,156,690 | | 1,010,889 3,145,801 |
| 15. | Tax Expense - Property & Gross Receipts | - | F7, P: A, Col: B | - | - | 0.2217 | - |
| 16. | Tax Expense - Other | 1,208,829 | F7, P: A, Col: B [3] | (1,208,829) | - | (0.1095) | - |
| 17. | Interest on Long-Term Debt | 5,424,163 | F7, P: A, Col: B [4] | 184,369 | 5,608,532 | 0.2217 | 1,243,617 4,364,916 |
| 18. | Interest Charged to Construction - Credit | - | F7, P: A, Col: B | - | - | 0.2217 | - |
| 19. | Interest Expense - Other | 117,113 | F7, P: A, Col: B [5] | 113,876 | 230,989 | 0.2217 | 51,219 179,770 |
| 20. | Other Deductions | 904,052 | F7, P: A, Col: B [2-g] | (28,939) | 875,113 | 0.2217 | 194,044 681,068 |
| 21. | Total Cost of Electric Service | 68,241,065 | F7, P: A, Col: B | (1,102,266) | 67,138,799 | 0.0543 | 3,645,977 63,492,822 |
| 22. | Patronage Capital & Operating Margins | 46,085 | F7, P: A, Col: B | 1,326,819 | 1,372,904 | | 150,331 1,222,572 |
| 23. | Non Operating Margins - Interest | 88,261 | F7, P: A, Col: B | | 88,261 | 0.2217 | 19,571 68,690 |
| 24. | Allowance for Funds Used During Construction | - | F7, P: A, Col: B | - | - | 0.2217 | - |
| 25. | Income (Loss) from Equity Investments | - | F7, P: A, Col: B | - | - | 0.0000 | - |
| 26. | Non Operating Margins - Other | 29,938 | F7, P: A, Col: B | | 29,938 | 0.0167 | 500 29,438 |
| 27. | Generation and Transmission Capital Credits | 2,116,553 | F7, P: A, Col: B | | 2,116,553 | 0.0000 | - 2,116,553 |
| 28. | Other Capital Credits and Patr. Dividends | 1,061,637 | F7, P: A, Col: B | | 1,061,637 | 0.2217 | 235,404 826,233 |
| 29. | Extraordinary Items | - | F7, P: A, Col: B | - | - | 0.0000 | - |
| 30. | Patronage Capital or Margins | 3,342,474 | F7, P: A, Col: B | 1,326,819 | 4,669,293 | 0.0869 | 405,806 4,263,487 |
| 31. | B. DEBT SERVICE PAYMENTS | | | | | | |
| 32. | Interest Expense | 5,541,276 | Line 17 + Line 19 | 298,245 | 5,839,521 | 0.2217 | 1,294,835 4,544,686 |
| 33. | Principal Payments | 3,462,718 | F7, P: O, Col: B [6] | 253,804 | 3,716,522 | 0.2217 | 824,089 2,892,433 |
| 34. | Total Debt Service Payments | 9,003,994 | | 552,049 | 9,556,043 | 0.2217 | 2,118,924 7,437,119 |
| 35. | | | | | | | - |
| 36. | C. DEBT SERVICE MARGINS | | | | | | |
| 37. | Patronage Capital or Margins | 3,342,474 | Line 30 | | 4,669,293 | 0.0869 | 405,806 4,263,487 |
| 38. | Plus: Depreciation and Amortization Expense | 4,156,690 | Line 14 | | 4,156,690 | 0.2432 | 1,010,889 3,145,801 |
| 39. | Plus: Interest Expense | 5,541,276 | Line 33 | 298,245 | 5,839,521 | 0.2217 | 1,294,835 4,544,686 |
| 40. | Plus: Non-Cash Other Deductions Amortizations | 848,378 | Trial Balance | | 848,378 | 0.2217 | 188,116 660,261 |
| 41. | Plus: Cash Capital Credits Cash Received | 1,573,338 | F7, P: J, L&A, Col: A | | 1,573,338 | 0.2217 | 348,866 1,224,471 |
| 42. | Plus: Non-Cash Income Tax Expense | 1,208,829 | Line 16 | (1,208,829) | - | (0.1095) | - |
| 43. | Less: Income (Loss) from Equity Investments | (2,116,553) | Line 25 | | (2,116,553) | 0.0000 | - (2,116,553) |
| 44. | Less: Other Capital Credits and Patr. Dividends | (1,061,637) | Line 28 | | (1,061,637) | 0.2217 | (235,404) (826,233) |
| 45. | Total Debt Service Margins | 13,492,795 | | | 13,909,029 | | 3,013,109 10,895,920 |
| 46. | | | | | | | |
| 47. | D. DEBT SERVICE COVERAGE | 1.50 | L&O:L&S | | 1.46 | | 1.42 1.47 |
| 48. | | | | | | | |
| 49. | E. DEBT SERVICE COVERAGE TARGET | | | | | 1.60 | 1.60 |
| 50. | | | | | Adjusted DSC Margins are: | Below the Target | Below the Target |
| 51. | | | | | | | |
| 52. | F. OPERATING INCOME ADJUSTMENT | | | | | | |
| 53. | DSC Adjustment Required to Achieve Target | | | | | 0.18 | 0.13 |
| 54. | Debt Service Payments | | | | | 2,118,924 | 7,437,119 |
| 55. | After-Tax Operating Income Adjustment | | | | | 381,406 | 966,825 |
| 56. | Add True-Up | | | | | (99,919) | (322,556) |
| 57. | Net Operating Income Adjustment | | | | | 281,487 | 644,269 |

¹ From Docket 22-SPEE-501-TAR, EX 3

A. 34.5 kV System PTS Revenue Adjustment

| | 2024 Units | 2024 PTS/2023 Costs | 2025 PTS/2024 Costs | Adjustment |
|------------------------------|------------|---------------------|---------------------|--------------|
| | (kW) | (\$/kW) (\$) | (\$/kW) (\$) | (\$) |
| Retail | 570,171 | 0.64652 \$ 368,627 | 0.38162 \$ 217,589 | \$ (151,038) |
| Wholesale | 238,513 | 0.64652 \$ 154,203 | 0.38162 \$ 91,021 | \$ (63,182) |
| 34.5kV System PTS Adjustment | 808,684 | \$ 522,830 | \$ 308,610 | \$ (214,220) |

B. Distribution System PTS Revenue Adjustment

| | 2024 Units | 2024 PTS/2023 Costs | 2025 PTS/2024 Costs | Adjustment |
|--|-------------|------------------------|------------------------|--------------|
| | (kWh) | (\$/kWh) (\$) | (kWh) (\$) | (\$) |
| Non-STR Retail Total Year | 312,147,010 | -0.001856 \$ (579,345) | -0.001944 \$ (606,814) | \$ (27,469) |
| STR Retail | 439,706,994 | 0.000227 \$ 99,813 | 0.000155 \$ 68,155 | \$ (31,659) |
| | 751,854,004 | \$ (479,531) | \$ (538,659) | \$ (59,128) |
| Less: Retail 34.5kV (already included above) | | \$ 368,627 | \$ 217,589 | \$ (151,038) |
| Net Distribution System PTS Adjustment | | \$ (848,158) | \$ (756,248) | \$ 91,910 |
| | | \$ (325,328) | \$ (447,638) | \$ (122,310) |

EXHIBIT 4

Trial Balance 2024-2022

Southern Pioneer Electric Company

Exhibit 4

Trial Balance - 2024, 2023, 2022

| Div | Account | Description | 2024 | 2023 | 2022 |
|-----|----------|--|-----------------|-----------------|-----------------|
| 1 | 102.0 | ELECTRIC PLANT PURCHASED OR SOLD | - | - | - |
| 1 | 106.0 | COMPLETED CONSTRUCTION-NOT CLASSIFIED | - | - | - |
| 1 | 107.2 | CONSTRUCTION WORK IN PROGRESS | 1,975,005.55 | 1,899,416.26 | 1,420,587.65 |
| 1 | 107.21 | CONSTRUCTION-EXPENSE CLEARING | - | - | - |
| 1 | 107.23 | CONSTRUCTION-DEPRECIATION CLEARING | - | - | - |
| 1 | 107.3 | CONSTRUCTION WORK IN PROGRESS-SPEC EQUIP | - | - | (758.42) |
| 1 | 108.5 | ACC DEPR-TRANSMISSION PLANT | (10,801,609.76) | (10,414,861.25) | (9,845,036.66) |
| 1 | 108.501 | GAIN/LOSS ON DISPOSITION-TRANS PLANT | 736,112.84 | 694,967.01 | 964,640.96 |
| 1 | 108.6 | ACC DEPR-DISTRIBUTION PLANT | (11,405,404.72) | (10,742,189.61) | (10,190,715.13) |
| 1 | 108.601 | GAIN/LOSS ON DISPOSITION-DISTR PLANT | 7,244,723.88 | 6,994,666.70 | 6,650,938.51 |
| 1 | 108.71 | ACC DEPR-OFFICE & WAREHOUSE | (3,201,091.43) | (2,769,638.00) | (2,340,179.18) |
| 1 | 108.72 | ACC DEPR-OFFICE FURN & EQUIP | (960,803.45) | (901,228.00) | (845,034.20) |
| 1 | 108.73 | ACC DEPR-TRANSPORTATION EQUIP | (3,392,035.78) | (3,010,368.41) | (2,848,114.40) |
| 1 | 108.74 | ACC DEPR-STORES | (206,044.68) | (191,109.84) | (194,521.11) |
| 1 | 108.75 | ACC DEPR-SHOP EQUIP | (46,903.73) | (41,771.24) | (36,728.86) |
| 1 | 108.76 | ACC DEPR-LAB EQUIP | (203,429.36) | (183,675.86) | (165,544.30) |
| 1 | 108.77 | ACC DEPR-TOOLS & EQUIP | (352,825.18) | (287,650.54) | (222,989.62) |
| 1 | 108.78 | ACC DEPR-COMMUNICATION EQUIP | (146,961.93) | (135,829.05) | (124,744.65) |
| 1 | 108.79 | ACC DEPR-MISC EQUIP | (121,628.57) | (100,976.93) | (112,787.37) |
| 1 | 108.8 | RETIREMENT WORK IN PROGRESS | 142,443.84 | 64,818.27 | 139,420.94 |
| 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 | (13,347,393.27) | (12,561,934.47) | (11,776,475.67) |
| 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 | 3,989,376.37 | 3,685,724.39 | 3,359,251.13 |
| 1 | 123.15 | INV SUBSID-SUNFLOWER (SEPC)(PREV MKEC) | 35,853,153.47 | 34,314,767.04 | 33,064,264.88 |
| 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 | 398,620.00 | 395,527.00 | 380,573.00 |
| 1 | 124.003 | OTHER INV-SOUTH CENTRAL TELEPHONE (SCTA) | 27,788.10 | 28,139.85 | 28,139.85 |
| 1 | 124.004 | OTHER INV-KANOKLA NETWORKS | 13,352.13 | 13,495.57 | 13,637.09 |
| 1 | 124.006 | OTHER INV-NISC PATRONAGE | 124,585.75 | 121,347.55 | 117,944.39 |
| 1 | 124.015 | OTHER INV-UNITED TELEPHONE ASSOCIATION | (78.12) | 156.40 | 428.11 |
| 1 | 124.016 | OTHER INV-UNITED COMMUNICATIONS ASSOCIAT | 2,085.19 | 2,216.95 | - |
| 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 | 387,316.00 | - | - |
| 1 | 124.82 | S N/R-LT LINE EXTENSION | 76,272.63 | 123,883.32 | 146,025.84 |
| 1 | 128.0 | OTHER SPEC FUNDS-DEF COMPENSATN | - | - | - |
| 1 | 131.1 | S CASH-GENERAL-EQUITY LIBERAL | - | - | 45,228.83 |
| 1 | 131.11 | CASH-FNB LIBERAL-PAYROLL | - | - | - |
| 1 | 131.12 | CASH-WACHOVIA-GENERAL | - | - | - |
| 1 | 131.121 | S CASH-OVERNIGHT INVESTMENT-COBANK | - | 1,304,235.33 | 1,252,687.33 |

Southern Pioneer Electric Company

Exhibit 4

Trial Balance - 2024, 2023, 2022

| Div | Account | Description | 2024 | 2023 | 2022 |
|-----|---------|--|----------------|----------------|----------------|
| 1 | 131.13 | CASH-GENERAL-ECON.DEV.GRANT FUND | - | - | - |
| 1 | 131.14 | CASH-GEN-ECON DEV LOANS | - | - | - |
| 1 | 131.15 | S CASH-FLEXIBLE SPENDING(FSA)-FNB LIBERA | - | - | - |
| 1 | 131.16 | CASH-BANKCORP-FSA COLL | - | - | - |
| 1 | 131.17 | S CASH-GENERAL-COBANK | (115,447.25) | (56,796.83) | (153,561.32) |
| 1 | 131.2 | S CASH-CONSTRUCTION FUND | - | - | - |
| 1 | 131.21 | CASH-WESTERN STATE BANK | - | - | - |
| 1 | 131.22 | S CASH-GENERAL-PEOPLES BANK | 30,988.42 | 29,601.49 | 25,032.52 |
| 1 | 131.23 | S CASH-GENERAL-GRANT COUNTY BANK | 166,399.77 | 61,930.87 | 85,923.84 |
| 1 | 131.26 | S CASH-PROFIT PLNR-GRANT COUNTY BANK | - | - | - |
| 1 | 131.27 | S CASH-GENERAL-BANK OF BEAVER CITY | 63,709.53 | 49,127.56 | - |
| 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 | 734.59 | 2,440.11 | 1,145.09 |
| 1 | 141.13 | DNU CURRENT PORTION OF LONG TERM N/R | - | - | - |
| 1 | 141.2 | S N/R-LINE EXTENSION-CURRENT PORTION | 44,852.44 | 52,861.32 | 52,821.77 |
| 1 | 141.3 | S N/R-EMPLOYEE MISCELLANEOUS CONTRACTS | - | - | - |
| 1 | 142.1 | A/R-ELECTRIC BILLING | 1,419,136.47 | 1,334,797.74 | 1,890,864.88 |
| 1 | 142.11 | A/R-ELECTRIC BILLING ADJ-INSTALLMNT LOAN | - | - | - |
| 1 | 142.15 | A/R-ELECTRIC BILLING ADJ-C25 UNBILLED | 2,287,632.77 | 2,542,428.03 | 2,479,877.99 |
| 1 | 142.16 | A/R-LOCAL ACCESS CHARGE(LAC)-G&T(SEPC) | 89,981.21 | 74,383.41 | - |
| 1 | 142.2 | A/R OTHER-MR (MISC RECEIVABLES) | 274,074.21 | 187,893.75 | 354,102.41 |
| 1 | 142.201 | A/R-MR UNCOLLECTABLE ACCOUNTS (MISC REC) | 175,796.61 | 107,958.00 | 94,657.26 |
| 1 | 142.202 | A/R-MR ACC PROV UNCOLL ACCOUNTS | (175,796.61) | (107,958.00) | (94,657.26) |
| 1 | 142.22 | A/R OTHER-PAYROLL TRANSITION LOANS | 1,897.15 | 1,897.15 | 1,897.15 |
| 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 | DNU A/R OTHER-SURGE PROTECTION | - | - | - |
| 1 | 142.92 | A/R OTHER-MR CLEARING (MISC REC) | - | - | - |
| 1 | 142.95 | A/R OTHER-MR CLEARING - INS CLAIMS | - | - | - |
| 1 | 142.97 | A/R OTHER-CASH DRAWER CLEARING | - | - | - |
| 1 | 142.98 | A/R OTHER-BILLING/AP CLEARING | - | (183.15) | - |
| 1 | 142.99 | A/R OTHER-BILLING CLEARING | - | - | - |
| 1 | 144.1 | A/R-ELEC BILLING-UNCOLLECTABLE ACCOUNTS | 1,356,510.30 | 1,344,480.10 | 1,305,742.95 |
| 1 | 144.4 | A/R-ELEC BILLING-ACC PROV UNCOLL ACCOUNT | (1,371,443.48) | (1,358,543.48) | (1,343,043.48) |
| 1 | 154.0 | INVENTORY-COMPANY OWNED-MATERIAL & SUPPL | 6,238,416.98 | 2,622,824.45 | 2,309,149.96 |
| 1 | 154.5 | INVENTORY-HD CONSIGNMENT | - | 15,320.04 | 19,688.40 |
| 1 | 155.0 | MATERIAL FOR RESALE | - | - | - |
| 1 | 163.0 | STORES EXPENSE | 110,340.78 | (152,521.27) | 91,953.82 |
| 1 | 165.1 | PREPYMT-PROP/DOM/FLEET INSURANCE | 226,606.14 | 208,339.38 | 182,983.50 |
| 1 | 165.2 | PREPYMT-LTD & LIFE INSURANCE | 4,345.84 | 3,979.63 | 4,010.06 |
| 1 | 165.3 | PREPYMT-EMPLOYEE HEALTH INSURANCE | 84,264.84 | 93,318.19 | 92,516.64 |
| 1 | 165.4 | PREPYMT-EMPLOYEE ASSISTANCE PROGRAM (EAP | - | - | - |
| 1 | 165.5 | PREPAYMENT-POSTAGE | - | - | - |

Southern Pioneer Electric Company

Exhibit 4

Trial Balance - 2024, 2023, 2022

| Div | Account | Description | 2024 | 2023 | 2022 |
|-----|---------|--|-----------------|-----------------|------------------|
| 1 | 165.6 | PREPYMT-RENT | - | - | - |
| 1 | 165.7 | PREPYMT-WORK COMP INS KS | 70,401.13 | 77,221.80 | 73,912.50 |
| 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 | - | - | - |
| 1 | 173.0 | UNBILLED REVENUE RECEIVABLE | 2,105,792.44 | 2,038,212.85 | 2,191,007.06 |
| 1 | 181.0 | DEF DB-UNAMORT DEBT DISCOUNT & EXPENSE | - | - | - |
| 1 | 182.3 | REGULATORY ASSET-POWER COST (STORM URI) | 913,090.24 | 3,699,902.76 | 6,584,178.38 |
| 1 | 182.31 | REGULATORY ASSET(STORM URI CARRYING COST | 21,855.25 | 89,451.73 | 160,630.44 |
| 1 | 183.0 | DEF DB-PRELIM SURVEY & INVESTMENT CHARGE | 7,676.99 | 11,515.55 | 9,008.21 |
| 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 | 76,644.81 | 47,573.02 | 60,237.16 |
| 1 | 186.1 | DEF DB-SALES TAX | - | - | - |
| 1 | 186.2 | DEF DB-RETIREMENT | - | - | - |
| 1 | 186.3 | DEF DB-SOFTWARE/PROGRAMMING | 3,282.90 | 8,212.02 | 23,110.24 |
| 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 | 5,435,147.34 | 5,758,027.38 | 6,080,907.42 |
| 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 | - | 38,979.00 | - |
| 1 | 201.1 | RETAINED EARNINGS | (49,163,997.97) | (45,821,522.65) | (40,784,996.51) |
| 1 | 201.2 | PATRONAGE CAPITAL-ASSIGNABLE-DO NOT USE | - | - | - |
| 1 | 208.0 | DONATED CAPITAL | - | - | - |
| 1 | 208.1 | RUS ECON DEV LOAN FUNDS REPAYED | - | - | - |
| 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 | (1,248,444.00) | 146,923.00 | (725,791.00) |
| 1 | 209.81 | OTHER COMPREHENSIVE INC-RETIRMNT-DEF TAX | 331,212.00 | (38,979.00) | 192,552.00 |
| 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 | (98,196,625.13) | (92,150,784.96) | (108,885,952.82) |
| 1 | 224.151 | LT DEBT-COBANK MORTGAGE REGISTRATION FEE | 169,416.35 | 179,356.07 | 189,295.79 |
| 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 | - | (1,495,973.00) | (1,139,801.00) |
| 1 | 232.1 | ACCOUNTS PAYABLE-GENERAL | (4,143,167.77) | (4,652,640.38) | (4,578,148.74) |
| 1 | 232.11 | ACCTS PAYABLE-MKEC | - | - | - |
| 1 | 232.2 | DNU-A/P-GIFT CERT | - | - | - |

Southern Pioneer Electric Company

Exhibit 4

Trial Balance - 2024, 2023, 2022

| Div | Account | Description | 2024 | 2023 | 2022 |
|-----|---------|---|----------------|-----------------|----------------|
| 1 | 232.3 | A/P-GARNISHMENTS | - | - | - |
| 1 | 232.4 | ACCOUNTS PAYABLE - RUS CONSTRCTN | - | - | - |
| 1 | 232.6 | A/P-EMPLOYEE CARE FUND-WE CARE | (12,339.50) | (9,126.50) | (5,711.00) |
| 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 | - | - | - |
| 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 | (6,964,777.47) | (16,735,167.86) | (3,449,261.43) |
| 1 | 232.75 | LINE OF CREDIT-COBANK | (2,427,689.63) | - | - |
| 1 | 232.76 | LINE OF CREDIT-OTHER | - | - | - |
| 1 | 232.79 | CURRENT PORTION CAPITAL LEASES - COBANK | - | - | - |
| 1 | 232.98 | UNINVOICED MATERIAL | - | - | - |
| 1 | 232.99 | S A/P-DUE TO/FROM CLEARING | - | - | - |
| 1 | 235.0 | CUSTOMER SECURITY DEPOSITS | (2,551,613.04) | (2,448,635.62) | (2,410,415.30) |
| 1 | 235.2 | CONSUMER SECURITY DEPOSITS-TO ESCHEAT | (6,403.77) | (6,406.83) | (7,344.13) |
| 1 | 236.1 | ACCR PROPERTY TAX | (1,200,540.50) | (1,230,860.38) | (1,540,353.55) |
| 1 | 236.2 | ACCR FED UNEMPLOYMENT TAX | (11.62) | (52.37) | (64.77) |
| 1 | 236.3 | ACCR FICA (SS/MEDICARE) | - | - | - |
| 1 | 236.4 | ACCR KANSAS UNEMPLOYMENT TAX | (9.11) | (70.67) | (126.34) |
| 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 | (86,797.82) | (89,671.37) | (78,278.69) |
| 1 | 236.51 | ACCR SALES TAX - REFUNDS PENDING | - | - | - |
| 1 | 236.6 | ACCR COMPENSATING USE TAX | (217.00) | (619.51) | (570.79) |
| 1 | 236.7 | ACCR FRANCHISE FEE | - | - | - |
| 1 | 236.71 | ACCR FEDERAL INCOME TAX | 71,879.00 | - | - |
| 1 | 236.72 | ACCR KANSAS INCOME TAX | 15,823.00 | - | - |
| 1 | 237.1 | ACCR INT-RUS CONST | - | - | - |
| 1 | 237.15 | ACCR INTEREST-COBANK | (496,718.99) | (461,637.22) | (477,849.77) |
| 1 | 237.2 | ACCR INTEREST-NCSC | - | - | - |
| 1 | 237.3 | ACCR INT-CFC | - | - | - |
| 1 | 237.4 | ACCR INTEREST-MISC/CUSTOMER DEPOSITS | (88.53) | (6,652.62) | (2,228.13) |
| 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 | (257,829.38) | (216,256.31) | (238,712.38) |
| 1 | 242.2 | PAYROLL CLEARING | - | - | - |
| 1 | 242.3 | ACCR VACATION PAY | (327,937.08) | (345,282.68) | (310,732.18) |
| 1 | 242.31 | ACCR HOLIDAY PAY | - | - | - |
| 1 | 242.32 | ACCR SICK PAY | (296,320.00) | (275,330.00) | (247,560.00) |
| 1 | 242.33 | ACCR PTO-HOURS ONLY | - | - | - |
| 1 | 242.5 | ACCR OTHER CURRENT & ACCR LIAB | - | (2,065.99) | - |
| 1 | 242.51 | EE DED-GYM MEMBERSHIP-RAPID FIT | 0.34 | - | - |
| 1 | 242.511 | EE DED-GYM MEMBERSHIP-SOUTHWEST FITNESS | - | - | - |

Southern Pioneer Electric Company
Exhibit 4
Trial Balance - 2024, 2023, 2022

| Div | Account | Description | 2024 | 2023 | 2022 |
|-----|---------|--|-----------------|-----------------|-----------------|
| 1 | 242.512 | EE DED-GYM MEMBERSHIP-NORTH BARBER COUNT | - | - | - |
| 1 | 242.513 | EE DED-GYM MEMBERSHIP-LIFELONG FITNESS | - | - | - |
| 1 | 242.514 | EE DED-GYM MEMBERSHIP-SUBLETTE REC | - | - | - |
| 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 | - | - | - |
| 1 | 242.556 | EE DED-ILLINOIS MUTUAL STD, LTD, LIFE | - | (18.20) | - |
| 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) | (4,795.71) | (6,805.90) | (6,953.86) |
| 1 | 242.62 | SECTION 125 CONTRIBUTION-EVEN YR | - | - | - |
| 1 | 252.0 | DEF CR-CONTRACTOR ADVANCES FOR CONSTRUCT | (9,438.12) | (9,438.12) | (9,438.12) |
| 1 | 253.0 | DEF CR-OTHER | - | - | - |
| 1 | 253.8 | REGULATORY LIABILITY-POWER COST | - | - | - |
| 1 | 281.0 | ACCUM DEF INCOME TAX LIAB | (18,663,854.00) | (17,633,395.00) | (16,424,566.00) |
| 1 | 281.7 | ACCUM DEF INCOME TAX LIAB-OCI-MKEC | - | - | - |
| 1 | 281.8 | ACCUM DEF INCOME TAX LIAB-OCI-RETIREMENT | (331,212.00) | - | (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 | 11,280,927.49 | 11,289,821.85 | 11,318,639.01 |
| 1 | 353.1 | DO NOT USE | - | - | - |
| 1 | 355.0 | TRANS-POLES & FIXTURES | 13,486,573.45 | 13,305,968.99 | 12,466,582.40 |
| 1 | 355.1 | DO NOT USE | - | - | - |
| 1 | 356.0 | TRANS-OH CONDUCTORS & DEVICES | 10,027,054.03 | 10,220,130.12 | 9,888,812.14 |
| 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 | 65,177.61 |
| 1 | 361.0 | DISTR-SUBSTATION STRUCTURES & IMPROVMNT | - | - | - |
| 1 | 362.0 | DISTR-SUBSTATION EQUIPMENT | 13,527,495.95 | 13,497,582.01 | 13,297,914.01 |
| 1 | 362.1 | DO NOT USE | - | - | - |
| 1 | 364.0 | DISTR-POLES, TOWERS, FIXTURES | 20,778,293.68 | 20,097,086.45 | 19,116,101.26 |
| 1 | 365.0 | DISTR-OH CONDUCTOR & DEVICES | 18,234,396.38 | 17,693,245.36 | 16,951,280.02 |

Southern Pioneer Electric Company

Exhibit 4

Trial Balance - 2024, 2023, 2022

| Div | Account | Description | 2024 | 2023 | 2022 |
|-----|---------|--|---------------|---------------|---------------|
| 1 | 366.0 | DISTR-URD CONDUIT | - | - | - |
| 1 | 367.0 | DISTR-URD CONDUCTOR & DEVICES | 4,103,665.23 | 3,845,779.78 | 3,628,329.40 |
| 1 | 368.0 | LINE TRANSFORMERS | 10,594,178.71 | 10,144,382.66 | 9,830,051.33 |
| 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 | 7,878,665.91 | 7,535,020.36 | 7,088,673.57 |
| 1 | 370.1 | METERS-OTHER | - | - | - |
| 1 | 370.2 | METERS-PURPA | - | - | - |
| 1 | 371.0 | INSTALL CUSTOMER PREMISES | 620,018.38 | 510,447.66 | 315,839.17 |
| 1 | 373.0 | STREET LIGHTING | 2,584,970.93 | 2,486,000.46 | 2,353,823.39 |
| 1 | 389.0 | GEN-LAND & LAND RIGHTS | 465,723.48 | 465,723.48 | 465,723.48 |
| 1 | 390.0 | GEN-STRUCTURES & IMPROVEMENTS | 13,746,843.21 | 13,610,596.76 | 13,543,257.76 |
| 1 | 390.99 | ASSET CLEARING | - | 12,151.99 | 11,712.50 |
| 1 | 391.0 | GEN-OFFICE EQUIPMENT | 370,928.57 | 370,928.57 | 370,928.57 |
| 1 | 391.1 | GEN-COMPUTER EQUIPMENT | 786,897.60 | 774,745.61 | 741,977.71 |
| 1 | 392.0 | GEN-TRANSPORTATION EQUIPMENT | 5,653,795.03 | 5,275,084.25 | 5,057,214.30 |
| 1 | 392.1 | TRANSPORTATION EQUIPMENT SMALL | - | - | - |
| 1 | 392.2 | TRANSPORTATION EQUIPMENT LARGE | - | - | - |
| 1 | 392.3 | GEN-TRAILERS | 585,091.08 | 536,827.17 | 387,961.42 |
| 1 | 392.31 | TRAILERS - SMALL | - | - | - |
| 1 | 392.32 | TRAILERS - LARGE | - | - | - |
| 1 | 393.0 | GEN-NON MOBILE STORES EQUIPMENT | 215,933.29 | 215,933.29 | 198,269.29 |
| 1 | 393.1 | GEN-STORES MOBILE EQUIPMENT | 144,179.65 | 144,179.65 | 162,202.19 |
| 1 | 394.0 | GEN-TOOLS, SHOP & GARAGE EQUIPMENT | 130,740.08 | 111,537.86 | 111,537.86 |
| 1 | 395.0 | GEN-LABORATORY EQUIPMENT | 423,131.26 | 374,479.66 | 365,410.96 |
| 1 | 395.1 | GEN-LAB EQUIPMENT - OTHER | - | - | - |
| 1 | 396.0 | GEN-POWER OPERATED EQUIPMENT | 935,124.70 | 935,124.70 | 927,754.69 |
| 1 | 396.1 | GEN-POWER OPERATED EQUIP - MECH | - | - | - |
| 1 | 396.3 | GEN-POWER OPERATED EQUIP - MTCE | - | - | - |
| 1 | 397.0 | GEN-COMMUNICATION EQUIPMENT | 500,824.11 | 500,824.11 | 488,342.48 |
| 1 | 398.0 | GEN-MISC NON MOBILE EQUIPMENT | 261,186.97 | 184,807.03 | 236,560.05 |
| 1 | 398.1 | GEN-MISC MOBILE EQUIPMENT | - | - | - |
| 1 | 403.5 | DEPR-TRANS PLANT | 838,739.69 | 809,748.96 | 781,789.91 |
| 1 | 403.6 | DEPR-DISTR PLANT | 2,077,455.33 | 1,955,945.03 | 1,867,478.81 |
| 1 | 403.7 | DEPR-GENERAL PLANT | 613,146.27 | 605,537.20 | 605,931.98 |
| 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 | 183,310.00 | - | - |
| 1 | 409.2 | INCOME TAX EXPENSE-NON OPERATING | - | - | - |
| 1 | 410.1 | DEF INCOME TAX EXPENSE (DR) - OPER | 1,030,459.00 | 1,208,829.00 | 1,900,195.00 |
| 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 | (17,321.35) | (8,146.92) | (22,280.92) |

Southern Pioneer Electric Company

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Trial Balance - 2024, 2023, 2022

| Div | Account | Description | 2024 | 2023 | 2022 |
|-----|---------|--|-----------------|-----------------|-----------------|
| 1 | 416.0 | NON OP-COSTS OF MERCHANDISING | 17,221.62 | 3,423.76 | 18,891.26 |
| 1 | 417.0 | REVENUE FR NONUTILITY OPERATIONS | - | - | - |
| 1 | 417.1 | EXPENSE OF NONUTILITY OPERATIONS | - | - | - |
| 1 | 418.11 | DNU NON OP-EARN/LOSS IN MKEC | - | - | - |
| 1 | 419.0 | NON OP-INTEREST INCOME | (39,894.77) | (88,262.08) | (24,317.39) |
| 1 | 419.3 | DNU NON OP-INTEREST INCOME-STORM URI POW | - | - | - |
| 1 | 421.0 | NON OP-MISC INCOME | (2,427.23) | (1,567.54) | 684.37 |
| 1 | 421.1 | NON OP-GAIN ON DISPOSITION OF PROPERTY | (57,909.94) | (29,224.20) | (37,284.69) |
| 1 | 421.2 | NON OP-LOSS ON DISPOSITION OF PROPERTY | - | 5,577.26 | - |
| 1 | 421.5 | NON OP-DTDF INCOME (CROSS-COMPANY) | (91,859.99) | (29,853.73) | (11,073.77) |
| 1 | 421.6 | NON OP-DTDF EXPENSE (CROSS-COMPANY) | 29,761.32 | 25,112.12 | 6,757.09 |
| 1 | 421.7 | NON OP-DTDF EXPENSE-107.2(CROSS-COM | 59,097.35 | 3,432.49 | 4,019.64 |
| 1 | 421.8 | NON OP-DTDF EXPENSE-108.8 (CROSS-COM | 3,001.32 | 1,309.12 | 297.04 |
| 1 | 423.0 | G&T CAPITAL CREDITS | (2,401,561.63) | (2,116,553.41) | (3,033,583.84) |
| 1 | 424.0 | OTHER CAPITAL CREDITS | (963,439.56) | (1,061,636.89) | (1,117,995.36) |
| 1 | 426.1 | DONATIONS | 31,018.69 | 29,646.77 | 32,298.25 |
| 1 | 426.11 | YOUTH TOUR AWARDS | 10,600.00 | - | - |
| 1 | 426.13 | SCHOLARSHIP AWARDS | 25,000.00 | 26,000.00 | 22,000.00 |
| 1 | 426.3 | PENALTIES | 3,813.99 | 27.20 | 114.60 |
| 1 | 426.5 | OTHER DEDUCTIONS | 1,577.47 | - | (0.49) |
| 1 | 426.51 | DNU LOSS ON DISP. OF PLANT ASSETS | - | - | - |
| 1 | 426.6 | PENSION NET PERIODIC BENEFIT COST | 544,078.00 | 515,558.00 | 980,592.00 |
| 1 | 427.1 | INTEREST EXP-RUS CONSTRUCTION | - | - | - |
| 1 | 427.15 | INTEREST EXPENSE - COBANK LTD | 5,693,149.15 | 5,417,713.21 | 5,567,904.40 |
| 1 | 427.2 | INTEREST EXPENSE - CFC LTD | - | - | - |
| 1 | 427.3 | INTEREST EXPENSE - COBANK CAPITAL LEASE | - | - | - |
| 1 | 427.31 | INTEREST EXPENSE - STORM URI AMORT | 116,276.35 | 177,081.82 | 306,556.45 |
| 1 | 427.32 | INTEREST EXPENSE -STORM URI RECOVERD IL4 | (61,181.28) | (64,740.68) | (197,843.62) |
| 1 | 427.33 | INTEREST EXPENSE -STORM URI RECOVERD IL3 | (48,679.72) | (105,891.94) | (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 | 124,811.21 | 113,990.21 | 4,736.15 |
| 1 | 431.1 | DNU INTEREST-COBANK LINE OF CREDIT | - | - | - |
| 1 | 431.2 | INTEREST EXPENSE - OTHER | - | - | - |
| 1 | 431.3 | INTEREST EXPENSE - TAXES | - | - | - |
| 1 | 431.75 | INTEREST EXPENSE - COBANK LINE OF CREDIT | 55,929.81 | 3,122.98 | 13,044.76 |
| 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 | (18,668,730.11) | (18,130,927.78) | (21,517,775.64) |
| 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 | (343,779.91) | (327,720.61) | (504,672.70) |
| 1 | 442.1 | COMMERCIAL SALES | (19,666,942.00) | (19,618,854.78) | (23,030,035.32) |
| 1 | 442.11 | DO NOT USE | - | - | - |
| 1 | 442.12 | DNU TOWN-COMM SM | - | - | - |

Southern Pioneer Electric Company

Exhibit 4

Trial Balance - 2024, 2023, 2022

| Div | Account | Description | 2024 | 2023 | 2022 |
|-----|---------|--|-----------------|-----------------|-----------------|
| 1 | 442.13 | DO NOT USE | - | - | - |
| 1 | 442.14 | DNU RURAL-COMM SM | - | - | - |
| 1 | 442.15 | CITY PUMP SALES | (898,593.23) | (833,473.39) | (1,026,643.41) |
| 1 | 442.16 | DO NOT USE | - | - | - |
| 1 | 442.17 | DO NOT USE | - | - | - |
| 1 | 442.2 | INDUSTRIAL SALES - OVER 1000 KVA | (27,343,416.92) | (27,337,316.06) | (42,286,723.50) |
| 1 | 444.0 | STREET LIGHT SALES | (704,428.04) | (666,585.47) | (700,893.39) |
| 1 | 445.0 | UNBILLED REVENUE | - | - | - |
| 1 | 447.0 | DNU RESALE | - | - | - |
| 1 | 447.1 | DNU RESALE | - | - | - |
| 1 | 450.0 | PENALTY INCOME | (140,807.93) | (133,551.63) | (142,465.92) |
| 1 | 451.0 | OTHER SERVICE REVENUE | (288.60) | (109.42) | 31.83 |
| 1 | 454.0 | RENT INCOME FROM ELECTRIC PROPERTY | (4,269.09) | (4,269.09) | - |
| 1 | 454.101 | SURGE PROTECTION REVENUE | - | - | - |
| 1 | 456.0 | COLLECTION FEES, WHEELING CHARGES | (51,771.48) | (52,424.68) | (55,157.67) |
| 1 | 456.01 | RESALE WHEELING REVENUE | (2,445.76) | (2,197.50) | (2,208.58) |
| 1 | 456.02 | LOCAL ACCESS CHARGES(LAC)-BILLED BY SPEC | (1,166,941.31) | (1,161,177.69) | (1,548,432.63) |
| 1 | 456.1 | INCIDENTAL SERVICES-INCOME | (103,295.20) | (36,972.24) | (30,666.76) |
| 1 | 456.11 | INCIDENTAL SERVICES-INCOME-NAT'L BEEF | - | - | - |
| 1 | 456.12 | INCIDENTAL SERVICES INCOME-MKEC | - | - | - |
| 1 | 456.13 | INCIDENTAL SERVICES-INCOME-CITY PRATT | (322.24) | (23.33) | - |
| 1 | 456.2 | INCIDENTAL SERVICES-EXPENSE | 45,379.50 | 18,426.10 | 2,870.09 |
| 1 | 456.22 | INCIDENTAL SERVICES-EXPENSE-NAT'L BEEF | - | - | 2,441.63 |
| 1 | 456.23 | INCIDENTAL SERVICES-EXPENSE-CITY PRATT | 322.24 | 27.95 | - |
| 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 | 40,123,339.51 | 40,465,824.34 | 53,315,205.87 |
| 1 | 555.3 | PURCHASED POWER-STORM URI X-ORDINARY EXP | 2,786,812.52 | 2,884,275.62 | 10,011,104.64 |
| 1 | 562.0 | TRANS OP-SUBSTATION EXPENSE | 392,600.60 | 371,465.04 | 459,959.99 |
| 1 | 563.0 | TRANS OP-OVERHEAD(OH) LINE EXPENSE | 469,402.37 | 479,898.73 | 611,380.66 |
| 1 | 564.0 | TRANS OP-UNDERGROUND(URD) LINE EXPENSE | 156.93 | - | 216.72 |
| 1 | 566.0 | TRANS OP-MISCELLANEOUS EXPENSE | 120.34 | - | - |
| 1 | 566.99 | TRANS - TAX CLEARING | - | - | - |
| 1 | 568.0 | TRANS MTCE-SUPERVISION & ENGINEERING | - | - | 342.47 |
| 1 | 570.0 | TRANS MTCE-STATION EQUIPMENT | 54,398.99 | 74,337.69 | 133,972.82 |
| 1 | 571.0 | TRANS MTCE-OVERHEAD(OH) LINES | 204,493.93 | 177,452.24 | 180,043.48 |
| 1 | 572.0 | TRANS MTCE-UNDERGROUND(URD) LINES | - | - | - |
| 1 | 573.0 | TRANS MTCE-MISCELLANEOUS | - | - | - |
| 1 | 580.0 | DISTR OP-SUPERVISION & ENGINEERING | 729,250.65 | 840,797.38 | 810,174.92 |
| 1 | 582.0 | DISTR OP-STATION EXPENSE | 499,459.43 | 573,129.34 | 667,063.14 |
| 1 | 583.0 | DISTR OP-OVERHEAD(OH) LINE EXPENSE | 1,112,240.05 | 1,123,019.14 | 1,296,753.27 |
| 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 | 336,344.59 | 351,936.09 | 376,962.57 |
| 1 | 584.1 | URD LINE EXPENSE-SINGLE PHASE | - | - | - |
| 1 | 584.2 | URD LINE EXPENSE - V PHASE | - | - | - |

Southern Pioneer Electric Company

Exhibit 4

Trial Balance - 2024, 2023, 2022

| Div | Account | Description | 2024 | 2023 | 2022 |
|-----|---------|--|--------------|--------------|--------------|
| 1 | 584.3 | URD LINE EXPENSE-THREE PHASE | - | - | - |
| 1 | 585.0 | DISTR OP-STREET LIGHT EXPENSE | 48,509.49 | 44,816.67 | 51,909.40 |
| 1 | 586.0 | DISTR OP-METER EXPENSE | 411,839.61 | 403,645.98 | 401,657.39 |
| 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 | 41,157.54 | 39,835.49 | 53,020.38 |
| 1 | 588.0 | DISTR OP-MISC DISTRIBUTION EXPENSE | 1,949,071.42 | 1,784,627.47 | 1,759,046.49 |
| 1 | 588.4 | DISTR OP-ADV, DUES, PROMO, ENTERTMNT | 1,983.76 | 906.00 | 2,740.80 |
| 1 | 588.5 | DNU DISTR OP-TRAINING-OPER,MATER,ENG | - | - | - |
| 1 | 588.99 | DIST - TAX CLEARING | - | - | - |
| 1 | 589.0 | DISTR OP-RENT EXPENSE | - | - | - |
| 1 | 590.0 | DISTR MTCE-SUPERVISION & ENGINEERING | 352,117.45 | 326,979.83 | 322,943.33 |
| 1 | 592.0 | DISTR MTCE-STATION EQUIPMENT | 357,838.42 | 222,237.44 | 192,400.94 |
| 1 | 593.0 | DISTR MTCE-OVERHEAD LINES | 1,484,295.36 | 1,454,576.47 | 1,628,169.85 |
| 1 | 593.1 | MAINTENANCE OF OH LINES-SINGLE P | - | - | - |
| 1 | 593.2 | DNU MAINTENANCE OF OH LINES-TWO PHAS | - | - | - |
| 1 | 593.3 | MAINTENANCE OF OH LINES-THREE PH | - | - | - |
| 1 | 594.0 | DISTR MTCE-UNDERGROUND LINES | 18,934.49 | 24,258.53 | 27,365.42 |
| 1 | 594.1 | MAINTENANCE OF URD LINES-SINGLE | - | - | - |
| 1 | 594.3 | MAINTENANCE OF URD LINES-THREE P | - | - | - |
| 1 | 595.0 | DISTR MTCE-LINE TRANSFORMERS | 3,653.09 | 2,190.46 | 495.65 |
| 1 | 596.0 | DISTR MTCE-STREET LIGHTS | 3,283.04 | 6,833.57 | 6,991.39 |
| 1 | 596.1 | DISTR MTCE-PRIVATE AREA LIGHTS | 802.68 | 3,076.54 | 2,068.01 |
| 1 | 597.0 | DISTR MTCE-METERS | - | 2,829.57 | 1,109.30 |
| 1 | 597.1 | MAINTENANCE--LARGE POWER METERS | - | - | - |
| 1 | 598.0 | DISTR MTCE-MISCELLANEOUS | 286,584.75 | 268,625.66 | 271,376.05 |
| 1 | 598.99 | MTCE - TAX CLEARING | - | - | - |
| 1 | 902.0 | METER READING | 51,173.68 | 46,684.15 | 47,964.31 |
| 1 | 903.0 | CUSTOMER RECORDS & COLLECTION | 1,368,348.09 | 1,284,310.22 | 1,248,154.67 |
| 1 | 903.1 | CASH SHORT/LONG | 278.84 | 90.03 | 134.98 |
| 1 | 903.2 | DNU-CUSTOMER RECORDS - COLLECTION | - | 2,892.59 | 18,145.57 |
| 1 | 903.5 | DNU TRAINING-CONSUMER ACCOUNTING | - | - | - |
| 1 | 903.6 | CREDIT CARD/OTHER MERCHANT FEES | 200,899.00 | 81,519.28 | 86,272.42 |
| 1 | 903.99 | CUST ACCTS - TAX CLEARING | - | - | - |
| 1 | 904.0 | UNCOLLECTIBLE ACCOUNTS | 80,738.61 | 28,800.74 | 86,828.65 |
| 1 | 905.0 | CUSTOMER RECORDS-MISC CUSTOMER ACCT EXP | 33,233.03 | 35,216.11 | 45,686.46 |
| 1 | 905.4 | CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER | 3,134.98 | 2,993.71 | 7,975.79 |
| 1 | 907.0 | CUST SV & INFO-KEY ACCOUNT | 21,946.08 | 22,998.56 | 25,656.02 |
| 1 | 907.1 | ECONOMIC DEVELOPMNT/USDA (PREV MKT RSRCH | - | - | - |
| 1 | 907.4 | DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE | - | 20,065.23 | 5,159.69 |
| 1 | 907.99 | ECONOMIC DEVELPMNT - TAX CLEARING | - | - | - |
| 1 | 908.0 | CUST SV & INFO-CUSTOMER ASSISTANCE | 256,039.57 | 237,959.28 | 250,466.62 |
| 1 | 908.2 | DO NOT USE - SCHOLARSHIP EXPENSES-MISC | - | - | - |
| 1 | 908.4 | CUST SV & INFO-ADV, DUES, PROMO, ENTERTN | 2,386.44 | 3,732.11 | 3,197.82 |
| 1 | 908.5 | DNU TRAINING-ENERGY SERVICES | - | - | - |
| 1 | 908.99 | CUST INFO - TAX CLEARING | - | - | - |
| 1 | 910.0 | MISC CUSTOMER SVC & INFORMATION EXPENSE | 6,138.91 | 10,932.41 | 8,314.63 |
| 1 | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 11,909.62 | 25,033.49 | 3,837.55 |
| 1 | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 12,177.07 | 8,497.84 | 19,175.70 |
| 1 | 910.5 | SAFETY FEST EXPENSES | - | 134.30 | 4,567.33 |

Southern Pioneer Electric Company

Exhibit 4

Trial Balance - 2024, 2023, 2022

| Div | Account | Description | 2024 | 2023 | 2022 |
|-----|---------|--|--------------|--------------|--------------|
| 1 | 912.0 | DEMONSTRATION & SELLING (PROMOTION) | 40,776.46 | 16,223.36 | 9,386.00 |
| 1 | 912.2 | FAIRS EXPENSE | 4,387.64 | 1,404.96 | 3,702.13 |
| 1 | 912.3 | TAILGATING EXPENSE | 2,813.63 | 9,126.53 | 1,283.25 |
| 1 | 912.4 | KEY ACCOUNT EVENT | 13,039.53 | - | - |
| 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) | 1,586,860.38 | 1,436,129.53 | 1,511,773.48 |
| 1 | 920.5 | DNU TRAINING-ADMIN & FIN ACCTG | - | - | - |
| 1 | 921.0 | OFFICE EXPENSE & SUPPLIES/GENERAL ADMIN | 106,548.30 | 95,810.57 | 108,600.88 |
| 1 | 921.1 | STATE/NATIONAL MEETING EXPENSES | - | - | - |
| 1 | 921.2 | MKEC EXPENSE | - | - | - |
| 1 | 921.4 | ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE | 1,454.00 | 702.00 | 814.50 |
| 1 | 921.97 | SERVICE AWARDS-CLEARING (TAXABLE FRINGE) | - | - | - |
| 1 | 921.99 | TAXABLE FRINGES-CLEARING | - | - | - |
| 1 | 923.0 | OUTSIDE SERVICES EMPLOYED (PROF SVS) | 378,986.80 | 236,604.04 | 148,104.35 |
| 1 | 923.1 | RATE STUDY/FILING | - | - | - |
| 1 | 925.0 | INJURIES AND DAMAGES | - | - | - |
| 1 | 926.0 | EMPLOYEE PENSION & BENEFITS | - | - | - |
| 1 | 928.0 | REGULATORY COMMISSION EXPENSE | 301,810.17 | 116,193.18 | 161,748.07 |
| 1 | 929.0 | DUPLICATE CHARGES - CREDIT (SPEC USAGE) | (133,070.85) | (127,689.74) | (132,066.89) |
| 1 | 930.1 | GENERAL ADVERTISING EXPENSE | 20,588.56 | 22,221.64 | 21,637.97 |
| 1 | 930.2 | MISCELLANEOUS GENERAL EXPENSE | 227,100.83 | 235,497.29 | 252,671.22 |
| 1 | 930.201 | MISC GENERAL EXPENSE-TRACKING WORK ORDER | - | - | - |
| 1 | 930.21 | DIRECTORS' EXPENSES | 190,828.91 | 190,044.33 | 162,972.84 |
| 1 | 930.211 | ADVISORY COUNCIL EXPENSE | 5,822.19 | 8,226.00 | 7,834.00 |
| 1 | 930.22 | ANNUAL MEETING EXPENSE | - | - | - |
| 1 | 930.23 | DUES FOR SPEC MEMBERSHIPS | 72,493.08 | 84,187.32 | 75,075.60 |
| 1 | 930.25 | NEWSLETTER EXPENSE | - | - | - |
| 1 | 930.26 | LOBBYING EXPENSE | - | - | - |
| 1 | 930.28 | WEBSITE EXPENSE | 501.00 | 2,996.50 | 400.00 |
| 1 | 930.29 | COMPUTER EXPENSE | 133,032.84 | 102,784.02 | 109,908.79 |
| 1 | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 22,316.43 | 31,961.73 | 28,876.03 |
| 1 | 930.99 | ADMIN - TAX CLEARING | - | - | - |
| 1 | 931.0 | RENT EXPENSE-OFFICE SPACE | - | - | - |
| 1 | 932.0 | MAINTENANCE OF GENERAL PLANT | 212,459.77 | 228,359.40 | 202,268.97 |
| 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 | - | - | - |
| 1 | 998.2 | NON-OPERATING PROFIT CLEARING | - | - | - |
| 1 | 999.0 | SUSPENSE CREDITS | - | - | - |
| | | | 0.00 | 0.00 | 0.00 |

EXHIBIT 5

Payroll Journal 2024-2022

CONFIDENTIAL

Southern Pioneer Electric Company

Exhibit 5

Payroll Journal - 2024

[illegible]

CONFIDENTIAL

Southern Pioneer Electric Company
Exhibit 5
Payroll Journal - 2024

[illegible]

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Southern Pioneer Electric Company

Exhibit 5

Payroll Journal - 2024

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Southern Pioneer Electric Company

Exhibit 5

Payroll Journal - 2024

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Southern Pioneer Electric Company

Exhibit 5

Payroll Journal - 2024

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Southern Pioneer Electric Company

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Southern Pioneer Electric Company

Exhibit 5

Payroll Journal - 2024

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Southern Pioneer Electric Company

Exhibit 5

Payroll Journal - 2024

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CONFIDENTIAL

Southern Pioneer Electric Company
Exhibit 5
Payroll Journal - 2024

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

Summary by GL Account

| Category | Male | Female | Grand Total |
|-----------------------|------|--------|-------------|
| 1. Not at all | 10 | 10 | 20 |
| 2. Not too much | 10 | 10 | 20 |
| 3. A fair amount | 10 | 10 | 20 |
| 4. A great deal | 10 | 10 | 20 |
| 5. A very great deal | 10 | 10 | 20 |
| 6. Not at all | 10 | 10 | 20 |
| 7. Not too much | 10 | 10 | 20 |
| 8. A fair amount | 10 | 10 | 20 |
| 9. A great deal | 10 | 10 | 20 |
| 10. A very great deal | 10 | 10 | 20 |
| 11. Not at all | 10 | 10 | 20 |
| 12. Not too much | 10 | 10 | 20 |
| 13. A fair amount | 10 | 10 | 20 |
| 14. A great deal | 10 | 10 | 20 |
| 15. A very great deal | 10 | 10 | 20 |
| 16. Not at all | 10 | 10 | 20 |
| 17. Not too much | 10 | 10 | 20 |
| 18. A fair amount | 10 | 10 | 20 |
| 19. A great deal | 10 | 10 | 20 |
| 20. A very great deal | 10 | 10 | 20 |
| 21. Not at all | 10 | 10 | 20 |
| 22. Not too much | 10 | 10 | 20 |
| 23. A fair amount | 10 | 10 | 20 |
| 24. A great deal | 10 | 10 | 20 |
| 25. A very great deal | 10 | 10 | 20 |
| 26. Not at all | 10 | 10 | 20 |
| 27. Not too much | 10 | 10 | 20 |
| 28. A fair amount | 10 | 10 | 20 |
| 29. A great deal | 10 | 10 | 20 |
| 30. A very great deal | 10 | 10 | 20 |
| 31. Not at all | 10 | 10 | 20 |
| 32. Not too much | 10 | 10 | 20 |
| 33. A fair amount | 10 | 10 | 20 |
| 34. A great deal | 10 | 10 | 20 |
| 35. A very great deal | 10 | 10 | 20 |
| 36. Not at all | 10 | 10 | 20 |
| 37. Not too much | 10 | 10 | 20 |
| 38. A fair amount | 10 | 10 | 20 |
| 39. A great deal | 10 | 10 | 20 |
| 40. A very great deal | 10 | 10 | 20 |
| 41. Not at all | 10 | 10 | 20 |
| 42. Not too much | 10 | 10 | 20 |
| 43. A fair amount | 10 | 10 | 20 |
| 44. A great deal | 10 | 10 | 20 |
| 45. A very great deal | 10 | 10 | 20 |
| 46. Not at all | 10 | 10 | 20 |
| 47. Not too much | 10 | 10 | 20 |
| 48. A fair amount | 10 | 10 | 20 |
| 49. A great deal | 10 | 10 | 20 |
| 50. A very great deal | 10 | 10 | 20 |
| 51. Not at all | 10 | 10 | 20 |
| 52. Not too much | 10 | 10 | 20 |
| 53. A fair amount | 10 | 10 | 20 |
| 54. A great deal | 10 | 10 | 20 |
| 55. A very great deal | 10 | 10 | 20 |
| 56. Not at all | 10 | 10 | 20 |
| 57. Not too much | 10 | 10 | 20 |
| 58. A fair amount | 10 | 10 | 20 |
| 59. A great deal | 10 | 10 | 20 |
| 60. A very great deal | 10 | 10 | 20 |
| 61. Not at all | 10 | 10 | 20 |
| 62. Not too much | 10 | 10 | 20 |
| 63. A fair amount | 10 | 10 | 20 |
| 64. A great deal | 10 | 10 | 20 |
| 65. A very great deal | 10 | 10 | 20 |
| 66. Not at all | 10 | 10 | 20 |
| 67. Not too much | 10 | 10 | 20 |
| 68. A fair amount | 10 | 10 | 20 |
| 69. A great deal | 10 | 10 | 20 |
| 70. A very great deal | 10 | 10 | 20 |
| 71. Not at all | 10 | 10 | 20 |
| 72. Not too much | 10 | 10 | 20 |
| 73. A fair amount | 10 | 10 | 20 |
| 74. A great deal | 10 | 10 | 20 |
| 75. A very great deal | 10 | 10 | 20 |
| 76. Not at all | 10 | 10 | 20 |
| 77. Not too much | 10 | 10 | 20 |
| 78. A fair amount | 10 | 10 | 20 |
| 79. A great deal | 10 | 10 | 20 |
| 80. A very great deal | 10 | 10 | 20 |
| 81. Not at all | 10 | 10 | 20 |
| 82. Not too much | 10 | 10 | 20 |
| 83. A fair amount | 10 | 10 | 20 |
| 84. A great deal | 10 | 10 | 20 |
| 85. A very great deal | 10 | 10 | 20 |
| 86. Not at all | 10 | 10 | 20 |
| 87. Not too much | 10 | 10 | 20 |
| 88. A fair amount | 10 | 10 | 20 |
| 89. A great deal | 10 | 10 | 20 |
| 90. A very great deal | 10 | 10 | 20 |
| 91. Not at all | 10 | 10 | 20 |
| 92. Not too much | 10 | 10 | 20 |
| 93. A fair amount | 10 | 10 | 20 |
| 94. A great deal | 10 | 10 | 20</ |

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Exhibit 5
Payroll Journal - 2023

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Exhibit 5
Payroll Journal - 2023

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

Summary by GL Account

| | Grand Total | Female | Male |
|-----------------------------|-------------|--------|------|
| 1. <i>Very good</i> | 10 | 10 | 0 |
| 2. <i>Good</i> | 10 | 10 | 0 |
| 3. <i>Fair</i> | 10 | 10 | 0 |
| 4. <i>Poor</i> | 10 | 10 | 0 |
| 5. <i>Very poor</i> | 10 | 10 | 0 |
| 6. <i>Don't know</i> | 10 | 10 | 0 |
| 7. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 8. <i>Other</i> | 10 | 10 | 0 |
| 9. <i>Not applicable</i> | 10 | 10 | 0 |
| 10. <i>Unsure</i> | 10 | 10 | 0 |
| 11. <i>Other</i> | 10 | 10 | 0 |
| 12. <i>Don't know</i> | 10 | 10 | 0 |
| 13. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 14. <i>Other</i> | 10 | 10 | 0 |
| 15. <i>Don't know</i> | 10 | 10 | 0 |
| 16. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 17. <i>Other</i> | 10 | 10 | 0 |
| 18. <i>Don't know</i> | 10 | 10 | 0 |
| 19. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 20. <i>Other</i> | 10 | 10 | 0 |
| 21. <i>Don't know</i> | 10 | 10 | 0 |
| 22. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 23. <i>Other</i> | 10 | 10 | 0 |
| 24. <i>Don't know</i> | 10 | 10 | 0 |
| 25. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 26. <i>Other</i> | 10 | 10 | 0 |
| 27. <i>Don't know</i> | 10 | 10 | 0 |
| 28. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 29. <i>Other</i> | 10 | 10 | 0 |
| 30. <i>Don't know</i> | 10 | 10 | 0 |
| 31. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 32. <i>Other</i> | 10 | 10 | 0 |
| 33. <i>Don't know</i> | 10 | 10 | 0 |
| 34. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 35. <i>Other</i> | 10 | 10 | 0 |
| 36. <i>Don't know</i> | 10 | 10 | 0 |
| 37. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 38. <i>Other</i> | 10 | 10 | 0 |
| 39. <i>Don't know</i> | 10 | 10 | 0 |
| 40. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 41. <i>Other</i> | 10 | 10 | 0 |
| 42. <i>Don't know</i> | 10 | 10 | 0 |
| 43. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 44. <i>Other</i> | 10 | 10 | 0 |
| 45. <i>Don't know</i> | 10 | 10 | 0 |
| 46. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 47. <i>Other</i> | 10 | 10 | 0 |
| 48. <i>Don't know</i> | 10 | 10 | 0 |
| 49. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 50. <i>Other</i> | 10 | 10 | 0 |
| 51. <i>Don't know</i> | 10 | 10 | 0 |
| 52. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 53. <i>Other</i> | 10 | 10 | 0 |
| 54. <i>Don't know</i> | 10 | 10 | 0 |
| 55. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 56. <i>Other</i> | 10 | 10 | 0 |
| 57. <i>Don't know</i> | 10 | 10 | 0 |
| 58. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 59. <i>Other</i> | 10 | 10 | 0 |
| 60. <i>Don't know</i> | 10 | 10 | 0 |
| 61. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 62. <i>Other</i> | 10 | 10 | 0 |
| 63. <i>Don't know</i> | 10 | 10 | 0 |
| 64. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 65. <i>Other</i> | 10 | 10 | 0 |
| 66. <i>Don't know</i> | 10 | 10 | 0 |
| 67. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 68. <i>Other</i> | 10 | 10 | 0 |
| 69. <i>Don't know</i> | 10 | 10 | 0 |
| 70. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 71. <i>Other</i> | 10 | 10 | 0 |
| 72. <i>Don't know</i> | 10 | 10 | 0 |
| 73. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 74. <i>Other</i> | 10 | 10 | 0 |
| 75. <i>Don't know</i> | 10 | 10 | 0 |
| 76. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 77. <i>Other</i> | 10 | 10 | 0 |
| 78. <i>Don't know</i> | 10 | 10 | 0 |
| 79. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 80. <i>Other</i> | 10 | 10 | 0 |
| 81. <i>Don't know</i> | 10 | 10 | 0 |
| 82. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 83. <i>Other</i> | 10 | 10 | 0 |
| 84. <i>Don't know</i> | 10 | 10 | 0 |
| 85. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 86. <i>Other</i> | 10 | 10 | 0 |
| 87. <i>Don't know</i> | 10 | 10 | 0 |
| 88. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 89. <i>Other</i> | 10 | 10 | 0 |
| 90. <i>Don't know</i> | 10 | 10 | 0 |
| 91. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 92. <i>Other</i> | 10 | 10 | 0 |
| 93. <i>Don't know</i> | 10 | 10 | 0 |
| 94. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 95. <i>Other</i> | 10 | 10 | 0 |
| 96. <i>Don't know</i> | 10 | 10 | 0 |
| 97. <i>Refuse to answer</i> | 10 | 10 | 0 |
| 98. <i>Other</i> | 10 | | |

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Exhibit 5

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Total Direct Labor and Labor Overhead Expense in Southern Pioneer General Ledger

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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 |
|--------|------------|----------|-------|-----------|--------------|--------------|-------|
|--------|------------|----------|-------|-----------|--------------|--------------|-------|

Summary by GL Account

| Category | Male | Female | Grand Total |
|-----------------|------|--------|-------------|
| 1. Not at all | 10 | 10 | 20 |
| 2. Not too much | 10 | 10 | 20 |
| 3. Too much | 10 | 10 | 20 |
| 4. Too much | 10 | 10 | 20 |
| 5. Too much | 10 | 10 | 20 |
| 6. Too much | 10 | 10 | 20 |
| 7. Too much | 10 | 10 | 20 |
| 8. Too much | 10 | 10 | 20 |
| 9. Too much | 10 | 10 | 20 |
| 10. Too much | 10 | 10 | 20 |
| 11. Too much | 10 | 10 | 20 |
| 12. Too much | 10 | 10 | 20 |
| 13. Too much | 10 | 10 | 20 |
| 14. Too much | 10 | 10 | 20 |
| 15. Too much | 10 | 10 | 20 |
| 16. Too much | 10 | 10 | 20 |
| 17. Too much | 10 | 10 | 20 |
| 18. Too much | 10 | 10 | 20 |
| 19. Too much | 10 | 10 | 20 |
| 20. Too much | 10 | 10 | 20 |
| 21. Too much | 10 | 10 | 20 |
| 22. Too much | 10 | 10 | 20 |
| 23. Too much | 10 | 10 | 20 |
| 24. Too much | 10 | 10 | 20 |
| 25. Too much | 10 | 10 | 20 |
| 26. Too much | 10 | 10 | 20 |
| 27. Too much | 10 | 10 | 20 |
| 28. Too much | 10 | 10 | 20 |
| 29. Too much | 10 | 10 | 20 |
| 30. Too much | 10 | 10 | 20 |
| 31. Too much | 10 | 10 | 20 |
| 32. Too much | 10 | 10 | 20 |
| 33. Too much | 10 | 10 | 20 |
| 34. Too much | 10 | 10 | 20 |
| 35. Too much | 10 | 10 | 20 |
| 36. Too much | 10 | 10 | 20 |
| 37. Too much | 10 | 10 | 20 |
| 38. Too much | 10 | 10 | 20 |
| 39. Too much | 10 | 10 | 20 |
| 40. Too much | 10 | 10 | 20 |
| 41. Too much | 10 | 10 | 20 |
| 42. Too much | 10 | 10 | 20 |
| 43. Too much | 10 | 10 | 20 |
| 44. Too much | 10 | 10 | 20 |
| 45. Too much | 10 | 10 | 20 |
| 46. Too much | 10 | 10 | 20 |
| 47. Too much | 10 | 10 | 20 |
| 48. Too much | 10 | 10 | 20 |
| 49. Too much | 10 | 10 | 20 |
| 50. Too much | 10 | 10 | 20 |
| 51. Too much | 10 | 10 | 20 |
| 52. Too much | 10 | 10 | 20 |
| 53. Too much | 10 | 10 | 20 |
| 54. Too much | 10 | 10 | 20 |
| 55. Too much | 10 | 10 | 20 |
| 56. Too much | 10 | 10 | 20 |
| 57. Too much | 10 | 10 | 20 |
| 58. Too much | 10 | 10 | 20 |
| 59. Too much | 10 | 10 | 20 |
| 60. Too much | 10 | 10 | 20 |
| 61. Too much | 10 | 10 | 20 |
| 62. Too much | 10 | 10 | 20 |
| 63. Too much | 10 | 10 | 20 |
| 64. Too much | 10 | 10 | 20 |
| 65. Too much | 10 | 10 | 20 |
| 66. Too much | 10 | 10 | 20 |
| 67. Too much | 10 | 10 | 20 |
| 68. Too much | 10 | 10 | 20 |
| 69. Too much | 10 | 10 | 20 |
| 70. Too much | 10 | 10 | 20 |
| 71. Too much | 10 | 10 | 20 |
| 72. Too much | 10 | 10 | 20 |
| 73. Too much | 10 | 10 | 20 |
| 74. Too much | 10 | 10 | 20 |
| 75. Too much | 10 | 10 | 20 |
| 76. Too much | 10 | 10 | 20 |
| 77. Too much | 10 | 10 | 20 |
| 78. Too much | 10 | 10 | 20 |
| 79. Too much | 10 | 10 | 20 |
| 80. Too much | 10 | 10 | 20 |
| 81. Too much | 10 | 10 | 20 |
| 82. Too much | 10 | 10 | 20 |
| 83. Too much | 10 | 10 | 20 |
| 84. Too much | 10 | 10 | 20 |
| 85. Too much | 10 | 10 | 20 |
| 86. Too much | 10 | 10 | 20 |
| 87. Too much | 10 | 10 | 20 |
| 88. Too much | 10 | 10 | 20 |
| 89. Too much | 10 | 10 | 20 |
| 90. Too much | 10 | 10 | 20 |
| 91. Too much | 10 | 10 | 20 |
| 92. Too much | 10 | 10 | 20 |
| 93. Too much | 10 | 10 | 20 |
| 94. Too much | 10 | 10 | 20 |
| 95. Too much | 10 | 10 | 20 |
| 96. Too much | 10 | 10 | 20 |
| 97. Too much | 10 | 10 | 20 |

EXHIBIT 6

Operating Budget 2024-2022

Southern Pioneer Electric Company

Exhibit 6

Budget - Statement of Operations - 2024, 2023, 2022

| <u>Item</u> | Budget 2024 | Budget 2023 | Budget 2022 |
|---|------------------------|------------------------|------------------------|
| 1. Operating Revenue & Patronage Capital | \$ 80,108,220 | \$ 80,493,488 | \$ 81,124,911 |
| 1.1 Additional Revenue Requirement for DSC/Equity | \$ 716,589 | \$ (24,025) | \$ (642,531) |
| 2. Power Production Expense | \$ - | \$ - | \$ - |
| 3. Cost of Purchased Power | \$ 52,917,787 | \$ 54,961,966 | \$ 53,809,351 |
| 4. Transmission Expense | \$ 1,117,503 | \$ 1,461,369 | \$ 1,482,436 |
| 5. Regional Market Expense | \$ - | \$ - | \$ - |
| 6. Distribution Expense - Operations | \$ 5,370,891 | \$ 5,560,063 | \$ 5,306,926 |
| 7. Distribution Expense - Maintenance | \$ 2,451,873 | \$ 2,508,666 | \$ 2,185,402 |
| 8. Consumer Accounts Expense | \$ 1,616,479 | \$ 1,633,596 | \$ 1,578,408 |
| 9. Customer Service & Informational Expense | \$ 339,978 | \$ 352,454 | \$ 376,749 |
| 10. Sales Expense | \$ 26,762 | \$ 16,743 | \$ 28,118 |
| 11. General & Administrative Expense | \$ 2,781,540 | \$ 2,775,062 | \$ 3,140,498 |
| 12. Total Operation & Maintenance Expense (2 thru 11) | \$ 66,622,813 | \$ 69,269,919 | \$ 67,907,888 |
| 13. Depreciation & Amortization Expense | \$ 4,304,546 | \$ 4,192,852 | \$ 4,129,458 |
| 14. Tax Expense - Property & Gross Receipts | \$ - | \$ - | \$ - |
| 15. Tax Expense - Other | \$ 1,566,100 | \$ 912,600 | \$ 741,975 |
| 16. Interest on Long-Term Debt | \$ 5,614,947 | \$ 5,415,108 | \$ 5,431,472 |
| 17. Interest Charged to Construction Credit | \$ - | \$ - | \$ - |
| 18. Interest Expense - Other | \$ 230,989 | \$ 15,981 | \$ 86,554 |
| 19. Other Deductions | \$ 1,373,099 | \$ 1,487,060 | \$ 1,174,820 |
| 20. Total Cost of Electric Service (12 thru 19) | \$ 79,712,494 | \$ 81,293,520 | \$ 79,472,167 |
| 21. Patronage Capital & Operating Margins (1 plus 1.1 minus 20) | \$ 1,112,315 | \$ (824,057) | \$ 1,010,213 |
| 22. Non Operating Margins | \$ 1,535 | \$ 1,185 | \$ 300 |
| 23. Allowance for Funds Used During Construction | \$ - | \$ - | \$ - |
| 24. Income (Loss) from Equity Investments | \$ - | \$ - | \$ - |
| 25. Non Operating Margins - Other | \$ 67,360 | \$ 37,392 | \$ 31,499 |
| 26. Generation & Transmission Capital Credits | \$ 2,143,000 | \$ 2,199,491 | \$ 2,285,000 |
| 27. Other Capital Credits & Patronage Dividends | \$ 1,012,832 | \$ 1,113,344 | \$ 1,012,752 |
| 28. Extraordinary Items | \$ - | \$ - | \$ - |
| 29. Patronage Capital or Margins (21 thru 28) | \$ 4,337,042 | \$ 2,527,355 | \$ 4,339,764 |

Southern Pioneer Electric Company
Exhibit 6
Budget - Balance Sheet - 2024, 2023, 2022

| | Budget 2024 | Budget 2023 | Budget 2022 |
|-------------------------------------|------------------------|------------------------|------------------------|
| TUP (Total Utility Plant) | \$ 168,093,790 | \$ 158,921,751 | \$ 156,420,532 |
| Acc. Deprec. | \$ 37,213,912 | \$ 32,445,708 | \$ 31,877,702 |
| Net Utility Plant | \$ 130,879,878 | \$ 126,476,042 | \$ 124,542,830 |
| Investment in Subsidiary Companies | \$ 36,129,924 | \$ 33,538,739 | \$ 35,579,989 |
| Other Capital Credits | \$ 4,584,120 | \$ 4,284,324 | \$ 553,368 |
| Line Extension Receivables | \$ 153,883 | \$ 114,294 | \$ 79,915 |
| Cash | \$ 82,000 | \$ 500,000 | \$ 800,000 |
| Other Assets | \$ 18,365,730 | \$ 23,453,599 | \$ 21,898,123 |
| Total Assets | \$ 190,195,535 | \$ 188,366,998 | \$ 183,454,226 |
| | \$ - | \$ - | \$ - |
| Equity | \$ 54,140,415 | \$ 45,370,291 | \$ 41,876,307 |
| Total Equity | \$ 54,140,415 | \$ 45,370,291 | \$ 41,876,307 |
| | \$ - | \$ - | \$ - |
| LT Debt | \$ 103,185,431 | \$ 113,651,622 | \$ 113,597,619 |
| LOC | \$ 2,477,814 | \$ 695,808 | \$ 4,900,928 |
| Other Liabilities | \$ 30,391,876 | \$ 28,649,277 | \$ 23,079,371 |
| Total Liabilities | \$ 136,055,121 | \$ 142,996,707 | \$ 141,577,918 |
| | \$ - | \$ - | \$ - |
| Total Liabilities and Equity | \$ 190,195,535 | \$ 188,366,998 | \$ 183,454,226 |

EXHIBIT 7

Summary Explanation of Material Change in Cost of Service Items – 2024

Southern Pioneer Electric Company
Exhibit 7
Material Changes in Cost of Service - 2024

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.

Response: Material differences, if any, are discussed in testimony as allowed for in the protocols.

EXHIBIT 8

Costs Allocated From Pioneer

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Southern Pioneer Electric Company

Exhibit 8a

Pioneer Compensation Billed to Southern Pioneer - 2024

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Southern Pioneer Electric Company

Exhibit 8a

Pioneer Compensation Billed to Southern Pioneer - 2024

| | GL Div | GL Account | Employee | Hours | Labor Amt | Overhead Amt | Sec Dist Amt | Total |
|--|--------|------------|----------|-------|-----------|--------------|--------------|-------|
| Total Pioneer Electric Compensation Billed to Southern Pioneer | | | | | | | | |
| | | | | | | | | |
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Southern Pioneer Electric Company

Exhibit 8a

Pioneer Compensation Billed to Southern Pioneer - 2023

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Southern Pioneer Electric Company

Exhibit 8a

Pioneer Compensation Billed to Southern Pioneer - 2023

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Southern Pioneer Electric Company

Exhibit 8a

Pioneer Compensation Billed to Southern Pioneer - 2023

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

Summary by GL Account:

Summary by Employee:

Abstract

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Southern Pioneer Electric Company

Exhibit 8a

Pioneer Compensation Billed to Southern Pioneer - 2022

[illegible]

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Southern Pioneer Electric Company

Exhibit 8a

Pioneer Compensation Billed to Southern Pioneer - 2022

Amount Billed by Pioneer Electric to Southern Pioneer Electric - 2024

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Southern Pioneer Electric Company
Exhibit 8b
Management Services Charged by Pioneer Electric to Southern Pioneer Electric - 2024

[illegible]

Southern Pioneer Electric Company
Exhibit 8b
Management Services Charged by Pioneer Electric to Southern Pioneer Electric - 2024

[illegible]

Southern Pioneer Electric Company
Exhibit 8b
Management Services Charged by Pioneer Electric to Southern Pioneer Electric - 2024

[illegible]

Southern Pioneer Electric Company
Exhibit 8b
Management Services Charged by Pioneer Electric to Southern Pioneer Electric - 2024

[illegible]

Southern Pioneer Electric Company
Exhibit 8b
Management Services Charged by Pioneer Electric to Southern Pioneer Electric - 2024

| Date | | Journal | | Division | Account | Account Desc | | Activity | | Amount | Reference | Period | Module | Vendor | | Vendor Name | Invoice |
|------|--|---------|--|----------|---------|--------------|--|----------|--|--------|-----------|--------|--------|--------|--|-------------|---------|
|------|--|---------|--|----------|---------|--------------|--|----------|--|--------|-----------|--------|--------|--------|--|-------------|---------|

Southern Pioneer Electric Company
Exhibit 8b
Management Services Charged by Pioneer Electric to Southern Pioneer Electric - 2024

[illegible]

Southern Pioneer Electric Company
Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

Southern Pioneer Electric Company
Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

Southern Pioneer Electric Company
Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

Southern Pioneer Electric Company
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Reimbursement of Expense Billed by Pioneer Electric - 2024

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Reimbursement of Expense Billed by Pioneer Electric - 2024

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Reimbursement of Expense Billed by Pioneer Electric - 2024

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Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

Southern Pioneer Electric Company
Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

Southern Pioneer Electric Company
Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

Southern Pioneer Electric Company
Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

Southern Pioneer Electric Company
Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

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Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

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Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

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Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

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Reimbursement of Expense Billed by Pioneer Electric - 2024

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Reimbursement of Expense Billed by Pioneer Electric - 2024

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Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

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Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

[illegible]

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Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

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Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

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Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

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Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

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Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

[illegible]

Southern Pioneer Electric Company
Exhibit 8b
Reimbursement of Expense Billed by Pioneer Electric - 2024

[illegible]

Southern Pioneer Electric Company

Exhibit 8c

All Other Allocated, Assigned or Billed Costs from Pioneer Electric - 2024

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

EXHIBIT 9

Employee Compensation 2024-2022

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Southern Pioneer Electric Company

Exhibit 9

Total Employee Compensation Expense - 2024

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Southern Pioneer Electric Company

Exhibit 9

Total Employee Compensation Expense - 2024

| GL Div | GL Account | Employee | Hours | Labor Amt | Overhead Amt | Sec Dist Amt | Total |
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Southern Pioneer Electric Company

Exhibit 9

Total Employee Compensation Expense - 2024

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Total Employee Compensation Expense - 2024

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Southern Pioneer Electric Company

Exhibit 9

Total Employee Compensation Expense - 2022

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Southern Pioneer Electric Company

Exhibit 9

Total Employee Compensation Expense - 2022

[illegible]

CONFIDENTIAL

Southern Pioneer Electric Company

Exhibit 9

Total Employee Compensation Expense - 2022

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CONFIDENTIAL

Southern Pioneer Electric Company

Exhibit 9

Total Employee Compensation Expense - 2022

[illegible]

EXHIBIT 10

Calculation of CFC Ratios 87 and 110 2024-2022

Southern Pioneer Electric Company

Exhibit 10

Total Controllable Expenses Per Consumer and Total Wages Per Consumer - 2024, 2023, 2022

| | 2024 | 2023 | 2022 |
|---|------------------|------------------|------------------|
| 6. Distribution Expense - Operation | \$ 5,129,856 | \$ 5,162,714 | \$ 5,419,328 |
| 7. Distribution Expense - Maintenance | \$ 2,507,509 | \$ 2,311,608 | \$ 2,452,920 |
| 8. Customer Accounts Expense | \$ 1,737,806 | \$ 1,482,507 | \$ 1,541,163 |
| 9. Customer Service and Informational Expense | \$ 310,598 | \$ 329,353 | \$ 320,375 |
| 10. Sales Expense | \$ 61,017 | \$ 26,754 | \$ 14,371 |
| 11. Administrative and General Expense | \$ 3,127,733 | \$ 2,664,028 | \$ 2,660,620 |
| Total Controllable Expenses | \$ 12,874,519 | \$ 11,976,964 | \$ 12,408,777 |
| | | | |
| Average Number of Consumers | \$ 17,124 | \$ 17,067 | \$ 17,026 |
| | | | |
| Labor - Expensed | \$ 4,800,955 | \$ 4,575,545 | \$ 4,544,909 |
| Labor - Capitalized | \$ 1,754,669 | \$ 1,549,544 | \$ 1,351,774 |
| Labor - Other | \$ 196,118 | \$ 186,215 | \$ 214,015 |
| Total Labor | \$ 6,751,742 | \$ 6,311,304 | \$ 6,110,698 |
| | | | |
| #87 -- Total Controllable Expenses per Consumer (\$) | \$ 751.84 | \$ 701.76 | \$ 728.81 |
| | | | |
| #110 -- Total Wages per Consumer (\$) | \$ 394.29 | \$ 369.80 | \$ 358.90 |

EXHIBIT 11

Supplemental Schedules

Southern Pioneer Electric Company
Exhibit 11
Budgeted Total Assets Excluding Storm Uri Regulatory Asset - 2025

| | | |
|---|---|--------------------|
| 2025 Budgeted Total Assets | | 194,952,077 |
| Storm Uri Regulatory Asset (1.182.3 Power Cost) | - | |
| Storm Uri Regulatory Asset (1.182.31 Carrying Cost) | - | |
| Less: Total Storm Uri Regulatory Asset | | - |
| 2025 Budgeted Total Assets Excluding Storm Uri | | <u>194,952,077</u> |

Southern Pioneer Electric Company
Exhibit 11
Cash Tax Paid - 2024

| <u>Account</u> | <u>Date</u> | <u>Journal</u> | <u>Description</u> | <u>Actv</u> | <u>Mod</u> | <u>Reference</u> | <u>Amount</u> |
|--|-------------|----------------|---------------------------------|-------------|------------|--|---------------------|
| <u>Cash Federal and State Income Tax Paid</u> | | | | | | | |
| Account: 1 236.71 ACCR FEDERAL INCOME TAX | | | | | | | |
| | 12/12/24 | 439921 | Invoice | 410 | AP | SPEC 2024 FEDERAL INCOME TAX DEPOSIT PMT | 181,000.00 |
| Subtotal For Account: 1 236.71 | | | | | | | 181,000.00 |
| Account: 1 236.72 ACCR KANSAS INCOME TAX | | | | | | | |
| | 10/16/24 | 436504 | Invoice | 410 | AP | SPEC 1120 TAX PAYMENT PERIOD 12/31/2023 | 30,012.00 |
| | 12/12/24 | 439923 | Invoice | 410 | AP | SPEC 2024 KANSAS INCOME TAX DEPOSIT PMT | 60,000.00 |
| Subtotal For Account: 1 236.72 | | | | | | | 90,012.00 |
| Total Cash Taxes Paid | | | | | | | 271,012.00 |
| <u>Income Tax Expense</u> | | | | | | | |
| Account: 1 409.1 INCOME TAX EXPENSE-OPERATING | | | | | | | |
| | 10/16/24 | 436504 | Invoice | 405 | AP | SPEC 1120 TAX PAYMENT 12/31/2023 TAX DUE | 32,528.00 |
| | 10/31/24 | 438441 | 2024 INCOME TAX DEPOSITS | 405 | GL | 2024 FEDERAL INCOME TAX DEPOSIT | 181,000.00 |
| | 10/31/24 | 438441 | 2024 INCOME TAX DEPOSITS | 405 | GL | 2024 KANSAS INCOME TAX DEPOSIT | 60,000.00 |
| | 12/31/24 | 446066 | SYE150-PROVISION FOR INCOME TAX | 405 | GL | SYE150-PRIOR YEAR TAX PROVISION TRUE-UP | (2,516.00) |
| | 12/31/24 | 448335 | SYE150-PROVISION FOR INCOME TAX | 405 | GL | SYE150-CURRENT YEAR TAX PROVISION | (15,823.00) |
| | 12/31/24 | 448335 | SYE150-PROVISION FOR INCOME TAX | 405 | GL | SYE150-CURRENT YEAR TAX PROVISION | (71,879.00) |
| Subtotal For Account: 1 409.1 | | | | | | | 183,310.00 |
| Account: 1 410.1 DEF INCOME TAX EXPENSE (DR) - OPER | | | | | | | |
| | 12/31/24 | 446066 | SYE150-PROVISION FOR INCOME TAX | 405 | GL | SYE150-CURRENT YEAR TAX PROVISION | 1,015,330.00 |
| | 12/31/24 | 446066 | SYE150-PROVISION FOR INCOME TAX | 405 | GL | SYE150-PRIOR YEAR TAX PROVISION TRUE-UP | 15,129.00 |
| Subtotal For Account: 1 410.1 | | | | | | | 1,030,459.00 |
| Total Income Tax Expense | | | | | | | 1,213,769.00 |

Southern Pioneer Electric Company
Exhibit 11
Cash Patronage Received - 2024

| <u>Account</u> | <u>Date</u> | <u>Journal</u> | <u>Description</u> | <u>Actv</u> | <u>Mod</u> | <u>Reference</u> | <u>Amount</u> |
|---|-------------|----------------|--|-------------|------------|---|-----------------------------------|
| <u>Cash Patronage Received from G&T and Lender</u> | | | | | | | |
| Account: 1 123.1008 INV ASSOC ORG-PATR CAP-COBANK | | | | | | | |
| | 03/15/24 | 423279 | Deposit | 410 | BR | 2023 COBANK PATRONAGE CASH DISTRIBUTION | 631,537.45 |
| Account: 1 123.15 INV SUBSID-SUNFLOWER (SEPC)(PREV MKEC) | | | | | | | |
| | 01/08/24 | 418673 | DAILY CASH | 410 | GL | SEPC PATRONAGE DIST | 863,175.20 |
| Total Cash Patronage Received from G&T and Lender | | | | | | | <u><u>1,494,712.65</u></u> |
| <u>Patronage / Revenue</u> | | | | | | | |
| Account: 1 423.0 G&T CAPITAL CREDITS | | | | | | | |
| | 12/31/24 | 443952 | SYE 105 SUNFLOWER PATRONAGE ALLOCATION | 0 | GL | SYE105 SUNFLOWER PATRONAGE ALLOC | <u>2,401,561.63</u> |
| Subtotal For Account: 1 423.0 | | | | | | | <u>2,401,561.63</u> |
| Account: 1 424.0 OTHER CAPITAL CREDITS | | | | | | | |
| | 03/13/24 | 422357 | 2023 FEDERATED INS PATRONAGE ALLOC | 0 | GL | 2023 FEDERATED INS PATRONAGE ALLOC | 20,658.00 |
| | 03/15/24 | 423278 | SMJ27-SPEC COBANK PATRONAGE ALLOC | 0 | GL | SMJ27 COBANK PATR ALLOC | 935,189.43 |
| | 12/31/24 | 442502 | MJ 24 NISC PATRONAGE | 0 | GL | MJ24 NISC PATR ALLOC | <u>7,592.13</u> |
| Subtotal For Account: 1 424.0 | | | | | | | <u>963,439.56</u> |
| Total Patronage / Revenue | | | | | | | <u><u>3,365,001.19</u></u> |

Southern Pioneer Electric Company
Exhibit 11
Debt Actual and Budget - 2024
2024

| 2024 Interest Expense - Long Term Interest is recorded in the month billed | | 2024 Principal Payments Principal payments based on the month billed | | 2024 Interest Expense - Other Interest is recorded in the month billed | |
|---|---------------------|---|---------------------|---|-------------------|
| 2024 Actual | | | | | |
| GL Account | Total | GL Account | Total | GL Account | Total |
| 427.15 - Interest Expense - CoBank LT | \$ 5,693,149 | 224.15 - CoBank LT Principal Payments | \$ 3,752,230 | 431.0 - Interest Expense - Security Deposits | \$ 124,811 |
| 427.31 - Interest Expense - Storm Uri Amortization & Current | \$ 116,276 | | | 431.2 - Interest Expense - Other | \$ - |
| 427.32- Carrying Cost Recovered IL4 - Storm Uri | \$ (61,181) | | | 431.75 - Interest Expense - CoBank LOC | \$ 55,930 |
| 427.33- Monthly Interest Expense Recovered IL3 - Storm Uri | \$ (48,680) | | | | |
| Form 7 Line 16 - Interest on LT Debt | <u>\$ 5,699,565</u> | Total Principal Payments | <u>\$ 3,752,230</u> | Form 7 Line 18 - Interest Expense - Other | <u>\$ 180,741</u> |
| Carrying Cost Recovered Through ECA | \$ (6,415) | | | | |
| Adjusted Form 7 Line 16 - Interest on LT Debt | <u>\$ 5,693,149</u> | | | | |
| 2024 Budget | | | | | |
| CoBank Note | Total | CoBank Note | Total | GL Account | Total |
| RX0435 T1 | \$ 110,882 | RX0435 T1 | \$ 524,073 | 431.0 - Interest Expense - Security Deposits | \$ 115,018 |
| RX0435 T2 | \$ 855,652 | RX0435 T2 | \$ 564,824 | 431.2 - Interest Expense - Other | \$ - |
| RX0435 T3 | \$ 2,631,389 | RX0435 T3 | \$ 1,686,191 | 431.75 - Interest Expense - CoBank LOC | \$ 115,971 |
| RX0435 T4-1 | \$ 326,699 | RX0435 T4-1 | \$ 294,508 | | |
| RX0435 T4-2 | \$ 297,941 | RX0435 T4-2 | \$ 160,121 | | |
| RX0435 T4-3 | \$ 205,786 | RX0435 T4-3 | \$ 142,786 | | |
| RX0435 T5 | \$ 355,586 | RX0435 T5 | \$ 123,221 | | |
| RX0435 T6 | \$ 273,167 | RX0435 T6 | \$ 139,445 | | |
| Term Loan RX0435T3 T08 | \$ 174,849 | Term Loan RX0435T3 T08 | \$ - | | |
| New LT Debt | \$ 447,092 | New LT Debt | \$ 81,354 | | |
| Totals | \$ 5,679,043 | | \$ 3,716,522 | | \$ 230,989 |
| Term Loan RX0435T3 T08 - Storm Uri | \$ (70,511) | | | | |
| Form 7 Line 16 - Interest on LT Debt | <u>\$ 5,608,532</u> | Total Principal Payments | <u>\$ 3,716,522</u> | Form 7 Line 18 - Interest Expense - Other | <u>\$ 230,989</u> |

Southern Pioneer Electric Company
Exhibit 11
Budget-Long Term Debt and Other Interest Expense - 2025
2025

| 2025 Budgeted Interest Expense | |
|--|------------------------|
| Interest is recorded in the month billed | |
| GL Account | Total |
| 427.15 - Interest Expense - CoBank LT | \$ 5,869,326 |
| 427.31 - Interest Expense - Storm Uri Amortization & Current | \$ 32,263 |
| 427.32- Carrying Cost Recovered IL4 - Storm Uri | \$ (19,706) |
| 427.33- Monthly Interest Expense Recovered IL3 - Storm Uri | \$ (10,419) |
| Form 7 Line 16 - Interest on LT Debt | <u>\$ 5,871,465</u> |
| Carrying Cost Recovered Through ECA | \$ (2,138) |
| Adjusted Form 7 Line 16 - Interest on LT Debt | <u>\$ 5,869,326</u> |
| CoBank Note | Total |
| RX0435 T1 | \$ 73,974.68 |
| RX0435 T2 | \$ 821,705.72 |
| RX0435 T3 | \$ 2,529,838.35 |
| RX0435 T4-1 | \$ 311,389.54 |
| RX0435 T4-2 | \$ 287,109.62 |
| RX0435 T4-3 | \$ 197,678.83 |
| RX0435 T5 | \$ 347,542.84 |
| RX0435 T6 | \$ 266,354.62 |
| Term Loan RX0435T3 T08 | \$ - |
| T07A | \$ 603,132.49 |
| Term Note T09 | \$ 49,124.99 |
| New CoBank LT Debt | \$ 391,893.36 |
| Total CoBank LT Interest Expense Per Amort Sched | <u>\$ 5,879,745.04</u> |
| Less Interest Expense Reclassed from 427.15 to 427.33 | <u>(10,418.67)</u> |
| Adjusted Form 7 Line 16 - Interest on LT Debt | <u>\$ 5,869,326.37</u> |
| Check | \$ - |

| 2025 Budgeted Principal Payments | |
|---|---------------------|
| Principal payments are recorded in the month paid | |
| GL Account | Total |
| 224.15 - CoBank LT Principal Payments | \$ 7,023,181 |
| Term Loan T09 | \$ (3,000,000) (1) |
| Total Principal Payments | <u>\$ 4,023,181</u> |

| 2025 Interest Expense - Other | |
|--|-------------------|
| Interest is recorded in the month billed | |
| GL Account | Total |
| 431.0 - Interest Expense - Security Deposits | \$ 124,570 |
| 431.75 - Interest Expense - CoBank LOC | \$ 171,496 |
| Form 7 Line 18 - Interest Expense - Other | <u>\$ 296,066</u> |

| | |
|---------------------------------|---------------------|
| CoBank Note | Total |
| RX0435 T1 | \$ 560,062 |
| RX0435 T2 | \$ 595,913 |
| RX0435 T3 | \$ 1,779,001 |
| RX0435 T4-1 | \$ 303,799 |
| RX0435 T4-2 | \$ 170,930 |
| RX0435 T4-3 | \$ 150,878 |
| RX0435 T5 | \$ 129,368 |
| RX0435 T6 | \$ 146,247 |
| Term Loan RX0435T3 T08 | \$ - |
| T07A | \$ 128,580 |
| Term Note T09 | \$ 3,000,000 |
| New CoBank LT Debt | \$ 58,404 |
| Total CoBank Principal Payments | <u>\$ 7,023,181</u> |

| | |
|-------|--------------------|
| Check | \$ (3,000,000) (1) |
|-------|--------------------|

(1) 2025 Budget - Term note T08 was refinanced as a one year term note (T09). The remaining note requires a balloon payment in March 2025. The balloon payment is excluded from the FBR filing as the recovery of those dollars was part of the Storm Uri docket.

Southern Pioneer Electric Company
Exhibit 11
Budget-Other Interest Expense - 2025
2025

| | | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Total |
|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| LOC Ongoing Balance | | 4,317,946 | 4,562,146 | 4,241,346 | - | 1,027,000 | 1,219,300 | 1,996,300 | 1,638,700 | 2,161,800 | 2,190,100 | 2,401,700 | 3,642,900 | |
| Interest Rate - Monthly * | 0.583% | | | | | | | | | | | | | |
| LOC Interest Expense | | 25,188.02 | 26,612.52 | 24,741.18 | - | 5,990.83 | 7,112.58 | 11,645.08 | 9,559.08 | 12,610.50 | 12,775.58 | 14,009.92 | 21,250.25 | |
| 431.75 - Interest Expense -- LOC | | 25,188.02 | 26,612.52 | 24,741.18 | - | 5,990.83 | 7,112.58 | 11,645.08 | 9,559.08 | 12,610.50 | 12,775.58 | 14,009.92 | 21,250.25 | 171,495.55 |
| 431. - Interest Expense -- Security Deposits | | 10,180.00 | 10,200.00 | 10,380.00 | 10,310.00 | 10,290.00 | 10,370.00 | 10,410.00 | 10,390.00 | 10,540.00 | 10,500.00 | 10,500.00 | 10,500.00 | 124,570.00 |
| 431.2 - Interest Expense --Other | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| F7 Line 18. Other Interest Expense | | 35,368.02 | 36,812.52 | 35,121.18 | 10,310.00 | 16,280.83 | 17,482.58 | 22,055.08 | 19,949.08 | 23,150.50 | 23,275.58 | 24,509.92 | 31,750.25 | 296,065.55 |

* Annual Interest Rate 7.50%

* Annual interest rate is estimated based on information available at the time the budget was created

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 12/31/24 | \$ | 1,367,087.73 |
| Issuance Cost | \$ | - |
| Interest Rate | | 6.66% |

| | | | | | General Ledger / Budget | | Annual Form 7, Pt. O |
|----------------------|---------------|--------------------------|----------------------------|------------|-------------------------|--------------------|----------------------|
| | | | | | Annual | Annual | |
| | | | | | Principal Amount | Interest Amount | |
| | | | | | (Recorded in Month | (Recorded in Month | Annual Principal |
| Cash Flow Event Date | New Principal | Principal Amount | Interest Amount | Bill Date | PAID) | BILLED) | Amount (Billed) |
| (Paid Date) | Balance | (Recorded in Month PAID) | (Recorded in Month BILLED) | | Year | | |
| 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 |
| 1/20/2025 | 1,321,823.48 | 45,264.25 | 7,998.48 | 12/31/2024 | | | 526,981.82 |
| 2/20/2025 | 1,276,308.02 | 45,515.46 | 7,739.76 | 1/31/2025 | | | |
| 3/20/2025 | 1,230,539.94 | 45,768.08 | 6,771.26 | 2/28/2025 | | | |
| 4/21/2025 | 1,184,517.85 | 46,022.09 | 7,218.02 | 3/31/2025 | | | |
| 5/20/2025 | 1,138,240.34 | 46,277.51 | 6,744.36 | 4/30/2025 | | | |
| 6/20/2025 | 1,091,705.99 | 46,534.35 | 6,690.47 | 5/31/2025 | | | |
| 7/21/2025 | 1,044,913.37 | 46,792.62 | 6,222.54 | 6/30/2025 | | | |
| 8/20/2025 | 997,861.05 | 47,052.32 | 6,165.71 | 7/31/2025 | | | |
| 9/22/2025 | 950,547.59 | 47,313.46 | 5,888.12 | 8/31/2025 | | | |
| 10/20/2025 | 902,971.54 | 47,576.05 | 5,459.35 | 9/30/2025 | | | |
| 11/20/2025 | 855,131.45 | 47,840.09 | 5,345.77 | 10/31/2025 | | | |
| 12/22/2025 | 807,025.84 | 48,105.61 | 4,914.14 | 11/30/2025 | 2025 | 560,061.89 | 73,974.68 |
| | | | | | | | 563,170.24 |

Southern Pioneer Electric Company
Exhibit 11
Debt Amortization - RX0435 T2

| | | | | |
|--------------------|-------------------|------------------------------|----|---------------|
| Loan Number | 2543604 | Outstanding Balance 12/31/24 | \$ | 15,381,760.12 |
| Loan Currency | USD | Issuance Cost | \$ | - |
| Product Type | AMORTIZING LT FIX | Interest Rate | | 5.37% |
| Rate Maturity Date | 6/20/2041 | | | |
| Principal Pending | \$20,592,190.64 | | | |
| Interest Rate Type | FIXED RATE LOAN | | | |
| Loan Status | OPEN/ACTIVE | | | |

| General Ledger / Budget | | | | | | Annual Form 7, Pt. O | |
|-------------------------|---------------|--------------------|-----------------|-----------------|------|----------------------|------------|
| | | Annual | | Annual | | | |
| | | Principal Amount | | Interest Amount | | | |
| | | (Recorded in | | (Recorded in | | | |
| | | Month PAID) | | Month BILLED) | | | |
| Cash Flow Event Date | New Principal | (Recorded in Month | Interest Amount | | | | |
| (Paid Date) | Balance | PAID) | BILLED) | Bill Date | | | |
| 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 |
| 1/20/2025 | 15,333,311.15 | 48,448.97 | 71,264.52 | 12/31/2024 | | | |
| 2/20/2025 | 15,284,645.37 | 48,665.78 | 71,041.10 | 1/31/2025 | | | |
| 3/20/2025 | 15,235,761.81 | 48,883.56 | 63,976.80 | 2/28/2025 | | | |
| 4/21/2025 | 15,186,659.50 | 49,102.31 | 70,591.24 | 3/31/2025 | | | |
| 5/20/2025 | 15,137,337.46 | 49,322.04 | 68,106.79 | 4/30/2025 | | | |
| 6/20/2025 | 15,087,794.70 | 49,542.76 | 70,137.36 | 5/31/2025 | | | |
| 7/21/2025 | 15,038,030.24 | 49,764.46 | 67,658.30 | 6/30/2025 | | | |
| 8/20/2025 | 14,988,043.08 | 49,987.16 | 69,686.82 | 7/31/2025 | | | |
| 9/22/2025 | 14,937,832.23 | 50,210.85 | 69,448.88 | 8/31/2025 | | | |
| 10/20/2025 | 14,887,396.68 | 50,435.55 | 67,004.08 | 9/30/2025 | | | |
| 11/20/2025 | 14,836,735.44 | 50,661.24 | 68,984.75 | 10/31/2025 | | | |
| 12/22/2025 | 14,785,847.49 | 50,887.95 | 66,537.97 | 11/30/2025 | 2025 | 595,912.63 | 821,705.72 |
| | | | | | | | 567,351.43 |
| | | | | | | | 598,579.34 |

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 12/31/24 | \$ | 47,329,760.96 |
| Issuance Cost | \$ | - |
| Interest Rate | | 5.37% |

| | | | | | General Ledger / Budget | | Annual Form 7, Pt. O |
|----------------------|---------------|--------------------|--------------------|------------|-------------------------|--------------------|-------------------------|
| | | | | | Annual | Annual | |
| | | | | | Principal Amount | Interest Amount | |
| | | | | | (Recorded in Month | (Recorded in Month | |
| Cash Flow Event Date | New Principal | Principal Amount | Interest Amount | | | | Annual Principal Amount |
| (Paid Date) | Balance | (Recorded in Month | (Recorded in Month | Bill Date | PAID) | BILLED) | (Billed) |
| 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 | 1,693,736.42 |
| 1/20/2025 | 47,185,124.35 | 144,636.61 | 219,268.80 | 12/31/2024 | | 2,631,389.18 | |
| 2/20/2025 | 47,039,840.50 | 145,283.85 | 218,601.80 | 1/31/2025 | | | |
| 3/20/2025 | 46,893,906.50 | 145,934.00 | 196,881.50 | 2/28/2025 | | | |
| 4/21/2025 | 46,747,319.45 | 146,587.05 | 217,258.84 | 3/31/2025 | | | |
| 5/20/2025 | 46,600,076.42 | 147,243.03 | 209,631.57 | 4/30/2025 | | | |
| 6/20/2025 | 46,452,174.48 | 147,901.94 | 215,903.83 | 5/31/2025 | | | |
| 7/21/2025 | 46,303,610.68 | 148,563.80 | 208,292.66 | 6/30/2025 | | | |
| 8/20/2025 | 46,154,382.05 | 149,228.63 | 214,558.83 | 7/31/2025 | | | |
| 9/22/2025 | 46,004,485.62 | 149,896.43 | 213,848.49 | 8/31/2025 | | | |
| 10/20/2025 | 45,853,918.41 | 150,567.21 | 206,339.63 | 9/30/2025 | | | |
| 11/20/2025 | 45,702,677.41 | 151,241.00 | 212,462.89 | 10/31/2025 | | | |
| 12/22/2025 | 45,550,759.61 | 151,917.80 | 204,948.12 | 11/30/2025 | 2025 | 1,779,001.35 | 1,786,962.39 |

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 12/31/24 \$ 6,613,969.44
Issuance Cost \$ -
Interest Rate 4.75%

| | | | | | General Ledger / Budget | | Annual Form 7, Pt. O | |
|------------------|---------------|--------------------------|----------------------------|------------|-------------------------|--------------------------|----------------------------|----------------------------------|
| | | | | | Annual | Annual | | |
| | | | | | Principal Amount | Interest Amount | | |
| Cash Flow Event | New Principal | Principal Amount | Interest Amount | | | | | |
| Date (Paid Date) | Balance | (Recorded in Month PAID) | (Recorded in Month BILLED) | Bill Date | Year | (Recorded in Month PAID) | (Recorded in Month BILLED) | Annual Principal Amount (Billed) |
| 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 |
| 1/20/2025 | 6,589,011.74 | 24,957.70 | 27,115.37 | 12/31/2024 | | | | |
| 2/20/2025 | 6,563,989.36 | 25,022.38 | 27,013.46 | 1/31/2025 | | | | |
| 3/20/2025 | 6,538,902.13 | 25,087.23 | 24,313.02 | 2/28/2025 | | | | |
| 4/21/2025 | 6,513,749.88 | 25,152.25 | 26,808.82 | 3/31/2025 | | | | |
| 5/20/2025 | 6,488,532.44 | 25,217.44 | 25,849.97 | 4/30/2025 | | | | |
| 6/20/2025 | 6,463,249.65 | 25,282.79 | 26,603.12 | 5/31/2025 | | | | |
| 7/21/2025 | 6,437,901.33 | 25,348.32 | 25,647.08 | 6/30/2025 | | | | |
| 8/20/2025 | 6,412,487.32 | 25,414.01 | 26,399.69 | 7/31/2025 | | | | |
| 9/22/2025 | 6,387,007.44 | 25,479.88 | 26,292.57 | 8/31/2025 | | | | |
| 10/20/2025 | 6,361,461.53 | 25,545.91 | 25,352.50 | 9/30/2025 | | | | |
| 11/20/2025 | 6,335,849.41 | 25,612.12 | 26,084.19 | 10/31/2025 | | | | |
| 12/22/2025 | 6,310,170.91 | 25,678.50 | 25,143.61 | 11/30/2025 | 2025 | 303,798.53 | 311,389.54 | 304,585.88 |

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 12/31/24 \$ 4,834,429.95
Issuance Cost \$ -
Interest Rate 5.96%

| | | | | | General Ledger / Budget | | Annual Form 7, Pt. O | |
|----------------------|---------------|--------------------------|----------------------------|------------|-------------------------|--------------------------|----------------------------|----------------------------------|
| | | | | | Annual | Annual | | |
| | | | | | Principal Amount | Interest Amount | | |
| Cash Flow Event Date | New Principal | Principal Amount | Interest Amount | | | | | |
| (Paid Date) | Balance | (Recorded in Month PAID) | (Recorded in Month BILLED) | Bill Date | Year | (Recorded in Month PAID) | (Recorded in Month BILLED) | Annual Principal Amount (Billed) |
| 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 | 160,942.89 |
| 1/20/2025 | 4,821,044.21 | 13,385.74 | 24,855.77 | 12/31/2024 | | | | |
| 2/20/2025 | 4,807,589.77 | 13,454.44 | 24,784.78 | 1/31/2025 | | | | |
| 3/20/2025 | 4,791,678.52 | 15,911.25 | 22,328.17 | 2/28/2025 | | | | |
| 4/21/2025 | 4,778,073.37 | 13,605.15 | 24,642.01 | 3/31/2025 | | | | |
| 5/20/2025 | 4,763,607.36 | 14,466.01 | 23,776.14 | 4/30/2025 | | | | |
| 6/20/2025 | 4,749,858.15 | 13,749.21 | 24,493.40 | 5/31/2025 | | | | |
| 7/21/2025 | 4,735,252.01 | 14,606.14 | 23,634.21 | 6/30/2025 | | | | |
| 8/20/2025 | 4,721,357.27 | 13,894.74 | 24,350.73 | 7/31/2025 | | | | |
| 9/22/2025 | 4,707,391.22 | 13,966.05 | 24,274.76 | 8/31/2025 | | | | |
| 10/20/2025 | 4,692,574.16 | 14,817.06 | 23,428.60 | 9/30/2025 | | | | |
| 11/20/2025 | 4,678,460.39 | 14,113.77 | 24,129.94 | 10/31/2025 | | | | |
| 12/22/2025 | 4,663,499.64 | 14,960.75 | 23,280.75 | 11/30/2025 | 2025 | 170,930.31 | 287,109.62 | 171,807.56 |

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 12/31/24 \$ 3,925,889.14
Issuance Cost \$ -
Interest Rate 5.061%

| General Ledger / Budget | | | | | Annual Form 7, Pt. O | |
|-------------------------|---------------|--------------------------|----------------------------|------------|----------------------|----------------------------------|
| | | | | | Annual | Annual |
| | | | | | Principal Amount | Interest Amount |
| | | | | | (Recorded in | (Recorded in |
| | | | | | Month PAID) | Month BILLED) |
| | | | | | Year | |
| Cash Flow Event | New Principal | Principal Amount | Interest Amount | Bill Date | | |
| Date (Paid Date) | Balance | (Recorded in Month PAID) | (Recorded in Month BILLED) | | | Annual Principal Amount (Billed) |
| 1/22/2024 | 4,057,339.55 | 11,335.12 | 17,763.29 | 12/31/2023 | | |
| 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 | 143,407.80 |
| 1/20/2025 | 3,913,931.75 | 11,957.39 | 17,142.63 | 12/31/2024 | | |
| 2/20/2025 | 3,901,922.25 | 12,009.50 | 17,089.18 | 1/31/2025 | | |
| 3/20/2025 | 3,888,214.78 | 13,707.47 | 15,391.34 | 2/28/2025 | | |
| 4/21/2025 | 3,876,093.20 | 12,121.58 | 16,981.78 | 3/31/2025 | | |
| 5/20/2025 | 3,863,373.88 | 12,719.32 | 16,381.51 | 4/30/2025 | | |
| 6/20/2025 | 3,851,144.05 | 12,229.83 | 16,870.88 | 5/31/2025 | | |
| 7/21/2025 | 3,838,319.51 | 12,824.54 | 16,274.86 | 6/30/2025 | | |
| 8/20/2025 | 3,825,980.49 | 12,339.02 | 16,763.78 | 7/31/2025 | | |
| 9/22/2025 | 3,813,587.69 | 12,392.80 | 16,706.90 | 8/31/2025 | | |
| 10/20/2025 | 3,800,604.76 | 12,982.93 | 16,120.39 | 9/30/2025 | | |
| 11/20/2025 | 3,788,101.37 | 12,503.39 | 16,598.03 | 10/31/2025 | | |
| 12/22/2025 | 3,775,010.95 | 13,090.42 | 16,009.72 | 11/30/2025 | 2025 | 151,535.73 |

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 12/31/24 \$ 6,341,687.63
Issuance Cost \$ -
Interest Rate 5.460%

| General Ledger / Budget | | | | | Annual Form 7, Pt. O | |
|-------------------------------------|--------------------------|--------------------|--------------------|------------|----------------------|-------------------------------------|
| Cash Flow Event Date (Paid Date) | New Principal Balance | Principal Amount | Interest Amount | Bill Date | Year | Annual Principal Amount (Billed) |
| | | (Recorded in Month | (Recorded in Month | | | |
| | | PAID) | BILLED) | | | |
| 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 |
| 1/20/2025 | 6,331,584.93 | 10,102.70 | 29,848.25 | 12/31/2024 | | 355,585.57 |
| 2/20/2025 | 6,321,434.74 | 10,150.19 | 29,798.11 | 1/31/2025 | | |
| 3/20/2025 | 6,308,360.56 | 13,074.18 | 26,874.28 | 2/28/2025 | | |
| 4/21/2025 | 6,299,057.94 | 9,302.62 | 29,697.48 | 3/31/2025 | | |
| 5/20/2025 | 6,286,844.10 | 12,213.84 | 28,688.93 | 4/30/2025 | | |
| 6/20/2025 | 6,276,483.54 | 10,360.56 | 29,593.84 | 5/31/2025 | | |
| 7/21/2025 | 6,266,074.27 | 10,409.27 | 28,587.86 | 6/30/2025 | | |
| 8/20/2025 | 6,254,665.71 | 11,408.56 | 29,492.57 | 7/31/2025 | | |
| 9/22/2025 | 6,246,051.11 | 8,614.60 | 29,440.22 | 8/31/2025 | | |
| 10/20/2025 | 6,232,656.81 | 13,394.30 | 28,446.97 | 9/30/2025 | | |
| 11/20/2025 | 6,222,041.49 | 10,615.32 | 29,342.48 | 10/31/2025 | | |
| 12/22/2025 | 6,212,319.93 | 9,721.56 | 28,340.88 | 11/30/2025 | 2025 | 129,367.70 |
| | | | | | | 347,542.84 |
| | | | | | | 131,860.35 |

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 12/31/24 | \$ | 6,356,199.99 |
| Issuance Cost | \$ | - |
| Interest Rate | | 4.180% |

| General Ledger / Budget | | | | | Annual Form 7, Pt. O | |
|-------------------------------------|--------------------------|---|--|------------|----------------------|-------------------------------------|
| Cash Flow Event Date (Paid Date) | New Principal Balance | Principal Amount (Recorded in Month PAID) | Interest Amount (Recorded in Month BILLED) | Bill Date | Year | Annual Principal Amount (Billed) |
| | | | | | | |
| | | | | | | |
| 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 |
| 1/20/2025 | 6,344,679.03 | 11,520.96 | 22,905.74 | 12/31/2024 | | 273,166.85 |
| 2/20/2025 | 6,333,116.60 | 11,562.43 | 22,862.73 | 1/31/2025 | | |
| 3/20/2025 | 6,319,306.52 | 13,810.08 | 20,615.18 | 2/28/2025 | | |
| 4/21/2025 | 6,307,652.76 | 11,653.76 | 22,776.45 | 3/31/2025 | | |
| 5/20/2025 | 6,295,224.67 | 12,428.09 | 21,998.72 | 4/30/2025 | | |
| 6/20/2025 | 6,283,484.23 | 11,740.44 | 22,686.73 | 5/31/2025 | | |
| 7/21/2025 | 6,270,971.95 | 12,512.28 | 21,913.37 | 6/30/2025 | | |
| 8/20/2025 | 6,259,144.21 | 11,827.74 | 22,601.08 | 7/31/2025 | | |
| 9/22/2025 | 6,247,273.90 | 11,870.31 | 22,555.53 | 8/31/2025 | | |
| 10/20/2025 | 6,234,635.49 | 12,638.41 | 21,790.28 | 9/30/2025 | | |
| 11/20/2025 | 6,222,676.97 | 11,958.52 | 22,469.11 | 10/31/2025 | | |
| 12/22/2025 | 6,209,952.87 | 12,724.10 | 21,702.04 | 11/30/2025 | 2025 | 146,247.12 |
| | | | | | | 266,354.62 |
| | | | | | | 146,773.53 |

Southern Pioneer Electric Company
Exhibit 11
Debt Amortization - RX0435 T8

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

| | | |
|------------------------------|----|--------|
| Outstanding Balance 12/31/24 | \$ | - |
| Issuance Cost | \$ | - |
| Interest Rate | | 2.140% |

| | | | | | General Ledger / Budget | | | Annual Form 7, Pt. O |
|------------------|---------------|-----------------------------|-------------------------------|------------|-------------------------|-----------------------------|-------------------------------|-------------------------------------|
| | | | | | Annual | | Annual | Annual Principal Amount (Billed) |
| | | | | | Principal Amount | | Interest Amount | |
| Cash Flow Event | New Principal | Principal Amount | Interest Amount | | Principal Amount | Interest Amount | | |
| Date (Paid Date) | Balance | (Recorded in Month PAID) | (Recorded in Month BILLED) | Bill Date | Year | (Recorded in Month PAID) | (Recorded in Month BILLED) | |
| 1/22/2024 | 13,100,000.00 | - | 24,140.39 | 12/31/2023 | | | | |
| 2/20/2024 | 13,100,000.00 | - | 24,140.39 | 1/31/2024 | | | | |
| 3/20/2024 | 13,100,000.00 | - | 22,582.94 | 2/29/2024 | | | | |
| 4/22/2024 | 13,100,000.00 | 13,100,000.00 | 21,804.22 | 3/31/2024 | | | | |
| 5/20/2024 | - | - | - | 4/30/2024 | | | | |
| 6/20/2024 | - | - | - | 5/31/2024 | | | | |
| 7/22/2024 | - | - | - | 6/30/2024 | | | | |
| 8/20/2024 | - | - | - | 7/31/2024 | | | | |
| 9/20/2024 | - | - | - | 8/31/2024 | | | | |
| 10/21/2024 | - | - | - | 9/30/2024 | | | | |
| 11/20/2024 | - | - | - | 10/31/2024 | | | | |
| 12/20/2024 | - | - | - | 11/30/2024 | 2024 | 13,100,000.00 | 68,527.55 | 13,100,000.00 |
| 1/20/2025 | - | - | - | 12/31/2024 | | | | |
| 2/20/2025 | - | - | - | 1/31/2025 | | | | |
| 3/20/2025 | - | - | - | 2/28/2025 | | | | |
| 4/20/2025 | - | - | - | 3/31/2025 | | | | |
| 5/20/2025 | - | - | - | 4/30/2025 | | | | |
| 6/20/2025 | - | - | - | 5/31/2025 | | | | |
| 7/20/2025 | - | - | - | 6/30/2025 | | | | |
| 8/20/2025 | - | - | - | 7/31/2025 | | | | |
| 9/20/2025 | - | - | - | 8/31/2025 | | | | |
| 10/20/2025 | - | - | - | 9/30/2025 | | | | |
| 11/20/2025 | - | - | - | 10/31/2025 | | | | |
| 12/20/2025 | - | - | - | 11/30/2025 | 2025 | 0.00 | 0.00 | 0.00 |
| 1/20/2026 | - | - | - | 12/31/2025 | | | | |

Southern Pioneer Electric Company
Exhibit 11
Debt Amortization - T07A

Long Term Amortizing Fix
Facility/Loan Maturity Date: 03/20/2054
Interest calculations are for estimating purposes only

| | | | |
|--------------------------------|--------------------|--------------------|---|
| Outstanding Balance 12/31/24 | \$ | 10,010,617.64 | |
| Issuance Cost | \$ | - | |
| Interest Rate | | 5.980% | |
| <u>General Ledger / Budget</u> | | | <u>Annual Form 7, Pt. O</u> |
| | Annual | Annual | |
| | Principal Amount | Interest Amount | |
| | (Recorded in Month | (Recorded in Month | |
| Year | PAID) | BILLED) | Annual Principal |
| | | | Amount (Billed) |
| | | | |
| 2024 | 89,382.36 | 464,457.46 | -10,001,169.38 T08 (\$10.1M) refinanced T09 (\$3M) and T07A (\$10.1M) |
| | | | |
| 2025 | 128,579.80 | 603,132.49 | 129,241.91 |

Southern Pioneer Electric Company
Exhibit 11
Debt Amortization - T09

Term Loan (1 year)
Loan Maturity Date: 03/31/2025
Future interest expense is estimated. There are no required principal payments until 2025.

| | | |
|------------------------------|----|--------------|
| Outstanding Balance 12/31/24 | \$ | 3,000,000.00 |
| Issuance Cost | \$ | - |
| Interest Rate | | 6.550% |

| General Ledger / Budget | | | | | Annual Form 7, Pt. O |
|-------------------------------------|--------------------------|--------------------|--------------------|------------|-------------------------------------|
| Cash Flow Event Date (Paid Date) | New Principal Balance | Principal Amount | Interest Amount | Bill Date | Annual Principal Amount (Billed) |
| | | (Recorded in Month | (Recorded in Month | | |
| | | PAID) | BILLED) | | |
| 3/29/2024 | 3,000,000.00 | | | | |
| 4/20/2024 | 3,000,000.00 | - | 1,637.50 | 3/31/2024 | |
| 5/20/2024 | 3,000,000.00 | - | 16,375.00 | 4/30/2024 | |
| 6/20/2024 | 3,000,000.00 | - | 16,920.83 | 5/31/2024 | |
| 7/20/2024 | 3,000,000.00 | - | 16,375.00 | 6/30/2024 | |
| 8/20/2024 | 3,000,000.00 | - | 16,920.84 | 7/31/2024 | |
| 9/20/2024 | 3,000,000.00 | - | 16,920.83 | 8/31/2024 | |
| 10/20/2024 | 3,000,000.00 | - | 16,375.00 | 9/30/2024 | |
| 11/20/2024 | 3,000,000.00 | - | 16,920.83 | 10/31/2024 | |
| 12/20/2024 | 3,000,000.00 | - | 16,375.00 | 11/30/2024 | |
| 1/20/2025 | 3,000,000.00 | - | 16,920.84 | 12/31/2024 | |
| 2/20/2025 | 3,000,000.00 | - | 16,920.83 | 1/31/2025 | |
| 3/20/2025 | 3,000,000.00 | - | 15,283.33 | 2/28/2025 | |
| 4/20/2025 | 3,000,000.00 | 3,000,000.00 | 16,920.83 | 3/31/2025 | |
| 5/20/2025 | - | - | - | 4/30/2025 | |
| 6/20/2025 | - | - | - | 5/31/2025 | |
| 7/20/2025 | - | - | - | 6/30/2025 | |
| 8/20/2025 | - | - | - | 7/31/2025 | |
| 9/20/2025 | - | - | - | 8/31/2025 | |
| 10/20/2025 | - | - | - | 9/30/2025 | |
| 11/20/2025 | - | - | - | 10/31/2025 | |
| 12/20/2025 | - | - | - | 11/30/2025 | |
| 1/20/2026 | - | - | - | 12/31/2025 | |
| 2/20/2026 | - | - | - | 1/31/2026 | |
| 3/20/2026 | - | - | - | 2/28/2026 | |
| 4/20/2026 | - | - | - | 3/31/2026 | |
| 5/20/2026 | - | - | - | 4/30/2026 | |
| 6/20/2026 | - | - | - | 5/31/2023 | |
| 7/20/2026 | - | - | - | 6/30/2023 | |
| 8/20/2026 | - | - | - | 7/31/2023 | |
| 9/20/2026 | - | - | - | 8/31/2023 | |
| 10/20/2026 | - | - | - | 9/30/2023 | |
| 11/20/2026 | - | - | - | 10/31/2023 | |
| 12/20/2026 | - | - | - | 11/30/2023 | |
| 1/20/2027 | - | - | - | 12/31/2023 | |

| Year | Annual Principal Amount (Recorded in Month PAID) | Annual Interest Amount (Recorded in Month BILLED) | Annual Principal Amount (Billed) |
|------|---|--|--|
| 2024 | 0.00 | 151,741.67 | -3,000,000.00 T08 (\$10.1M) refinanced T09 (\$3M) and T07A (\$10.1M) |
| 2025 | 3,000,000.00 | 49,124.99 | 3,000,000.00 |
| 2026 | 0.00 | 0.00 | 0.00 |

Southern Pioneer Electric Company
Exhibit 11
Property Tax Expense By GL Account - 2024

| <u>Division</u> | <u>Account</u> | <u>Account Description</u> | <u>Amount</u> |
|----------------------|----------------|---|---------------------|
| 1 - Southern Pioneer | 562 | TRANS OP-SUBSTATION EXPENSE | 218,871.80 |
| 1 - Southern Pioneer | 563 | TRANS OP-OVERHEAD(OH) LINE EXPENSE | 463,844.26 |
| 1 - Southern Pioneer | 582 | DISTR OP-STATION EXPENSE | 272,866.61 |
| 1 - Southern Pioneer | 583 | DISTR OP-OVERHEAD(OH) LINE EXPENSE | 950,430.33 |
| 1 - Southern Pioneer | 584 | DISTR OP-UNDERGROUND(URD) LINE EXPENSE | 73,836.88 |
| 1 - Southern Pioneer | 585 | DISTR OP-STREET LIGHT EXPENSE | 47,729.86 |
| 1 - Southern Pioneer | 586 | DISTR OP-METER EXPENSE | 154,452.26 |
| 1 - Southern Pioneer | 587 | DISTR OP-CUSTOMER INSTALLATION EXPENSE | 41,157.54 |
| 1 - Southern Pioneer | 588 | DISTR OP-MISC DISTRIBUTION EXPENSE | 40,815.38 |
| 1 - Southern Pioneer | 905 | CUSTOMER RECORDS-MISC CUSTOMER ACCT EXP | 26,645.18 |
| 1 - Southern Pioneer | 910 | MISC CUSTOMER SVC & INFORMATION EXPENSE | 1,685.93 |
| 1 - Southern Pioneer | 930.2 | MISCELLANEOUS GENERAL EXPENSE | 105,591.53 |
| Total | | | <u>2,397,927.56</u> |

EXHIBIT 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, Entertainment Expenses Account Detail 2024

Southern Pioneer Electric Company
Exhibit 12

CONFIDENTIAL

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2024

| 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 | 426.1 DONATIONS | 101 - DONATIONS | Jan-24 | 1/12/2024 | \$ | 500.00 | 009-2024 ANNUAL FUNDRAISER - LIBERAL | | 3194 SOUTHWEST MIRACLES INC | 1039306 | 418800 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (250.00) | \$ | 250.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Feb-24 | 2/1/2024 | \$ | 74.60 | 20240223110738 SATANTA CHAMBER BASKET DONATION | | 2193 TERRAZAS RUBY | 49607 | 421306 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (37.30) | \$ | 37.30 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Feb-24 | 2/12/2024 | \$ | 200.00 | 20240212-2177 REALITY PROGRAM "REALITY U" | | 2177 USD 480 - LIBERAL | 1039449 | 420461 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (100.00) | \$ | 100.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Feb-24 | 2/13/2024 | \$ | 100.00 | 20240213-2234 SKYLINE AFTER PROM 2024 | | 2234 SKYLINE HIGH SCHOOL USD 438 | 1039442 | 420502 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (50.00) | \$ | 50.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Feb-24 | 2/19/2024 | \$ | 150.00 | 20240219-1619 SATANTA AFTER PROM | | 1619 SATANTA JR/SR HIGH SCHOOL | 1039523 | 420852 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (75.00) | \$ | 75.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Feb-24 | 2/19/2024 | \$ | 200.00 | 20240219-4186 STEPPING STONE SHELTER - FENCE DONATION | | 4186 LEAD INC | 1039514 | 420855 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (100.00) | \$ | 100.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Feb-24 | 2/27/2024 | \$ | 20.93 | 20240311153407 APACHES BBALL BANQUET DRINK DONATION | | 2193 TERRAZAS RUBY | 49817 | 422259 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (10.47) | \$ | 10.46 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Mar-24 | 3/12/2024 | \$ | 100.00 | 20240312-3175 2024 MINNEOLA AFTER PROM | | 3175 USD 219 MINNEOLA SCHOOLS | 1039664 | 422370 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (50.00) | \$ | 50.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Mar-24 | 3/12/2024 | \$ | 100.00 | 20240312-3778 2024 SUMMER READING PROGRAM | | 3778 HARDTNER PUBLIC LIBRARY | 1039651 | 422370 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (50.00) | \$ | 50.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Mar-24 | 3/12/2024 | \$ | 150.00 | 20240312-1946 2024 AFTER PROM DONATION | | 1946 MEDICINE LODGE HIGH SCHOOL | 1039656 | 422370 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (75.00) | \$ | 75.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Mar-24 | 3/12/2024 | \$ | 150.00 | 20240312-4295 S.T.A.R. PROGRAM | | 4295 LIBERAL POLICE & COMMUNITY ASSOCIATION | 1039609 | 422370 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (75.00) | \$ | 75.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Mar-24 | 3/12/2024 | \$ | 250.00 | 20240312-4392 DONATIONS FOR EXPENSES - SPRING BASEBALL | | 4392 HASKELL COUNTY WIND SURGE | 1039652 | 422370 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (125.00) | \$ | 125.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Mar-24 | 3/13/2024 | \$ | 100.00 | 20240313-4393 WRESTLING TOURNAMENT DONATION | | 4393 LIBERAL AMATEUR WRESTLING CLUB | 1039654 | 422371 | Invoice | Accounts Payable | 19-Other Deductions | Advertising-General/Sponsorship | 100% | \$ | (100.00) | \$ | - |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Mar-24 | 3/15/2024 | \$ | 150.00 | 20240315-2862 SOUTH CENTRAL HIGH SCHOOL AFTER PROM | | 2862 USD 300-COMANCHE COUNTY | 1039665 | 422920 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (75.00) | \$ | 75.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Apr-24 | 4/24/2024 | \$ | 100.00 | 20240424-2893 CUNNINGHAM PROJECT PROM | | 2893 CUNNINGHAM SCHOOL | 1039895 | 425457 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (50.00) | \$ | 50.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Apr-24 | 4/24/2024 | \$ | 250.00 | 20240424-4401 WRESTLING PROGRAM DONATION | | 4401 MEDICINE LODGE WRESTLING CLUB | 1039913 | 425457 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (125.00) | \$ | 125.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Apr-24 | 4/29/2024 | \$ | 150.00 | 20240429-4023 SUMMER READING PROGRAM 2024 | | 4023 LINCOLN LIBRARY | 1039910 | 425620 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (75.00) | \$ | 75.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Jul-24 | 7/17/2024 | \$ | 100.00 | 20240717-4426 2024 FOWLER SUMMER READING PROGRAM | | 4426 FOWLER PUBLIC LIBRARY | 1040396 | 430406 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (50.00) | \$ | 50.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Jul-24 | 7/17/2024 | \$ | 150.00 | 20240717-4306 BOOSTER CLUB - SPORTS PROGRAM | | 4306 FELLOWSHIP BAPTIST CHURCH | 1040392 | 430406 | Invoice | Accounts Payable | 19-Other Deductions | Advertising-General/Sponsorship | 100% | \$ | (150.00) | \$ | - |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Jul-24 | 7/17/2024 | \$ | 250.00 | 20240717-1504 FOR OUR KIDS - SUPPLIES FOR STUDENTS | | 1504 SATANTA PTO | 1040411 | 430406 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (125.00) | \$ | 125.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Jul-24 | 7/17/2024 | \$ | 300.00 | 20240717-2635 BOYS/GIRLS CLASSIC SOCCER TOURNAMENT KC | | 2635 LIBERAL HIGH SCHOOL USD 480 | 1040404 | 430406 | Invoice | Accounts Payable | 19-Other Deductions | Advertising-General/Sponsorship | 100% | \$ | (300.00) | \$ | - |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Jul-24 | 7/17/2024 | \$ | 500.00 | 20240717-4312 BOOT SCRAMBLE SPONSOR 2024 | | 4312 SEWARD COUNTY RODEO ASSOCIATION INC | 1040377 | 430354 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (250.00) | \$ | 250.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Jul-24 | 7/22/2024 | \$ | 150.00 | 20240722-4327 SUBLETTE ELEMENTARY - SCHOOL SUPPLIES | | 4327 SUBLETTE UNITED METHODIST CHURCH | 1040418 | 430649 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (75.00) | \$ | 75.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Jul-24 | 7/31/2024 | \$ | 262.20 | 20240807183020 SEWARD CCC AUCTION DONATIONS | | 2193 TERRAZAS RUBY | 51221 | 432039 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (131.10) | \$ | 131.10 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Aug-24 | 8/1/2024 | \$ | 150.00 | 20240801-4090 SUMMER READING PROGRAM | | 4090 HASKELL TOWNSHIP LIBRARY | 1040483 | 431614 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (75.00) | \$ | 75.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Sep-24 | 9/9/2024 | \$ | 258.92 | 2503 DONATION YOUTH SHIRTS&HATS,COACH SHIRTS | | 4126 D&K FLORAL & DESIGN LLC | 1040651 | 433909 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (129.46) | \$ | 129.46 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Sep-24 | 9/20/2024 | \$ | 300.00 | 20240920-2491 HAVILAND PLAY DATE CELEBRATION DONATION | | 2491 HAVILAND USD 474 | 1040724 | 434735 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (150.00) | \$ | 150.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Sep-24 | 9/24/2024 | \$ | 160.00 | 20240924-3464 7TH/8TH GRADE CHEERLEADING SPIRIT SIGNS | | 3464 USD 483-SOUTHWESTERN HEIGHTS | 1040772 | 435305 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (80.00) | \$ | 80.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Sep-24 | 9/24/2024 | \$ | 175.00 | 20240924-3610 PUMPKINS FOR FALL FEST 2024 | | 3610 KISMET PUBLIC LIBRARY FOUNDATION | 1040765 | 435305 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (87.50) | \$ | 87.50 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Oct-24 | 10/2/2024 | \$ | 150.00 | 20241002-2363 BOOSTER CLUB - HOMECOMING MEAL 2024 | | 2363 USD 254 | 1040801 | 435523 | Invoice | Accounts Payable | 19-Other Deductions | Advertising-General/Sponsorship | 100% | \$ | (150.00) | \$ | - |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Oct-24 | 10/9/2024 | \$ | 100.00 | 20241009-1619 SATANTA S-CLUB (LETTERMAN CLUB) | | 1619 SATANTA JR/SR HIGH SCHOOL | 1040832 | 435903 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (50.00) | \$ | 50.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Oct-24 | 10/10/2024 | \$ | 250.00 | 20241010-2177 SUNFLOWER BOOSTER CLUB-T-SHIRTS, YR BK, | | 2177 SUNFLOWER BOOSTER CLUB | 1040834 | 435903 | Invoice | Accounts Payable | 19-Other Deductions | Advertising-General/Sponsorship | 100% | \$ | (250.00) | \$ | - |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Oct-24 | 10/15/2024 | \$ | 150.00 | 20241015-2177 MEADOWLARK ELEMENTARY FALL FESTIVAL '24 | | 2177 USD 480 - LIBERAL | 1040836 | 436204 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (75.00) | \$ | 75.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Oct-24 | 10/20/2024 | \$ | 25.04 | 20241108150609 HAVILAND HERITAGE DONATION | | 2193 TERRAZAS RUBY | 51566 | 437913 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (12.52) | \$ | 12.52 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Oct-24 | 10/20/2024 | \$ | 54.14 | 20241108125123 SHRM MGT SILENT AUCTION DONATION | | 2351 MORALES, MELISSA S | 51628 | 437999 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (27.07) | \$ | 27.07 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Oct-24 | 10/22/2024 | \$ | 65.00 | 20241022-1946 HIGH SCHOOL DRAMA DEPT-DINNER THEATER | | 1946 MEDICINE LODGE HIGH SCHOOL | 1040868 | 436651 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (32.50) | \$ | 32.50 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Nov-24 | 11/4/2024 | \$ | 100.00 | 20241104-4455 THANKSGIVING/CHRISTMAS MEAL FOR RESIDENT | | 4455 PRAIRIE PLAZA APARTMENTS | 1041102 | 439208 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (50.00) | \$ | 50.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Nov-24 | 11/20/2024 | \$ | 435.94 | 20241209201122 ST FRANCIS DONATION | | 2193 TERRAZAS RUBY | 51739 | 439710 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (217.97) | \$ | 217.97 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Dec-24 | 12/1/2024 | \$ | 1,000.00 | 20241126-2352 2024 PARTNERSHIP CONTRIBUTION - SPECO | | 2352 PHEASANT HEAVEN CHARITIES INC | 1041383 | 440820 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (500.00) | \$ | 500.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Dec-24 | 45628 | \$ | 150.00 | 20241202-2177 LHS PROM DECORATIONS | | 2177 USD 480 - LIBERAL | 1041105 | 439195 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (75.00) | \$ | 75.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Dec-24 | 12/19/2024 | \$ | 100.00 | 20241219-3854 LIBERAL CITY & COUNTY LUNCHEON DONATION | | 3854 SOUTHWEST GUIDANCE CENTER INC | 1041359 | 440540 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (50.00) | \$ | 50.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Dec-24 | 12/19/2024 | \$ | 200.00 | 20241219-3470 DONATION - KIDS IN NEED GIFTS | | 3470 WESTERN KANSAS CHILD ADVOCACY CENTER | 1041362 | 440540 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (100.00) | \$ | 100.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Dec-24 | 12/19/2024 | \$ | 300.00 | 20241219-3194 LIBERAL CITY & COUNTY LUNCHEON DONATION | | 3194 SOUTHWEST MIRACLES INC | 1041361 | 440540 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (150.00) | \$ | 150.00 |
| 1 - Southern | 426.1 DONATIONS | 101 - DONATIONS | Dec-24 | 12/19/2024 | \$ | 450.00 | 20241219-3663 LIBERAL CITY & COUNTY LUNCHEON DONATION | | 3663 SOUTHWEST KS QUILTS OF VALOR | 1041360 | 440562 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (225.00) | \$ | 225.00 |
| 1 - Southern | 426.1 DONATIONS | 108 - DONATIONS - BENEVOLENT FUND | Nov-24 | 11/1/2024 | \$ | 2,500.00 | 20241101-2262 HUGS - DIGITAL DRAWING STATION | | 2262 BAKER ARTS CENTER | 1040918 | 437673 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ | (1,250.00) | \$ | 1,250.00 |

Southern Pioneer Electric Company
Exhibit 12
Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2024

CONFIDENTIAL

| 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 | 426.1 | DONATIONS | 108 - DONATIONS - BENEVOLENT FUND | Nov-24 | 11/1/2024 | \$ 5,000.00 | 20241101-4401 | HUGS - BLACK W/FLEXI CONNECT W/MATS | 4401 | MEDICINE LODGE WRESTLING CLUB | 1040931 | 437673 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (2,500.00) | | \$ 2,500.00 |
| 1 - Southern | 426.1 | DONATIONS | 108 - DONATIONS - BENEVOLENT FUND | Dec-24 | 12/12/2024 | \$ 2,000.00 | 20241212-4456 | HUGS DONATION FOOD PANTRY | 4456 | FIRST SOUTHERN BAPTIST CHURCH | 1041323 | 440028 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (1,000.00) | | \$ 1,000.00 |
| 1 - Southern | 426.1 | DONATIONS | 108 - DONATIONS - BENEVOLENT FUND | Dec-24 | 12/12/2024 | \$ 4,000.00 | 20241212-4295 | HUGS DONATION | 4295 | LIBERAL POLICE & COMMUNITY ASSOCIATION | 1041324 | 440028 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (2,000.00) | | \$ 2,000.00 |
| 1 - Southern | 426.1 | DONATIONS | 27 - ABANDONED WORK ORDERS | Oct-24 | 10/18/2024 | \$ 1,497.96 | | INSTALL POLE FOR CITY OF PLAINS | | | 0 | 436434 | Direct Charge and Transfer | Work Order | 19-Other Deductions | Donations (including labor) | 50% | \$ (748.98) | | \$ 748.98 |
| 1 - Southern | 426.1 | DONATIONS | 27 - ABANDONED WORK ORDERS | Dec-24 | 12/31/2024 | \$ 1,773.30 | | BALL FIELD LIGHTS FOWLER WOH#2940092 | | | 0 | 442505 | Direct Charge and Transfer | Work Order | 19-Other Deductions | Donations (including labor) | 50% | \$ (886.65) | | \$ 886.65 |
| 1 - Southern | 426.1 | DONATIONS | 27 - ABANDONED WORK ORDERS | Dec-24 | 12/31/2024 | \$ 5,215.66 | | CITY OF LIBERAL LIGHTS WOH#29230095 | | | 0 | 442505 | Direct Charge and Transfer | Work Order | 19-Other Deductions | Donations (including labor) | 50% | \$ (2,607.83) | | \$ 2,607.83 |
| 1 - Southern | 426.11 | YOUTH TOUR AWARDS | 101 - DONATIONS | Jan-24 | 1/10/2024 | \$ 3,000.00 | | 1773 SPECo YOUTH TOUR DC & COLORADO | 166 | KANSAS ELECTRIC COOPERATIVES, INC. | 16663 | 418428 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (1,500.00) | | \$ 1,500.00 |
| 1 - Southern | 426.11 | YOUTH TOUR AWARDS | 101 - DONATIONS | Aug-24 | 8/26/2024 | \$ 2,000.00 | | 143863 SPEC YOUTH TOUR - COLORADO | 166 | KANSAS ELECTRIC COOPERATIVES, INC. | 17905 | 433046 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (1,000.00) | | \$ 1,000.00 |
| 1 - Southern | 426.11 | YOUTH TOUR AWARDS | 101 - DONATIONS | Sep-24 | 9/30/2024 | \$ 5,600.00 | | 144038 SPEC YOUTH TOUR WASHINGTON DC | 166 | KANSAS ELECTRIC COOPERATIVES, INC. | 18155 | 435381 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (2,800.00) | | \$ 2,800.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702151820 | SCHOLARSHIP [REDACTED] | 1108 | KANSAS STATE UNIVERSITY | 1040399 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702152047 | SCHOLARSHIP [REDACTED] | 1108 | KANSAS STATE UNIVERSITY | 1040403 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702152350 | SCHOLARSHIP [REDACTED] | 1108 | KANSAS STATE UNIVERSITY | 1040402 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702153557 | SCHOLARSHIP [REDACTED] | 1108 | KANSAS STATE UNIVERSITY | 1040400 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702153820 | SCHOLARSHIP [REDACTED] | 1108 | KANSAS STATE UNIVERSITY | 1040401 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702155533 | SCHOLARSHIP [REDACTED] | 1109 | SEWARD COUNTY COMMUNITY COLLEGE/AREA | 1040416 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702155709 | SCHOLARSHIP [REDACTED] | 1109 | SEWARD COUNTY COMMUNITY COLLEGE/AREA | 1040415 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702155843 | SCHOLARSHIP [REDACTED] | 1109 | SEWARD COUNTY COMMUNITY COLLEGE/AREA | 1040413 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702160026 | SCHOLARSHIP [REDACTED] | 1109 | SEWARD COUNTY COMMUNITY COLLEGE/AREA | 1040412 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702160136 | SCHOLARSHIP [REDACTED] | 1109 | SEWARD COUNTY COMMUNITY COLLEGE/AREA | 1040414 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702150129 | SCHOLARSHIP [REDACTED] | 1113 | TABOR COLLEGE | 1040419 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702150840 | SCHOLARSHIP [REDACTED] | 1120 | PRATT COMMUNITY COLLEGE | 1040410 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702151013 | SCHOLARSHIP [REDACTED] | 1120 | PRATT COMMUNITY COLLEGE | 1040409 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702154151 | SCHOLARSHIP [REDACTED] | 1122 | FORT HAYS STATE UNIVERSITY | 1040393 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702154426 | SCHOLARSHIP [REDACTED] | 1122 | FORT HAYS STATE UNIVERSITY | 1040394 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702154628 | SCHOLARSHIP [REDACTED] | 1240 | WICHITA STATE UNIVERSITY | 1040426 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702154836 | SCHOLARSHIP [REDACTED] | 1240 | WICHITA STATE UNIVERSITY | 1040427 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702155345 | SCHOLARSHIP [REDACTED] | 1240 | WICHITA STATE UNIVERSITY | 1040425 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702150446 | SCHOLARSHIP [REDACTED] | 1241 | WEST TEXAS A&M UNIVERSITY | 1040424 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702160403 | SCHOLARSHIP [REDACTED] | 2293 | DODGE CITY COMMUNITY COLLEGE | 1040391 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702160539 | SCHOLARSHIP [REDACTED] | 2293 | DODGE CITY COMMUNITY COLLEGE | 1040390 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702151424 | SCHOLARSHIP [REDACTED] | 2294 | NORTH CENTRAL KS TECHNICAL COLLEGE | 1040406 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702151603 | SCHOLARSHIP [REDACTED] | 2294 | NORTH CENTRAL KS TECHNICAL COLLEGE | 1040407 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702161756 | SCHOLARSHIP [REDACTED] | 3534 | FORT SCOTT COMMUNITY COLLEGE | 1040395 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Jul-24 | 7/2/2024 | \$ 1,000.00 | 20240702151238 | SCHOLARSHIP [REDACTED] | 3802 | NORTHWESTERN OKLAHOMA STATE UNIVERSITY | 1040408 | 429847 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Aug-24 | 8/13/2024 | \$ (1,000.00) | | MR Invoice | | | 0 | 432113 | Invoice | Miscellaneous Receivable | 19-Other Deductions | Donations (including labor) | 50% | \$ 500.00 | | \$ (500.00) |
| 1 - Southern | 426.13 | SCHOLARSHIP AWARDS | 101 - DONATIONS | Aug-24 | 8/16/2024 | \$ 1,000.00 | 20240816110338 | SCHOLARSHIP [REDACTED] | 1240 | WICHITA STATE UNIVERSITY | 1040578 | 432403 | Invoice | Accounts Payable | 19-Other Deductions | Donations (including labor) | 50% | \$ (500.00) | | \$ 500.00 |
| 1 - Southern | 426.3 | PENALTIES | 15 - MISCELLANEOUS | Jan-24 | 1/23/2024 | \$ 9.99 | 127089850-2401 | LATE FEE | 3142 | AT&T | 1039394 | 420088 | Invoice | Accounts Payable | 19-Other Deductions | Penalties | 100% | \$ (9.99) | | \$ - |
| 1 - Southern | 426.3 | PENALTIES | 15 - MISCELLANEOUS | Feb-24 | 2/12/2024 | \$ 10.00 | 488129 | FE ACCT NUMBER 50526 | 4281 | IDEATEK TELCOM LLC | 1039548 | 420401 | Invoice | Accounts Payable | 19-Other Deductions | Penalties | 100% | \$ (10.00) | | \$ - |
| 1 - Southern | 426.3 | PENALTIES | 15 - MISCELLANEOUS | Sep-24 | 9/20/2024 | \$ 375.72 | 20241008143539 | FINANCE CHARGE | 1408 | SOUTHERN PIONEER ELECTRIC CO | 51422 | 435798 | Invoice | Accounts Payable | 19-Other Deductions | Penalties | 100% | \$ (375.72) | | \$ - |
| 1 - Southern | 426.3 | PENALTIES | 15 - MISCELLANEOUS | Sep-24 | 9/20/2024 | \$ (375.72) | 20241008143540 | FINANCE CHARGE REFUND | 1408 | SOUTHERN PIONEER ELECTRIC CO | 51424 | 435798 | Invoice | Accounts Payable | 19-Other Deductions | Penalties | 100% | \$ 375.72 | | \$ - |
| 1 - Southern | 426.3 | PENALTIES | 15 - MISCELLANEOUS | Sep-24 | 9/24/2024 | \$ 10.00 | 20240923-4281 | LATE FEE FOR AUGUST BILLING | 4281 | IDEATEK TELCOM LLC | 1040725 | 434732 | Invoice | Accounts Payable | 19-Other Deductions | Penalties | 100% | \$ (10.00) | | \$ - |

Southern Pioneer Electric Company
Exhibit 12
Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2024

CONFIDENTIAL

| 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 | 426.3 | PENALTIES | 15 - MISCELLANEOUS | | Oct-24 | 10/16/2024 \$ | 1,268.00 | 20241016-1120 | SPEC 1120 TAX PAYMENT 12/31/2023 PENALTY | 2711 KANSAS DEPT OF REVENUE | 7993 | 436504 | Invoice | Accounts Payable General Ledger | 19-Other Deductions | Penalties | 100% | \$ (1,268.00) | | \$ - |
| 1 - Southern | 426.3 | PENALTIES | 15 - MISCELLANEOUS | | Dec-24 | 12/31/2024 \$ | 2,516.00 | | SYE150-PRIOR YEAR TAX PROVISION TRUE-UP | | 0 | 446066 | SYE150-PROVISION FOR INCOME TAX | General Ledger | 19-Other Deductions | Penalties | 100% | \$ (2,516.00) | | \$ - |
| 1 - Southern | 588.4 | DISTR OP-ADV, DUES, PROMO, ENTERTMNT | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | | Mar-24 | 3/18/2024 \$ | 150.00 | 20240327203745 | SPEC WAREHOUSE EMPLOYMENT ADVERTISEMENT | 3991 HAMMOND, ALYSSA N | 50059 | 423521 | Invoice | Accounts Payable | 6-Distribution Expense-Operation | Advertising-Help Wanted | 0% | \$ - | | \$ 150.00 |
| 1 - Southern | 588.4 | DISTR OP-ADV, DUES, PROMO, ENTERTMNT | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | | Mar-24 | 3/31/2024 \$ | 82.50 | 18596 | WAREHOUSEMAN-LIB AD | 388 HUGOTON HERMES | 134470 | 424106 | Invoice | Accounts Payable | 6-Distribution Expense-Operation | Advertising-Help Wanted | 0% | \$ - | | \$ 82.50 |
| 1 - Southern | 588.4 | DISTR OP-ADV, DUES, PROMO, ENTERTMNT | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | | Dec-24 | 12/31/2024 \$ | 1,127.26 | | CORRECT GL CODING JF BEAVER INV 87443 | | 0 | 442675 | Journal Entry | General Ledger | 6-Distribution Expense-Operation | Advertising-General/Sponsorship | 100% | \$ (1,127.26) | | \$ - |
| 1 - Southern | 588.4 | DISTR OP-ADV, DUES, PROMO, ENTERTMNT | 8 - DUES | | Jan-24 | 1/17/2024 \$ | 220.00 | 20240123145620 | IEEE MEMBERSHIP DUES | 1799 BEECHER, BRIAN D | 49283 | 419288 | Invoice | Accounts Payable | 6-Distribution Expense-Operation | Dues | 50% | \$ (110.00) | | \$ 110.00 |
| 1 - Southern | 588.4 | DISTR OP-ADV, DUES, PROMO, ENTERTMNT | 8 - DUES | | Mar-24 | 3/25/2024 \$ | 200.00 | 20240325-38455 | SPEC 2024 MEMBERSHIP DUES | 3845 KANSAS SAFETY COORDINATORS ASSOCIATION | 1039686 | 423197 | Invoice | Accounts Payable | 6-Distribution Expense-Operation | Dues | 50% | \$ (100.00) | | \$ 100.00 |
| 1 - Southern | 588.4 | DISTR OP-ADV, DUES, PROMO, ENTERTMNT | 8 - DUES | | May-24 | 5/10/2024 \$ | 129.00 | 9114508816 | 2024 RED PASS PLUS ANNUAL MEMBERSHIP FEE | 318 GRAINGER | 1040071 | 426343 | Invoice | Accounts Payable | 6-Distribution Expense-Operation | Dues | 50% | \$ (64.50) | | \$ 64.50 |
| 1 - Southern | 588.4 | DISTR OP-ADV, DUES, PROMO, ENTERTMNT | 8 - DUES | | Jul-24 | 7/8/2024 \$ | 75.00 | 20240708-14675 | KMMA REGISTRATION FEES EER1138 | 1467 KANSAS MATERIAL MANAGERS | 1040318 | 429874 | Invoice | Accounts Payable | 6-Distribution Expense-Operation | Dues | 50% | \$ (37.50) | | \$ 37.50 |
| 1 - Southern | 905.4 | CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | | Apr-24 | 4/29/2024 \$ | 662.91 | 86430 | WINDOW TREATS FOR CUSTOMERS LIB-ML | 969 JF BEAVER ADVERTISING | 1039982 | 425687 | Invoice | Accounts Payable | 8-Customer Accounts Expense | Advertising-General/Sponsorship | 100% | \$ (662.91) | | \$ - |
| 1 - Southern | 905.4 | CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | | Jun-24 | 6/18/2024 \$ | 3,272.07 | 32641 | 2025 POCKET CALENDARS SPECo | 3488 NSC IGEAR LLC | 17618 | 428682 | Invoice | Accounts Payable | 8-Customer Accounts Expense | Advertising-General/Sponsorship | 100% | \$ (3,272.07) | | \$ - |
| 1 - Southern | 905.4 | CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | | Dec-24 | 12/31/2024 \$ | (800.00) | | MR Invoice | | 0 | 442453 | Invoice | Miscellaneous Receivable | 8-Customer Accounts Expense | Advertising-General/Sponsorship | 100% | \$ 800.00 | | \$ - |
| 1 - Southern | 908.4 | CUST SV & INFO-ADV, DUES, PROMO, ENTERTN | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | | Dec-24 | 12/15/2024 \$ | 1,000.00 | 343-00089-0000 | KENDALL GAMMOM EVENT | 1050 SEWARD COUNTY BROADCASTING CO INC | 1041358 | 440540 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Advertising-General/Sponsorship | 100% | \$ (1,000.00) | | \$ - |
| 1 - Southern | 908.4 | CUST SV & INFO-ADV, DUES, PROMO, ENTERTN | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | | Dec-24 | 12/30/2024 \$ | 728.89 | 87397 | BALLPOINT PENS | 969 JF BEAVER ADVERTISING | 1041509 | 442393 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Advertising-General/Sponsorship | 100% | \$ (728.89) | | \$ - |
| 1 - Southern | 908.4 | CUST SV & INFO-ADV, DUES, PROMO, ENTERTN | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | | Dec-24 | 12/31/2024 \$ | (1,127.26) | | CORRECT GL CODING JF BEAVER INV 87443 | | 0 | 442675 | Journal Entry | General Ledger | 9-Customer Service and Informational Expense | Advertising-General/Sponsorship | 100% | \$ 1,127.26 | | \$ - |
| 1 - Southern | 908.4 | CUST SV & INFO-ADV, DUES, PROMO, ENTERTN | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | | Dec-24 | 12/31/2024 \$ | 1,127.26 | 87443 | DIE CUT HANDLE BAGS - SAFETY DEPT | 969 JF BEAVER ADVERTISING | 1041509 | 442393 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Advertising-General/Sponsorship | 100% | \$ (1,127.26) | | \$ - |
| 1 - Southern | 908.4 | CUST SV & INFO-ADV, DUES, PROMO, ENTERTN | 109 - PROMOTIONAL CLOTHING | | May-24 | 5/21/2024 \$ | 3,164.03 | 86677 | SPEC EE HOODIES | 969 JF BEAVER ADVERTISING | 1040110 | 427197 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Promotional Items/Activities | 100% | \$ (3,164.03) | | \$ - |
| 1 - Southern | 908.4 | CUST SV & INFO-ADV, DUES, PROMO, ENTERTN | 109 - PROMOTIONAL CLOTHING | | Jul-24 | 7/31/2024 \$ | (144.10) | | CORRECT GL CODING JFBEAVER INV 86677 | | 0 | 432162 | Journal Entry | General Ledger | 9-Customer Service and Informational Expense | Promotional Items/Activities | 100% | \$ 144.10 | | \$ - |
| 1 - Southern | 908.4 | CUST SV & INFO-ADV, DUES, PROMO, ENTERTN | 109 - PROMOTIONAL CLOTHING | | Jul-24 | 7/31/2024 \$ | (2,558.60) | | CORRECT GL CODING JFBEAVER INV 86677 | | 0 | 432162 | Journal Entry | General Ledger | 9-Customer Service and Informational Expense | Promotional Items/Activities | 100% | \$ 2,558.60 | | \$ - |
| 1 - Southern | 908.4 | CUST SV & INFO-ADV, DUES, PROMO, ENTERTN | 109 - PROMOTIONAL CLOTHING | | Oct-24 | 10/7/2024 \$ | 35.07 | | CORRECT GL CODING JFBEAVER INV 87067 | | 0 | 438339 | CORRECT GL CODING JFBEAVER INV 87067 | General Ledger | 9-Customer Service and Informational Expense | Promotional Items/Activities | 100% | \$ (35.07) | | \$ - |
| 1 - Southern | 908.4 | CUST SV & INFO-ADV, DUES, PROMO, ENTERTN | 109 - PROMOTIONAL CLOTHING | | Nov-24 | 11/1/2024 \$ | 33.65 | 87166 | TAKE OWNERSHIP TEES EE1054 | 969 JF BEAVER ADVERTISING | 135312 | 439394 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Promotional Items/Activities | 100% | \$ (33.65) | | \$ - |
| 1 - Southern | 908.4 | CUST SV & INFO-ADV, DUES, PROMO, ENTERTN | 8 - DUES | | Feb-24 | 2/15/2024 \$ | 40.00 | 20240215-0379 | 2024 KMS&C MEMBERSHIP DUES | 379 KMS&C | 134256 | 420583 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Dues | 50% | \$ (20.00) | | \$ 20.00 |
| 1 - Southern | 908.4 | CUST SV & INFO-ADV, DUES, PROMO, ENTERTN | 8 - DUES | | Jun-24 | 6/1/2024 \$ | 87.50 | | NRECA 2024 CCC DUES - INV 3002767 | | 0 | 428438 | NRECA 2024 CCC DUES - INV 3002767 | General Ledger | 9-Customer Service and Informational Expense | Dues | 50% | \$ (43.75) | | \$ 43.75 |
| 1 - Southern | 910.11 | YOUTH TOURS [EXPENSE, NOT AWARDS] | 1 - MATERIAL & SUPPLIES | | Feb-24 | 2/5/2024 \$ | 22.81 | 20240219100003 | YOUTH TOUR CANDY FOR PRESENTATION | 2193 TERRAZAS RUBY | 49572 | 420873 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Promotional Items/Activities | 100% | \$ (22.81) | | \$ - |
| 1 - Southern | 910.11 | YOUTH TOURS [EXPENSE, NOT AWARDS] | 1 - MATERIAL & SUPPLIES | | Feb-24 | 2/6/2024 \$ | 7.60 | 20240215164442 | YOUTH TOUR PRESENTATION CANDY | 2193 TERRAZAS RUBY | 49571 | 420873 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Promotional Items/Activities | 100% | \$ (7.60) | | \$ - |
| 1 - Southern | 910.11 | YOUTH TOURS [EXPENSE, NOT AWARDS] | 1 - MATERIAL & SUPPLIES | | Feb-24 | 2/6/2024 \$ | 8.72 | 20240215164713 | YOUTH TOUR BALLOONS | 2193 TERRAZAS RUBY | 49570 | 420873 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Promotional Items/Activities | 100% | \$ (8.72) | | \$ - |
| 1 - Southern | 910.11 | YOUTH TOURS [EXPENSE, NOT AWARDS] | 1 - MATERIAL & SUPPLIES | | Feb-24 | 2/7/2024 \$ | 18.03 | 20240223104559 | YOUTH TOUR HELIUM FOR BALLOONS | 2193 TERRAZAS RUBY | 49585 | 421242 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Promotional Items/Activities | 100% | \$ (18.03) | | \$ - |
| 1 - Southern | 910.11 | YOUTH TOURS [EXPENSE, NOT AWARDS] | 1 - MATERIAL & SUPPLIES | | Feb-24 | 2/8/2024 \$ | 26.09 | 20240219100431 | YOUTH TOUR BALLOON SURPRISE | 2193 TERRAZAS RUBY | 49573 | 420873 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Promotional Items/Activities | 100% | \$ (26.09) | | \$ - |
| 1 - Southern | 910.11 | YOUTH TOURS [EXPENSE, NOT AWARDS] | 1 - MATERIAL & SUPPLIES | | Jun-24 | 6/20/2024 \$ | 133.04 | 20240625145711 | SPLASH BASH | 2193 TERRAZAS RUBY | 50971 | 429157 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Advertising-General/Sponsorship | 100% | \$ (133.04) | | \$ - |
| 1 - Southern | 910.11 | YOUTH TOURS [EXPENSE, NOT AWARDS] | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | | Apr-24 | 4/10/2024 \$ | 269.16 | 86482 | 2024 YOUTH TOUR HOODIES | 969 JF BEAVER ADVERTISING | 134544 | 424413 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Advertising-General/Sponsorship | 100% | \$ (269.16) | | \$ - |
| 1 - Southern | 910.11 | YOUTH TOURS [EXPENSE, NOT AWARDS] | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | | Sep-24 | 9/20/2024 \$ | 401.51 | 20240927120409 | YOUTH TOUR POSTERS | 3991 HAMMOND, ALYSSA N | 51430 | 435798 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Advertising-General/Sponsorship | 100% | \$ (401.51) | | \$ - |
| 1 - Southern | 910.11 | YOUTH TOURS [EXPENSE, NOT AWARDS] | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | | Nov-24 | 11/30/2024 \$ | 138.37 | 20241210104927 | SPEC YOUTH TOUR ADVERTISEMENT | 3991 HAMMOND, ALYSSA N | 51731 | 439701 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Advertising-General/Sponsorship | 100% | \$ (138.37) | | \$ - |
| 1 - Southern | 910.11 | YOUTH TOURS [EXPENSE, NOT AWARDS] | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | | Dec-24 | 12/31/2024 \$ | 211.60 | 20250107122104 | SPEC YOUTH TOUR ADVERTISEMENT | 3991 HAMMOND, ALYSSA N | 51805 | 441469 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Advertising-General/Sponsorship | 100% | \$ (211.60) | | \$ - |
| 1 - Southern | 910.11 | YOUTH TOURS [EXPENSE, NOT AWARDS] | 15 - MISCELLANEOUS | | Jan-24 | 1/31/2024 \$ | 100.00 | | Miscellaneous Charges | | 0 | 419222 | Miscellaneous Charge | Billing | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (50.00) | | \$ 50.00 |
| 1 - Southern | 910.11 | YOUTH TOURS [EXPENSE, NOT AWARDS] | 15 - MISCELLANEOUS | | Feb-24 | 2/29/2024 \$ | 75.00 | | Miscellaneous Charges | | 0 | 420470 | Miscellaneous Charge | Billing | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (37.50) | | \$ 37.50 |

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2024

| 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 | 910.11 | YOUTH TOURS (EXPENSE, 15 - MISCELLANEOUS NOT AWARDS) | | Jul-24 | 7/20/2024 | \$ 1.00 | 20240807182505 | YOUTH TOUR KTA CALL CTR | 2193 | TERRAZAS RUBY | 51210 | 432029 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.50) | \$ | 0.50 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jan-24 | 1/19/2024 | \$ 38.28 | 20240209093215 | YOUTH TOUR INTERVIEW SNACKS | 1215 | GORMAN, RAE A | 49492 | 420327 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (19.14) | \$ | 19.14 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jan-24 | 1/31/2024 | \$ 18.52 | 20240206160318 | YOUTH TOUR STAFF DRINKS 18.52/3 | 2347 | WENDT, ANITA L | 49421 | 420093 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (9.26) | \$ | 9.26 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Feb-24 | 2/1/2024 | \$ 80.00 | 20240207085709 | YOUTH TOUR STAFF MEAL 80.00/3 | 2347 | WENDT, ANITA L | 49463 | 420215 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (40.00) | \$ | 40.00 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Feb-24 | 2/8/2024 | \$ 30.30 | 20240226090133 | YOUTH TOUR INTERVIEWS STAFF MEAL 30.30/1 | 2193 | TERRAZAS RUBY | 49591 | 421242 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (15.15) | \$ | 15.15 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Feb-24 | 2/9/2024 | \$ 4.44 | 20240226085053 | YOUTH TOUR TRAVEL STAFF MEAL 4.44/1 | 2193 | TERRAZAS RUBY | 49586 | 421242 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (2.22) | \$ | 2.22 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Feb-24 | 2/9/2024 | \$ 10.44 | 20240226085434 | YOUTH TOUR TRAVEL STAFF MEAL 10.44/1 | 2193 | TERRAZAS RUBY | 49606 | 421306 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (5.22) | \$ | 5.22 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Apr-24 | 4/3/2024 | \$ 15.45 | 20240501092126 | YOUTH TOUR INTERVIEW SNACKS 15.45/2 | 1215 | GORMAN, RAE A | 50425 | 425634 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (7.73) | \$ | 7.72 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Apr-24 | 4/3/2024 | \$ 62.32 | 20240430144642 | YOUTH TOUR INTERVIEW MEAL 62.32/3 | 1215 | GORMAN, RAE A | 50424 | 425634 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (31.16) | \$ | 31.16 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | May-24 | 5/21/2024 | \$ 8.52 | 20240529192058 | YOUTH TOUR MTG STAFF MEAL 8.52/2 | 2193 | TERRAZAS RUBY | 50689 | 427378 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (4.26) | \$ | 4.26 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | May-24 | 5/31/2024 | \$ 18.28 | 20240610111819 | YOUTH TOUR STAFF DRINKS 18.28/2 | 3991 | HAMMOND, ALYSSA N | 50899 | 428217 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (9.14) | \$ | 9.14 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/1/2024 | \$ 40.70 | 20240703142216 | YOUTH TOUR MEET & GREET SNACKS | 2193 | TERRAZAS RUBY | 51019 | 429716 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (20.35) | \$ | 20.35 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/1/2024 | \$ (40.70) | 20240607103839 | YOUTH TOUR MEET & GREET SNACKS | 2193 | TERRAZAS RUBY | 50772 | 429608 | Invoice Void | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ 20.35 | \$ | (20.35) |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/1/2024 | \$ 40.70 | 20240607103839 | YOUTH TOUR MEET & GREET SNACKS | 2193 | TERRAZAS RUBY | 50772 | 428013 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (20.35) | \$ | 20.35 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/1/2024 | \$ 127.04 | 20240711092801 | YOUTH TOUR MTG MEAL | 3991 | HAMMOND, ALYSSA N | 51080 | 430035 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (63.52) | \$ | 63.52 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/1/2024 | \$ (127.04) | 20240617154336 | YOUTH TOUR MTG LUNCH | 3991 | HAMMOND, ALYSSA N | 50952 | 430030 | Invoice Void | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ 63.52 | \$ | (63.52) |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/1/2024 | \$ 127.04 | 20240617154336 | YOUTH TOUR MTG LUNCH | 3991 | HAMMOND, ALYSSA N | 50952 | 428685 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (63.52) | \$ | 63.52 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/20/2024 | \$ 5.08 | 20240625145711 | YOUTH TOUR STAFF SNACK | 2193 | TERRAZAS RUBY | 50971 | 429157 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (2.54) | \$ | 2.54 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/20/2024 | \$ 6.55 | 20240625145711 | YOUTH TOUR MTG STAFF LUNCH | 2193 | TERRAZAS RUBY | 50971 | 429157 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (3.28) | \$ | 3.27 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/20/2024 | \$ 8.37 | 20240628110305 | YOUTH TOUR STAFF MEAL 16.74/2 | 3739 | WAECHTER, DREW J | 51015 | 429716 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (4.19) | \$ | 4.18 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/20/2024 | \$ 9.91 | 20240628110305 | YOUTH TOUR STAFF SNACK | 3739 | WAECHTER, DREW J | 51015 | 429716 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (4.96) | \$ | 4.95 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/20/2024 | \$ 32.25 | 20240628110305 | YOUTH TOUR CANDIDATES & STAFF MEAL | 3739 | WAECHTER, DREW J | 51015 | 429716 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (16.13) | \$ | 16.12 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/30/2024 | \$ 2.67 | 20240709160326 | YOUTH TOUR DRINK 2.67/1 | 2193 | TERRAZAS RUBY | 51056 | 429962 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (1.34) | \$ | 1.33 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/30/2024 | \$ 5.22 | 20240710114548 | YOUTH TOUR DRINK 5.22/1 | 3739 | WAECHTER, DREW J | 51059 | 429967 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (2.61) | \$ | 2.61 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/30/2024 | \$ 6.07 | 20240710114548 | YOUTH TOUR STAFF MEAL | 3739 | WAECHTER, DREW J | 51059 | 429967 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (3.04) | \$ | 3.03 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/30/2024 | \$ 15.18 | 20240710114548 | YOUTH TOUR SNACKS 30.37/2 | 3739 | WAECHTER, DREW J | 51059 | 429967 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (7.59) | \$ | 7.59 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/30/2024 | \$ 20.19 | 20240709160326 | YOUTH TOUR MEAL | 2193 | TERRAZAS RUBY | 51056 | 429962 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (10.10) | \$ | 10.09 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/30/2024 | \$ 30.63 | 20240710114548 | YOUTH TOUR MEAL 61.27/4 | 3739 | WAECHTER, DREW J | 51059 | 429967 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (15.32) | \$ | 15.31 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jun-24 | 6/30/2024 | \$ 67.67 | 20240709160326 | YOUTH TOUR MEAL 135.34/5 | 2193 | TERRAZAS RUBY | 51056 | 429962 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (33.84) | \$ | 33.83 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jul-24 | 7/20/2024 | \$ 32.62 | 20240807182505 | YOUTH TOUR SNACKS | 2193 | TERRAZAS RUBY | 51210 | 432029 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (16.31) | \$ | 16.31 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jul-24 | 7/20/2024 | \$ 76.86 | 20240807182505 | YOUTH TOUR MEAL | 2193 | TERRAZAS RUBY | 51210 | 432029 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (38.43) | \$ | 38.43 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 17 - MEALS-50% DEDUCTIBLE NOT AWARDS) | | Jul-24 | 7/29/2024 | \$ 71.76 | 20240729-2193 | YOUTH TOUR MEALS | 2193 | TERRAZAS RUBY | 1040449 | 431326 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (35.88) | \$ | 35.88 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 2 - LABOR (Pre2015 incl LBR-2 OH-25 FLT-26) NOT AWARDS) | | Jan-24 | 1/31/2024 | \$ 202.30 | | LABOR DISTRIBUTION-SPEC EE | | | 0 | 420411 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (101.15) | \$ | 101.15 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 2 - LABOR (Pre2015 incl LBR-2 OH-25 FLT-26) NOT AWARDS) | | May-24 | 5/31/2024 | \$ 161.84 | | LABOR DISTRIBUTION-SPEC EE | | | 0 | 428207 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (80.92) | \$ | 80.92 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 2 - LABOR (Pre2015 incl LBR-2 OH-25 FLT-26) NOT AWARDS) | | Jun-24 | 6/30/2024 | \$ 1,820.71 | | LABOR DISTRIBUTION-SPEC EE | | | 0 | 429980 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (910.36) | \$ | 910.35 |

Southern Pioneer Electric Company
Exhibit 12
Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2024

CONFIDENTIAL

| 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 | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 2 - LABOR (Pre2015 incld LBR-2 OH-25 FLT-26) | Jul-24 | 7/31/2024 | \$ 829.43 | | LABOR DISTRIBUTION-SPEC EE | | | | 0 | 431944 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (414.72) | | \$ 414.71 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 2 - LABOR (Pre2015 incld LBR-2 OH-25 FLT-26) | Nov-24 | 11/30/2024 | \$ 126.84 | | LABOR DISTRIBUTION-SPEC EE | | | | 0 | 439769 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (63.42) | | \$ 63.42 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jan-24 | 1/31/2024 | \$ 0.22 | | LABOR OVERHEAD-BENEFIT-EAP | | | | 0 | 420411 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.11) | | \$ 0.11 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jan-24 | 1/31/2024 | \$ 0.49 | | LABOR OVERHEAD-TAX-WORK COMP | | | | 0 | 420411 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.25) | | \$ 0.24 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jan-24 | 1/31/2024 | \$ 0.82 | | LABOR OVERHEAD-TAX-UNEMPLOYMENT FEDERAL | | | | 0 | 420411 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.41) | | \$ 0.41 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jan-24 | 1/31/2024 | \$ 1.28 | | LABOR OVERHEAD-TAX-UNEMPLOYMENT STATE | | | | 0 | 420411 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.64) | | \$ 0.64 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jan-24 | 1/31/2024 | \$ 1.40 | | LABOR OVERHEAD-BENEFIT-LIFE INS | | | | 0 | 420411 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.70) | | \$ 0.70 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jan-24 | 1/31/2024 | \$ 1.51 | | LABOR OVERHEAD-BENEFIT-LTD INS | | | | 0 | 420411 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.76) | | \$ 0.75 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jan-24 | 1/31/2024 | \$ 3.96 | | LABOR OVERHEAD-TAX-FICA MC ER | | | | 0 | 420411 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (1.98) | | \$ 1.98 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jan-24 | 1/31/2024 | \$ 7.89 | | LABOR OVERHEAD-PTO ACCR-HOLIDAY | | | | 0 | 420411 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (3.95) | | \$ 3.94 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jan-24 | 1/31/2024 | \$ (11.32) | | LABOR OVERHEAD-BENEFIT-PTO SICK WRK AROU | | | | 0 | 420411 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ 5.66 | | \$ (5.66) |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jan-24 | 1/31/2024 | \$ 16.32 | | LABOR OVERHEAD-BENEFIT-401K CONTRIB | | | | 0 | 420411 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (8.16) | | \$ 8.16 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jan-24 | 1/31/2024 | \$ 16.95 | | LABOR OVERHEAD-TAX-FICA SS ER | | | | 0 | 420411 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (8.48) | | \$ 8.47 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jan-24 | 1/31/2024 | \$ 19.72 | | LABOR OVERHEAD-PTO ACCR-VACATION | | | | 0 | 420411 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (9.86) | | \$ 9.86 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jan-24 | 1/31/2024 | \$ 57.64 | | SPEC HRS-ONLY PTO DIST(Curr Mo Exp-Taken | | | | 0 | 420413 Secondary Distribution | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (28.82) | | \$ 28.82 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jan-24 | 1/31/2024 | \$ 87.92 | | LABOR OVERHEAD-BENEFIT-MED INS | | | | 0 | 420411 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (43.96) | | \$ 43.96 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 0.15 | | LABOR OVERHEAD-BENEFIT-EAP | | | | 0 | 428207 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.08) | | \$ 0.07 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 0.35 | | LABOR OVERHEAD-TAX-WORK COMP | | | | 0 | 428207 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.18) | | \$ 0.17 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 0.91 | | LABOR OVERHEAD-BENEFIT-LIFE INS | | | | 0 | 428207 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.46) | | \$ 0.45 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 0.99 | | LABOR OVERHEAD-BENEFIT-LTD INS | | | | 0 | 428207 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.50) | | \$ 0.49 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ (1.91) | | LABOR OVERHEAD-BENEFIT-PTO SICK WRK AROU | | | | 0 | 428207 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ 0.96 | | \$ (0.95) |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 2.58 | | LABOR OVERHEAD-TAX-FICA MC ER | | | | 0 | 428207 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (1.29) | | \$ 1.29 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 5.16 | | LABOR OVERHEAD-PTO ACCR-HOLIDAY | | | | 0 | 428207 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (2.58) | | \$ 2.58 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 10.66 | | LABOR OVERHEAD-BENEFIT-401K CONTRIB | | | | 0 | 428207 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (5.33) | | \$ 5.33 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 11.05 | | LABOR OVERHEAD-TAX-FICA SS ER | | | | 0 | 428207 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (5.53) | | \$ 5.52 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 11.59 | | SPEC HRS-ONLY PTO DIST(Curr Mo Exp-Taken | | | | 0 | 428210 Secondary Distribution | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (5.80) | | \$ 5.79 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 12.88 | | LABOR OVERHEAD-PTO ACCR-VACATION | | | | 0 | 428207 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (6.44) | | \$ 6.44 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 57.43 | | LABOR OVERHEAD-BENEFIT-MED INS | | | | 0 | 428207 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (28.72) | | \$ 28.71 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jun-24 | 6/30/2024 | \$ 1.58 | | LABOR OVERHEAD-BENEFIT-EAP | | | | 0 | 429980 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.79) | | \$ 0.79 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jun-24 | 6/30/2024 | \$ 3.45 | | LABOR OVERHEAD-TAX-WORK COMP | | | | 0 | 429980 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (1.73) | | \$ 1.72 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jun-24 | 6/30/2024 | \$ 10.00 | | LABOR OVERHEAD-BENEFIT-LIFE INS | | | | 0 | 429980 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (5.00) | | \$ 5.00 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jun-24 | 6/30/2024 | \$ 10.86 | | LABOR OVERHEAD-BENEFIT-LTD INS | | | | 0 | 429980 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (5.43) | | \$ 5.43 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jun-24 | 6/30/2024 | \$ (26.31) | | LABOR OVERHEAD-BENEFIT-PTO SICK WRK AROU | | | | 0 | 429980 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ 13.16 | | \$ (13.15) |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jun-24 | 6/30/2024 | \$ 28.02 | | LABOR OVERHEAD-TAX-FICA MC ER | | | | 0 | 429980 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (14.01) | | \$ 14.01 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jun-24 | 6/30/2024 | \$ 56.67 | | LABOR OVERHEAD-PTO ACCR-HOLIDAY | | | | 0 | 429980 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (28.34) | | \$ 28.33 |

Southern Pioneer Electric Company
Exhibit 12
Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2024

CONFIDENTIAL

| 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 | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jun-24 | 6/30/2024 | \$ 101.91 | | LABOR OVERHEAD-BENEFIT-401K CONTRIB | | | | 0 | 429980 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (50.96) | | \$ 50.95 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jun-24 | 6/30/2024 | \$ 119.56 | | LABOR OVERHEAD-TAX-FICA SS ER | | | | 0 | 429980 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (59.78) | | \$ 59.78 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jun-24 | 6/30/2024 | \$ 141.58 | | LABOR OVERHEAD-PTO ACCR-VACATION | | | | 0 | 429980 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (70.79) | | \$ 70.79 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jun-24 | 6/30/2024 | \$ 148.63 | | SPEC HRS-ONLY PTO DIST(Curr Mo Exp-Taken | | | | 0 | 429988 Secondary Distribution | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (74.32) | | \$ 74.31 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jun-24 | 6/30/2024 | \$ 631.52 | | LABOR OVERHEAD-BENEFIT-MED INS | | | | 0 | 429980 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (315.76) | | \$ 315.76 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jul-24 | 7/31/2024 | \$ 0.65 | | LABOR OVERHEAD-BENEFIT-EAP | | | | 0 | 431944 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.33) | | \$ 0.32 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jul-24 | 7/31/2024 | \$ 1.72 | | LABOR OVERHEAD-TAX-WORK COMP | | | | 0 | 431944 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.86) | | \$ 0.86 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jul-24 | 7/31/2024 | \$ 4.05 | | LABOR OVERHEAD-BENEFIT-LIFE INS | | | | 0 | 431944 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (2.03) | | \$ 2.02 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jul-24 | 7/31/2024 | \$ 4.28 | | SPEC HRS-ONLY PTO DIST(Curr Mo Exp-Taken | | | | 0 | 431945 Secondary Distribution | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (2.14) | | \$ 2.14 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jul-24 | 7/31/2024 | \$ 4.38 | | LABOR OVERHEAD-BENEFIT-LTD INS | | | | 0 | 431944 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (2.19) | | \$ 2.19 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jul-24 | 7/31/2024 | \$ 13.40 | | LABOR OVERHEAD-TAX-FICA MC ER | | | | 0 | 431944 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (6.70) | | \$ 6.70 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jul-24 | 7/31/2024 | \$ 14.81 | | LABOR OVERHEAD-BENEFIT-PTO SICK WRK AROU | | | | 0 | 431944 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (7.41) | | \$ 7.40 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jul-24 | 7/31/2024 | \$ 22.88 | | LABOR OVERHEAD-PTO ACCR-HOLIDAY | | | | 0 | 431944 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (11.44) | | \$ 11.44 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jul-24 | 45504 | \$ 47.30 | | LABOR OVERHEAD-BENEFIT-401K CONTRIB | | | | 0 | 431944 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (23.65) | | \$ 23.65 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jul-24 | 7/31/2024 | \$ 57.14 | | LABOR OVERHEAD-PTO ACCR-VACATION | | | | 0 | 431944 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (28.57) | | \$ 28.57 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jul-24 | 7/31/2024 | \$ 57.27 | | LABOR OVERHEAD-TAX-FICA SS ER | | | | 0 | 431944 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (28.64) | | \$ 28.63 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Jul-24 | 7/31/2024 | \$ 254.82 | | LABOR OVERHEAD-BENEFIT-MED INS | | | | 0 | 431944 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (127.41) | | \$ 127.41 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Nov-24 | 11/30/2024 | \$ 0.15 | | LABOR OVERHEAD-BENEFIT-EAP | | | | 0 | 439769 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.08) | | \$ 0.07 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Nov-24 | 11/30/2024 | \$ 0.95 | | LABOR OVERHEAD-BENEFIT-LIFE INS | | | | 0 | 439769 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.48) | | \$ 0.47 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Nov-24 | 11/30/2024 | \$ 1.03 | | LABOR OVERHEAD-BENEFIT-LTD INS | | | | 0 | 439769 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.52) | | \$ 0.51 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Nov-24 | 11/30/2024 | \$ 2.55 | | LABOR OVERHEAD-TAX-FICA MC ER | | | | 0 | 439769 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (1.28) | | \$ 1.27 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Nov-24 | 11/30/2024 | \$ 6.58 | | LABOR OVERHEAD-PTO ACCR-HOLIDAY | | | | 0 | 439769 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (3.29) | | \$ 3.29 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Nov-24 | 11/30/2024 | \$ 10.59 | | LABOR OVERHEAD-BENEFIT-401K CONTRIB | | | | 0 | 439769 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (5.30) | | \$ 5.29 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Nov-24 | 11/30/2024 | \$ 10.91 | | LABOR OVERHEAD-TAX-FICA SS ER | | | | 0 | 439769 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (5.46) | | \$ 5.45 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Nov-24 | 11/30/2024 | \$ (13.17) | | LABOR OVERHEAD-BENEFIT-PTO SICK WRK AROU | | | | 0 | 439769 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ 6.59 | | \$ (6.58) |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Nov-24 | 11/30/2024 | \$ 23.75 | | LABOR OVERHEAD-PTO ACCR-VACATION | | | | 0 | 439769 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (11.88) | | \$ 11.87 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Nov-24 | 11/30/2024 | \$ 38.34 | | SPEC HRS-ONLY PTO DIST(Curr Mo Exp-Taken | | | | 0 | 439770 Secondary Distribution | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (19.17) | | \$ 19.17 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Nov-24 | 11/30/2024 | \$ 59.80 | | LABOR OVERHEAD-BENEFIT-MED INS | | | | 0 | 439769 Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (29.90) | | \$ 29.90 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 26 - FLEET MANAGEMENT/TRANSPORTATION | Jun-24 | 6/30/2024 | \$ (69.04) | | VEHICLE/FLEET DISTRIBUTION | | | | 0 | 430077 Period-End Reversal | Fleet Management | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ 34.52 | | \$ (34.52) |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 26 - FLEET MANAGEMENT/TRANSPORTATION | Jun-24 | 6/30/2024 | \$ 69.04 | | VEHICLE/FLEET DISTRIBUTION | | | | 0 | 430076 Period-End | Fleet Management | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (34.52) | | \$ 34.52 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 26 - FLEET MANAGEMENT/TRANSPORTATION | Jun-24 | 6/30/2024 | \$ 73.54 | | VEHICLE/FLEET DISTRIBUTION | | | | 0 | 430162 Period-End | Fleet Management | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (36.77) | | \$ 36.77 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 26 - FLEET MANAGEMENT/TRANSPORTATION | Jul-24 | 7/31/2024 | \$ 447.53 | | VEHICLE/FLEET DISTRIBUTION | | | | 0 | 432121 Period-End | Fleet Management | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (223.77) | | \$ 223.76 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 3 - TRAVEL & TRAINING | Feb-24 | 2/9/2024 | \$ 99.45 | 20240226091414 | YOUTH TOUR PRESENTATION LODGING | 2193 TERRAZAS RUBY | 49590 | 421242 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (49.73) | | \$ 49.72 | |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 3 - TRAVEL & TRAINING | Apr-24 | 4/3/2024 | \$ 128.90 | 20240501103047 | YOUTH TOUR INTERVIEW LODGING | 1215 GORMAN, RAE A | 50435 | 425634 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (64.45) | | \$ 64.45 | |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, NOT AWARDS) | 3 - TRAVEL & TRAINING | May-24 | 5/22/2024 | \$ 97.00 | 20240606084231 | YOUTH TOUR LODGING | 2193 TERRAZAS RUBY | 50770 | 428013 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (48.50) | | \$ 48.50 | |

Southern Pioneer Electric Company
Exhibit 12
Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2024

CONFIDENTIAL

| Division | Account | Account Desc | Activity | Period | Date | Amount | Invoice | Reference | Vendor | Vendor Name | Last Check/Trans | 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 | 910.11 | YOUTH TOURS (EXPENSE, 3 - TRAVEL & TRAINING NOT AWARDS) | | Jun-24 | 6/20/2024 | \$ 4.50 | 20240625145711 | YOUTH TOUR KTA TOLLS | 2193 | TERRAZAS RUBY | 50971 | 429157 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (2.25) | | \$ 2.25 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 3 - TRAVEL & TRAINING NOT AWARDS) | | Jun-24 | 6/20/2024 | \$ 449.36 | 20240625145711 | YOUTH TOUR STAFF LODGING | 2193 | TERRAZAS RUBY | 50971 | 429157 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (224.68) | | \$ 224.68 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 3 - TRAVEL & TRAINING NOT AWARDS) | | Jun-24 | 6/30/2024 | \$ 4.50 | 20240709160326 | YOUTH TOUR KTA TOLL | 2193 | TERRAZAS RUBY | 51056 | 429962 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (2.25) | | \$ 2.25 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 3 - TRAVEL & TRAINING NOT AWARDS) | | Jun-24 | 6/30/2024 | \$ 4.50 | 20240709160326 | YOUTH TOUR TOLLS | 2193 | TERRAZAS RUBY | 51056 | 429962 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (2.25) | | \$ 2.25 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 3 - TRAVEL & TRAINING NOT AWARDS) | | Jun-24 | 6/30/2024 | \$ 177.34 | 20240709160326 | YOUTH TOUR LODGING FOR RUBY T. | 2193 | TERRAZAS RUBY | 51056 | 429962 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (88.67) | | \$ 88.67 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 3 - TRAVEL & TRAINING NOT AWARDS) | | Jun-24 | 6/30/2024 | \$ 177.34 | 20240709160326 | YOUTH TOUR LODGING FOR SPEC YOUTH | 2193 | TERRAZAS RUBY | 51056 | 429962 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (88.67) | | \$ 88.67 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 3 - TRAVEL & TRAINING NOT AWARDS) | | Jul-24 | 7/29/2024 | \$ 99.45 | 20240729-2193 | YOUTH TOUR LODGING | 2193 | TERRAZAS RUBY | 1040449 | 431326 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (49.73) | | \$ 49.72 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 52 - DTFD LABOR (2 >> 52) (Cross-Company)) | | Jan-24 | 1/31/2024 | \$ 834.98 | 45238 | PEC DIRECT LABOR EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 16805 | 420440 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (417.49) | | \$ 417.49 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 52 - DTFD LABOR (2 >> 52) (Cross-Company)) | | Feb-24 | 2/29/2024 | \$ 209.85 | 45309 | PEC DIRECT LABOR EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 16970 | 422376 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (104.93) | | \$ 104.92 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 52 - DTFD LABOR (2 >> 52) (Cross-Company)) | | Sep-24 | 9/30/2024 | \$ 65.06 | 45862 | PEC DIRECT LABOR EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 18182 | 436038 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (32.53) | | \$ 32.53 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 55 - DTFD LABOR OH (25 >> 55) (Cross-Company)) | | Jan-24 | 1/31/2024 | \$ 746.51 | 45238 | PEC LABOR OH EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 16805 | 420440 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (373.26) | | \$ 373.25 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 55 - DTFD LABOR OH (25 >> 55) (Cross-Company)) | | Feb-24 | 2/29/2024 | \$ 154.70 | 45309 | PEC LABOR OH EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 16970 | 422376 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (77.35) | | \$ 77.35 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 55 - DTFD LABOR OH (25 >> 55) (Cross-Company)) | | Sep-24 | 9/30/2024 | \$ 92.80 | 45862 | PEC LABOR OH EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 18182 | 436038 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (46.40) | | \$ 46.40 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 56 - DTFD FLEET (26 >> 56) (Cross-Company)) | | Jan-24 | 1/31/2024 | \$ 149.10 | 45238 | PEC FLEET EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 16805 | 420440 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (74.55) | | \$ 74.55 |
| 1 - Southern | 910.11 | YOUTH TOURS (EXPENSE, 56 - DTFD FLEET (26 >> 56) (Cross-Company)) | | Jul-24 | 7/31/2024 | \$ 325.55 | 45707 | PEC FLEET EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 17800 | 432132 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (162.78) | | \$ 162.77 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 1 - MATERIAL & SUPPLIES | Mar-24 | 3/29/2024 | \$ 160.07 | 317000 | LEGAL SIZE DIVIDERS SCHOLARSHIP ENTRIES | 851 | SOUTHERN OFFICE SUPPLY, INC. | 1039786 | 423986 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (80.04) | | \$ 80.03 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Jan-24 | 1/31/2024 | \$ 4.75 | 20240208113614 | SPEC SCHOLARSHIP ADVERTISEMENT | 3991 | HAMMOND, ALYSSA N | 49473 | 420237 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Advertising-General/Sponsorship | 100% | \$ (4.75) | | \$ - |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Feb-24 | 2/28/2024 | \$ 199.92 | 20240311103308 | SPEC SCHOLARSHIP ADVERTISEMENTS | 3991 | HAMMOND, ALYSSA N | 49793 | 422210 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Advertising-General/Sponsorship | 100% | \$ (199.92) | | \$ - |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Mar-24 | 3/1/2024 | \$ 2.89 | 20240315120743 | SPEC SCHOLARSHIP ADVERTISEMENTS | 3991 | HAMMOND, ALYSSA N | 49890 | 422623 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Advertising-General/Sponsorship | 100% | \$ (2.89) | | \$ - |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Mar-24 | 3/18/2024 | \$ 37.40 | 20240327203745 | SPEC SCHOLARSHIP ADVERTISEMENT | 3991 | HAMMOND, ALYSSA N | 50059 | 423521 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Advertising-General/Sponsorship | 100% | \$ (37.40) | | \$ - |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Dec-24 | 12/30/2024 | \$ 557.14 | 20250107123713 | SPEC SCHOLARSHIP POSTERS | 3991 | HAMMOND, ALYSSA N | 51803 | 441469 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Advertising-General/Sponsorship | 100% | \$ (557.14) | | \$ - |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 15 - MISCELLANEOUS | Apr-24 | 4/30/2024 | \$ 300.00 | | Miscellaneous Charges | | | 0 | 424049 | Miscellaneous Charge | Billing | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (150.00) | | \$ 150.00 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 15 - MISCELLANEOUS | May-24 | 5/16/2024 | \$ 26.15 | 20240606085243 | TABLECOVERS CLEAN FOR SCHOLARSHIP INTERV | 2193 | TERRAZAS RUBY | 50771 | 428013 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (13.08) | | \$ 13.07 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 17 - MEALS-50% DEDUCTIBLE | Mar-24 | 3/29/2024 | \$ 10.43 | 20240408104314 | SCHOLARSHIP INTERVIEW SNACK | 3991 | HAMMOND, ALYSSA N | 50148 | 423927 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (5.22) | | \$ 5.21 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 17 - MEALS-50% DEDUCTIBLE | Mar-24 | 3/29/2024 | \$ 40.21 | 20240408104217 | SCHOLARSHIP INTERVIEW SNACKS | 3991 | HAMMOND, ALYSSA N | 50147 | 423927 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (20.11) | | \$ 20.10 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/5/2024 | \$ 11.58 | 20240416112853 | ML SCHOLARSHIP INTERVIEWS MEAL 11.58/1 | 2193 | TERRAZAS RUBY | 50274 | 424654 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (5.79) | | \$ 5.79 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/3/2024 | \$ 23.71 | 20240416114040 | DRINKS FOR SCHOLARSHIP JUDGES | 2193 | TERRAZAS RUBY | 50275 | 424654 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (11.86) | | \$ 11.85 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/5/2024 | \$ 51.00 | 20240416115418 | MEALS FOR SCHOLARSHIP JUDGES | 2193 | TERRAZAS RUBY | 50278 | 424654 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (25.50) | | \$ 25.50 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/4/2024 | \$ 1.83 | 20240416122353 | ML SCHOLARSHIP STAFF DRINK | 2193 | TERRAZAS RUBY | 50280 | 424654 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.92) | | \$ 0.91 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/4/2024 | \$ 37.57 | 20240412162407 | ML SCHOLARSHIP INTERVIEWS MEAL | 2347 | WENOT, ANITA L | 50295 | 424688 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (18.79) | | \$ 18.78 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/9/2024 | \$ 6.81 | 20240416111003 | CANDY FOR SCHOLARSHIP JUDGES | 2193 | TERRAZAS RUBY | 50273 | 424654 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (3.41) | | \$ 3.40 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/10/2024 | \$ 25.10 | 20240416114212 | DRINKS FOR SCHOLARSHIP JUDGES | 2193 | TERRAZAS RUBY | 50276 | 424654 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (12.55) | | \$ 12.55 |

Southern Pioneer Electric Company
Exhibit 12
Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2024

CONFIDENTIAL

| 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 | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/10/2024 | \$ 97.73 | 20240416121277 | MEAL FOR SCHOLARSHIP JUDGES | 2193 | TERRAZAS RUBY | 50279 | 424654 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (48.87) | | \$ 48.86 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/24/2024 | \$ 14.00 | 20240501115959 | SCHOLARSHIP PRESENTATION MEAL | 2193 | TERRAZAS RUBY | 50472 | 425881 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (7.00) | | \$ 7.00 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 2 - LABOR (Pre2015 incld LBR-2 OH-25 FLT-26) | Apr-24 | 4/30/2024 | \$ 1,041.85 | | LABOR DISTRIBUTION-SPEC EE | | | 0 | 426192 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (520.93) | | \$ 520.92 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 2 - LABOR (Pre2015 incld LBR-2 OH-25 FLT-26) | May-24 | 5/31/2024 | \$ 48.56 | | LABOR DISTRIBUTION-SPEC EE | | | 0 | 428207 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (24.28) | | \$ 24.28 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Apr-24 | 4/30/2024 | \$ 0.96 | | LABOR OVERHEAD-BENEFIT-EAP | | | 0 | 426192 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.48) | | \$ 0.48 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Apr-24 | 4/30/2024 | \$ 2.46 | | LABOR OVERHEAD-TAX-WORK COMP | | | 0 | 426192 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (1.23) | | \$ 1.23 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Apr-24 | 4/30/2024 | \$ 5.92 | | LABOR OVERHEAD-BENEFIT-LIFE INS | | | 0 | 426192 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (2.96) | | \$ 2.96 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Apr-24 | 4/30/2024 | \$ 6.40 | | LABOR OVERHEAD-BENEFIT-LTD INS | | | 0 | 426192 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (3.20) | | \$ 3.20 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Apr-24 | 4/30/2024 | \$ 16.94 | | LABOR OVERHEAD-TAX-FICA MC ER | | | 0 | 426192 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (8.47) | | \$ 8.47 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Apr-24 | 4/30/2024 | \$ 18.54 | | LABOR OVERHEAD-BENEFIT-PTO SICK WRK AROU | | | 0 | 426192 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (9.27) | | \$ 9.27 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Apr-24 | 4/30/2024 | \$ 33.38 | | LABOR OVERHEAD-PTO ACCR-HOLIDAY | | | 0 | 426192 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (16.69) | | \$ 16.69 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Apr-24 | 4/30/2024 | \$ 62.48 | | SPEC HRS-ONLY PTO DIST(Curr Mo Exp-Taken | | | 0 | 426196 | Secondary Distribution | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (31.24) | | \$ 31.24 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Apr-24 | 4/30/2024 | \$ 65.98 | | LABOR OVERHEAD-BENEFIT-401K CONTRIB | | | 0 | 426192 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (32.99) | | \$ 32.99 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Apr-24 | 4/30/2024 | \$ 72.39 | | LABOR OVERHEAD-TAX-FICA SS ER | | | 0 | 426192 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (36.20) | | \$ 36.19 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Apr-24 | 4/30/2024 | \$ 83.34 | | LABOR OVERHEAD-PTO ACCR-VACATION | | | 0 | 426192 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (41.67) | | \$ 41.67 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Apr-24 | 4/30/2024 | \$ 371.67 | | LABOR OVERHEAD-BENEFIT-MED INS | | | 0 | 426192 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (185.84) | | \$ 185.83 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 0.06 | | LABOR OVERHEAD-TAX-WORK COMP | | | 0 | 428207 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.03) | | \$ 0.03 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 0.10 | | LABOR OVERHEAD-BENEFIT-EAP | | | 0 | 428207 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.05) | | \$ 0.05 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 0.30 | | LABOR OVERHEAD-BENEFIT-LIFE INS | | | 0 | 428207 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.15) | | \$ 0.15 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 0.31 | | LABOR OVERHEAD-BENEFIT-LTD INS | | | 0 | 428207 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.16) | | \$ 0.15 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 0.82 | | LABOR OVERHEAD-TAX-FICA MC ER | | | 0 | 428207 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.41) | | \$ 0.41 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 1.62 | | LABOR OVERHEAD-PTO ACCR-HOLIDAY | | | 0 | 428207 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (0.81) | | \$ 0.81 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 2.03 | | LABOR OVERHEAD-PTO ACCR-VACATION | | | 0 | 428207 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (1.02) | | \$ 1.01 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 3.52 | | LABOR OVERHEAD-TAX-FICA SS ER | | | 0 | 428207 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (1.76) | | \$ 1.76 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 4.96 | | LABOR OVERHEAD-BENEFIT-401K CONTRIB | | | 0 | 428207 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (2.48) | | \$ 2.48 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 5.78 | | SPEC HRS-ONLY PTO DIST(Curr Mo Exp-Taken | | | 0 | 428210 | Secondary Distribution | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (2.89) | | \$ 2.89 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | May-24 | 5/31/2024 | \$ 39.58 | | LABOR OVERHEAD-BENEFIT-MED INS | | | 0 | 428207 | Period-End Labor | Payroll/Labor | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (19.79) | | \$ 19.79 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 26 - FLEET MANAGEMENT/TRANSPORTATION | Apr-24 | 4/30/2024 | \$ 6.32 | | VEHICLE/FLEET DISTRIBUTION | | | 0 | 426288 | Period-End | Fleet Management | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (3.16) | | \$ 3.16 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 3 - TRAVEL & TRAINING | Apr-24 | 4/4/2024 | \$ 99.45 | 20240412162152 | ML SCHOLARSHIP INTERVIEWS LODGING | 2347 | WENDT, ANITA L | 50294 | 424688 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (49.73) | | \$ 49.72 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 3 - TRAVEL & TRAINING | Apr-24 | 4/4/2024 | \$ 99.61 | 20240416122353 | ML SCHOLARSHIP LODGING | 2193 | TERRAZAS RUBY | 50280 | 424654 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (49.81) | | \$ 49.80 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 35 - POSTAGE | Apr-24 | 4/24/2024 | \$ 17.36 | 20240501112819 | POSTAGE FOR SCHOLARSHIP CERTIFICATES | 2193 | TERRAZAS RUBY | 50458 | 425646 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (8.68) | | \$ 8.68 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 52 - DTFD LABOR (2 >> 52) (Cross-Company) | Mar-24 | 3/31/2024 | \$ 784.49 | 45383 | PEC DIRECT LABOR EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 17119 | 424359 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (392.25) | | \$ 392.24 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 52 - DTFD LABOR (2 >> 52) (Cross-Company) | Apr-24 | 4/30/2024 | \$ 3,240.87 | 45467 | PEC DIRECT LABOR EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 17271 | 426357 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (1,620.44) | | \$ 1,620.43 |
| 1 - Southern | 910.12 | SCHOLARSHIP EXPENSE (OTHER THAN AWARDS) | 55 - DTFD LABOR OH (25 >> 55) (Cross-Company) | Mar-24 | 3/31/2024 | \$ 670.33 | 45383 | PEC LABOR OH EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 17119 | 424359 | Invoice | Accounts Payable | 9-Customer Service and Informational Expense | Donations (including labor) | 50% | \$ (335.17) | | \$ 335.16 |

| 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 | 912 | DEMONSTRATION & SELLING (PROMOTION) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Aug-24 | 8/31/2024 | \$ 168.85 | 20240911150444 | DUCK FESTIVAL EVENT | 2193 | TERRAZAS RUBY | 51336 | 433978 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (168.85) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Aug-24 | 8/31/2024 | \$ 1,131.85 | 20240911150444 | DUCK FESTIVAL CUPS QTY1000 | 2193 | TERRAZAS RUBY | 51336 | 433978 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (1,131.85) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Oct-24 | 10/1/2024 | \$ 148.58 | 54857 | T-SHIRTS FOR PEACE TREATY PARADE | 1726 | FINCHER'S FINDINGS INC | 1040864 | 436556 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (148.58) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Oct-24 | 10/1/2024 | \$ 826.00 | 20241001-3787 | SR LUNCHES KISMET34,ASHLAND74,SUBLETTE74 | 3787 | ELDERCARE INC | 1040759 | 435381 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (826.00) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Nov-24 | 11/4/2024 | \$ 2,695.66 | 87091 | SOLAR RECHARGABLE LATERN SPOTLIGHTS | 969 | JF BEAVER ADVERTISING | 1041001 | 437705 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (2,695.66) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Nov-24 | 11/29/2024 | \$ 549.86 | 87238 | WRAP N GO CABLE ORGANIZER SPEC PROMO | 969 | JF BEAVER ADVERTISING | 1041349 | 439289 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (549.86) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Dec-24 | 12/4/2024 | \$ 549.86 | 87237 | WRAP N GO CABLE ORGANIZER SPEC PROMO | 969 | JF BEAVER ADVERTISING | 1041356 | 439746 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (549.86) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Dec-24 | 12/4/2024 | \$ 910.46 | 87261 | QTY250 ORGANIC FLAT TRAVEL POUCH | 969 | JF BEAVER ADVERTISING | 1041356 | 439728 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (910.46) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Dec-24 | 12/4/2024 | \$ 4,735.01 | 87090 | SOLAR CAMPAIGN - QTY250 SUNSHADES | 969 | JF BEAVER ADVERTISING | 1041356 | 439728 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (4,735.01) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Dec-24 | 12/20/2024 | \$ 1,336.79 | 20250108120142 | PROMOTIONAL ITEMS | 2193 | TERRAZAS RUBY | 51849 | 441532 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (1,336.79) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Dec-24 | 12/20/2024 | \$ 2,131.25 | 20250108115847 | PROMOTIONAL ITEMS | 2193 | TERRAZAS RUBY | 51847 | 441523 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (2,131.25) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Dec-24 | 12/27/2024 | \$ 691.55 | 34474 | WATER BOTTLE POUCH- 300 | 3488 | NISC IGEAR LLC | 1041445 | 440924 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (691.55) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Dec-24 | 12/31/2024 | \$ 70.00 | 119166 | 2024 CITY/COUNTY LUNCHEON AD | 1988 | LEADER & TIMES | 1041510 | 441516 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (70.00) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 104 - PRINTING-SPECIALIZED | Jun-24 | 6/20/2024 | \$ 4.88 | 20240630133052 | LOGO FOR BENCH BUDDY PROJECT | 1215 | GORMAN, RAE A | 51001 | 429596 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (4.88) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 104 - PRINTING-SPECIALIZED | Jul-24 | 7/20/2024 | \$ 4.88 | 20240724101554 | LOGO FOR BENCH BUDDY PROJECT | 1215 | GORMAN, RAE A | 51149 | 431336 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (4.88) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 15 - MISCELLANEOUS | Jun-24 | 6/30/2024 | \$ 100.00 | | Miscellaneous Charges | | | 0 | 429081 | Miscellaneous Charge Billing | Accounts Payable | 10-Sales Expense | Donations (including labor) | 50% | \$ (50.00) | | \$ 50.00 |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 15 - MISCELLANEOUS | Jun-24 | 6/30/2024 | \$ 13.07 | 20240709160326 | DRY CLEANING ENGLEWOOD DONUT DAY | 2193 | TERRAZAS RUBY | 51056 | 429962 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (13.07) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 15 - MISCELLANEOUS | Jun-24 | 6/30/2024 | \$ 13.08 | 20240709160326 | DRY CLEANING CHAMBER COFFEE | 2193 | TERRAZAS RUBY | 51056 | 429962 | Invoice | Accounts Payable | 10-Sales Expense | Donations (including labor) | 50% | \$ (6.54) | | \$ 6.54 |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 15 - MISCELLANEOUS | Jul-24 | 7/30/2024 | \$ 45.00 | 11870 | TEACHER/STAFF TICKETS | 1790 | LIBERAL AREA CHAMBER OF COMMER | 1040487 | 431600 | Invoice | Accounts Payable | 10-Sales Expense | Donations (including labor) | 50% | \$ (22.50) | | \$ 22.50 |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 15 - MISCELLANEOUS | Dec-24 | 12/31/2024 | \$ 225.00 | | Miscellaneous Charges | | | 0 | 440710 | Miscellaneous Charge Billing | Accounts Payable | 10-Sales Expense | Donations (including labor) | 50% | \$ (112.50) | | \$ 112.50 |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 15 - MISCELLANEOUS | Dec-24 | 12/31/2024 | \$ 225.00 | | Miscellaneous Charges | | | 0 | 440708 | Miscellaneous Charge Billing | Accounts Payable | 10-Sales Expense | Donations (including labor) | 50% | \$ (112.50) | | \$ 112.50 |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 15 - MISCELLANEOUS | Dec-24 | 12/31/2024 | \$ 225.00 | | Miscellaneous Charges | | | 0 | 440617 | Miscellaneous Charge Billing | Accounts Payable | 10-Sales Expense | Donations (including labor) | 50% | \$ (112.50) | | \$ 112.50 |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 15 - MISCELLANEOUS | Dec-24 | 12/31/2024 | \$ 225.00 | | Miscellaneous Charges | | | 0 | 440615 | Miscellaneous Charge Billing | Accounts Payable | 10-Sales Expense | Donations (including labor) | 50% | \$ (112.50) | | \$ 112.50 |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Feb-24 | 2/14/2024 | \$ 111.29 | 20240226091631 | PANCAKE PARADE STAFF MEAL 111.29/4 | 2193 | TERRAZAS RUBY | 49588 | 421242 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (111.29) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/28/2024 | \$ 95.30 | 20240506172434 | SATANTA DAY PARADE CANDY | 2193 | TERRAZAS RUBY | 50494 | 426048 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (95.30) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | May-24 | 5/11/2024 | \$ 73.99 | 2024052214532 | SATANTA DAY PARADE STAFF MEAL 73.99/4 | 2193 | TERRAZAS RUBY | 50624 | 427030 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (73.99) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | May-24 | 5/12/2024 | \$ 13.66 | 20240521135648 | SATANTA DAY PARADE DRINKS 13.66/2 | 2193 | TERRAZAS RUBY | 50619 | 427030 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (13.66) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Jun-24 | 6/30/2024 | \$ 1,190.82 | 20240709160326 | CHAMBER LUNCHEON | 2193 | TERRAZAS RUBY | 51056 | 429962 | Invoice | Accounts Payable | 10-Sales Expense | Donations (including labor) | 50% | \$ (595.41) | | \$ 595.41 |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Jul-24 | 7/20/2024 | \$ 30.60 | 20240807182505 | SPEC PARADE CANDY QTY1 | 2193 | TERRAZAS RUBY | 51210 | 432029 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (30.60) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Jul-24 | 7/29/2024 | \$ 65.85 | 20240729-2193A | STAFF MEALS SPLASH BASH | 2193 | TERRAZAS RUBY | 1040449 | 431326 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (65.85) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Jul-24 | 7/29/2024 | \$ 150.78 | 20240729-2193A | STAFF MEALS PARADES | 2193 | TERRAZAS RUBY | 1040449 | 431326 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (150.78) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Jul-24 | 7/31/2024 | \$ 16.64 | 20240809122926 | SPEC SPLASH BASH MEAL 16.64/1 | 1215 | GORMAN, RAE A | 51219 | 432038 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (16.64) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Jul-24 | 7/31/2024 | \$ 18.19 | 20240809122926 | SPEC SPLASH BASH MEAL 18.19/1 | 1215 | GORMAN, RAE A | 51219 | 432038 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (18.19) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Jul-24 | 7/31/2024 | \$ 24.36 | 20240809122926 | ML SPLASH BASH MEAL | 1215 | GORMAN, RAE A | 51219 | 432038 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (24.36) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Aug-24 | 8/20/2024 | \$ 866.70 | 20240911150256 | PEACE TREATY PARADE CANDY | 2193 | TERRAZAS RUBY | 51331 | 433978 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (866.70) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Sep-24 | 9/20/2024 | \$ 70.22 | 20240926153437 | DUCK FESTIVAL STAFF MEAL | 2193 | TERRAZAS RUBY | 51429 | 435798 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (70.22) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Sep-24 | 9/30/2024 | \$ 8.00 | 20241009093057 | PEACE TREATY PARADE MEAL 8.00/1 | 2190 | ROMERO DAVID | 51480 | 435901 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (8.00) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Sep-24 | 9/30/2024 | \$ 16.12 | 20241009093057 | PEACE TREATY PARADE MEAL 16.12/1 | 2190 | ROMERO DAVID | 51480 | 435901 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (16.12) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Sep-24 | 9/30/2024 | \$ 16.22 | 20241010101529 | PEACE TREATY STAFF MEAL | 1215 | GORMAN, RAE A | 51489 | 435936 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (16.22) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Sep-24 | 9/30/2024 | \$ 32.97 | 20241010101529 | ML PARADE STAFF MEAL | 1215 | GORMAN, RAE A | 51489 | 435936 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (32.97) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Sep-24 | 9/30/2024 | \$ 34.84 | 20241009093057 | PEACE TREATY PARADE MEAL 34.84/2 | 2190 | ROMERO DAVID | 51480 | 435901 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (34.84) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Sep-24 | 9/30/2024 | \$ 41.34 | 20241010115557 | PEACE TREATY PARADE MEAL 41.34/3 | 2193 | TERRAZAS RUBY | 51495 | 435942 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (41.34) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Sep-24 | 9/30/2024 | \$ 47.61 | 20241010101529 | PEACE TREATY MEAL 47.61/2 | 1215 | GORMAN, RAE A | 51489 | 435936 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (47.61) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Sep-24 | 9/30/2024 | \$ 111.66 | 20241010115557 | PEACE TREATY PARADE MEAL 111.66/2 | 2193 | TERRAZAS RUBY | 51495 | 435942 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (111.66) | | \$ - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 17 - MEALS-50% DEDUCTIBLE | Oct-24 | 10/31/2024 | \$ 7.84 | 2024108152106 | COLDWATER SR LUNCH MEAL | 2193 | TERRAZAS RUBY | 51595 | 437932 | Invoice | Accounts Payable | 10-Sales Expense | Donations (including labor) | 50% | \$ (3.92) | | \$ 3.92 |

Southern Pioneer Electric Company
Exhibit 12
Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2024

CONFIDENTIAL

| 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 | 912 | DEMONSTRATION & SELLING (PROMOTION) | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Jan-24 | 1/26/2024 | \$ 714.45 | 2667 | SUBLETTE CHAMBER SOCIAL HOUR 2024 | 3976 | JOHN ROSS & CO SIGNATURE CATERING | 134254 | 420279 | Invoice | Accounts Payable | 10-Sales Expense | Donations (including labor) | 50% | \$ (357.23) | \$ | 357.22 |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Sep-24 | 9/23/2024 | \$ 1,673.00 | 20240923-3787 | PLAINS,ML,LIBERAL & SATANTA SENIOR MEALS | 3787 | ELDERCARE INC | 1040723 | 434820 | Invoice | Accounts Payable | 10-Sales Expense | Donations (including labor) | 50% | \$ (836.50) | \$ | 836.50 |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Oct-24 | 10/15/2024 | \$ 594.00 | 6051 | MINNEOLA SENIOR CENTER-99 MEALS | 4248 | MINNEOLA SENIOR CENTER INC | 1040869 | 436556 | Invoice | Accounts Payable | 10-Sales Expense | Donations (including labor) | 50% | \$ (297.00) | \$ | 297.00 |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Oct-24 | 10/31/2024 | \$ 128.32 | 20241108152106 | COLDWATER SR MEAL | 2193 | TERRAZAS RUBY | 51595 | 437932 | Invoice | Accounts Payable | 10-Sales Expense | Donations (including labor) | 50% | \$ (64.16) | \$ | 64.16 |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Dec-24 | 12/17/2024 | \$ 1,966.50 | 3839 | LIBERAL CITY/COUNTY LUNCHEON | 4457 | RAY, DAVID | 1041325 | 440027 | Invoice | Accounts Payable | 10-Sales Expense | Donations (including labor) | 50% | \$ (983.25) | \$ | 983.25 |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 3 - TRAVEL & TRAINING | Sep-24 | 9/30/2024 | \$ 105.30 | 20241010115557 | PEACE TREATY LODGING | 2193 | TERRAZAS RUBY | 51495 | 435942 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (105.30) | \$ | - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 3 - TRAVEL & TRAINING | Sep-24 | 9/30/2024 | \$ 157.95 | 20241010115557 | ML PEACE TREATY LODGING | 2193 | TERRAZAS RUBY | 51495 | 435942 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (157.95) | \$ | - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 3 - TRAVEL & TRAINING | Sep-24 | 9/30/2024 | \$ 317.89 | 20241010101529 | PEACE TREATY LODGING | 1215 | GORMAN, RAE A | 51489 | 435936 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (317.89) | \$ | - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 35 - POSTAGE | Jun-24 | 6/30/2024 | \$ 3.26 | 20240709160326 | MAILING OF FLYERS KIOWA & FOWLER | 2193 | TERRAZAS RUBY | 51056 | 429962 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (3.26) | \$ | - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 52 - DTFD LABOR (2 >> 52) (Cross-Company) | Oct-24 | 10/31/2024 | \$ 575.71 | 45951 | PEC DIRECT LABOR EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 18375 | 438100 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (575.71) | \$ | - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 55 - DTFD LABOR OH (25 >> 55) (Cross-Company) | Oct-24 | 10/31/2024 | \$ 459.98 | 45951 | PEC LABOR OH EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 18375 | 438100 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (459.98) | \$ | - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 56 - DTFD FLEET (26 >> 56) (Cross-Company) | Jun-24 | 6/30/2024 | \$ 46.05 | 45625 | PEC FLEET EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 17620 | 430173 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (46.05) | \$ | - |
| 1 - Southern | 912 | DEMONSTRATION & SELLING (PROMOTION) | 56 - DTFD FLEET (26 >> 56) (Cross-Company) | Oct-24 | 10/31/2024 | \$ 235.44 | 45951 | PEC FLEET EXPENSE | 300 | PIONEER ELECTRIC COOPERATIVE INC | 18375 | 438100 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (235.44) | \$ | - |
| 1 - Southern | 912 2 | FAIRS EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Dec-24 | 12/19/2024 | \$ 1,200.00 | 20241219-3106 | 2024 SEWARD COUNTY FAIR BUCKLES | 3106 | SEWARD COUNTY 5-STATE FAIR ASSOCIATION | 1041357 | 440540 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (1,200.00) | \$ | - |
| 1 - Southern | 912 2 | FAIRS EXPENSE | 101 - DONATIONS | Aug-24 | 8/1/2024 | \$ 2,853.25 | 20240801-3719 | LIVESTOCK PURCHASE-GROTH/LEE | 3719 | HASKELL COUNTY YOUTH LIVESTOCK SALE | 1040514 | 432115 | Invoice | Accounts Payable | 10-Sales Expense | Promotional Items/Activities | 100% | \$ (2,853.25) | \$ | - |
| 1 - Southern | 912 2 | FAIRS EXPENSE | 17 - MEALS-50% DEDUCTIBLE | Jul-24 | 7/20/2024 | \$ 334.39 | 20240807182505 | SPEC FAIR PARADE CANDY | 2193 | TERRAZAS RUBY | 51210 | 432029 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (334.39) | \$ | - |
| 1 - Southern | 912.3 | TALGATING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Dec-24 | 45646 | \$ 1,200.00 | 20241220-1109 | GAME DAY SPONSOR 2024 | 1109 | SCCC ATHLETIC DEPARTMENT | 1041447 | 441772 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (1,200.00) | \$ | - |
| 1 - Southern | 912 3 | TALGATING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Dec-24 | 12/27/2024 | \$ 1,613.63 | 34474 | WATER BOTTLE POUCH- 700 | 3488 | NISC IGEAR LLC | 1041445 | 440924 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (1,613.63) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 1 - MATERIAL & SUPPLIES | Jul-24 | 7/22/2024 | \$ 4,738.80 | 86793 | GOLF KITS - KEY ACCTS - SPEC | 969 | JF BEAVER ADVERTISING | 1040485 | 430805 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (4,738.80) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 1 - MATERIAL & SUPPLIES | Aug-24 | 8/20/2024 | \$ 26.15 | 20240911150256 | KEY ACCOUNT TOURN TABLECOVER CLEANING | 2193 | TERRAZAS RUBY | 51331 | 433978 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (26.15) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 1 - MATERIAL & SUPPLIES | Aug-24 | 8/20/2024 | \$ 51.61 | 20240905121731 | KEY ACCTN TOURN TYLENOL,PLATES,CUTLERY | 1215 | GORMAN, RAE A | 51308 | 433919 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (51.61) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 1 - MATERIAL & SUPPLIES | Nov-24 | 11/15/2024 | \$ 508.63 | 87099 | SPEC IRRIGATORS - CUFFED STOCKING HAT | 969 | JF BEAVER ADVERTISING | 1041097 | 438540 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (508.63) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 15 - MISCELLANEOUS | Aug-24 | 8/20/2024 | \$ 2,199.02 | 20240905121731 | KEY ACCOUNTS GOLF TOURN | 1215 | GORMAN, RAE A | 51308 | 433919 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (2,199.02) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 15 - MISCELLANEOUS | Dec-24 | 12/7/2024 | \$ 532.50 | 3172 | KEY ACCT GIFTS 25% SPEC | 3976 | JOHN ROSS & CO SIGNATURE CATERING | 135370 | 440700 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (532.50) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 17 - MEALS-50% DEDUCTIBLE | Aug-24 | 8/20/2024 | \$ 3.74 | 20240911150256 | KEY ACCOUNTS GOLF TOURN DRINK 7.48/1 | 2193 | TERRAZAS RUBY | 51331 | 433978 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (3.74) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 17 - MEALS-50% DEDUCTIBLE | Aug-24 | 8/20/2024 | \$ 1,122.94 | 20240905121731 | KEY ACCOUNT GOLF TOURN MEAL | 1215 | GORMAN, RAE A | 51308 | 433919 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (1,122.94) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 17 - MEALS-50% DEDUCTIBLE | Aug-24 | 8/20/2024 | \$ 167.14 | 20240905121731 | KEY ACCOUNT GOLF TOURN STAFF MEAL | 1215 | GORMAN, RAE A | 51308 | 433919 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (167.14) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 17 - MEALS-50% DEDUCTIBLE | Aug-24 | 8/20/2024 | \$ 209.78 | 20240905121731 | KEY ACCOUNT TOURN FOOD SUPPLIES | 1215 | GORMAN, RAE A | 51308 | 433919 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (209.78) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 17 - MEALS-50% DEDUCTIBLE | Aug-24 | 8/20/2024 | \$ 129.00 | 20240905121731 | KEY ACCOUNTS GOLF TOURN DRINKS | 1215 | GORMAN, RAE A | 51308 | 433919 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (129.00) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Sep-24 | 9/1/2024 | \$ 2,083.23 | 2944 | KEY ACCOUNT GOLF TOURNAMENT 2024 | 3976 | JOHN ROSS & CO SIGNATURE CATERING | 135070 | 435194 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (2,083.23) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 2 - LABOR (Pre2015 incld LBR-2 OH-25 FLT-26) | Aug-24 | 8/31/2024 | \$ 445.06 | | LABOR DISTRIBUTION-SPEC EE | | | 0 | 433970 | Period-End Labor | Payroll/Labor | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (445.06) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Aug-24 | 8/31/2024 | \$ 5.78 | | SPEC HRS-ONLY PTO DIST(Curr Mo Exp-Taken | | | 0 | 433973 | Secondary Distribution | Payroll/Labor | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (5.78) | \$ | - |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Aug-24 | 8/31/2024 | \$ 40.69 | | LABOR OVERHEAD-BENEFIT-40LK CONTRIB | 0 | | 433970 | Period-End Labor | Payroll/Labor | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (40.69) | \$ | - | |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Aug-24 | 8/31/2024 | \$ 0.59 | | LABOR OVERHEAD-BENEFIT-EAP | 0 | | 433970 | Period-End Labor | Payroll/Labor | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (0.59) | \$ | - | |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Aug-24 | 8/31/2024 | \$ 3.64 | | LABOR OVERHEAD-BENEFIT-LIFE INS | 0 | | 433970 | Period-End Labor | Payroll/Labor | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (3.64) | \$ | - | |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Aug-24 | 8/31/2024 | \$ 3.94 | | LABOR OVERHEAD-BENEFIT-LTD INS | 0 | | 433970 | Period-End Labor | Payroll/Labor | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (3.94) | \$ | - | |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Aug-24 | 8/31/2024 | \$ 229.21 | | LABOR OVERHEAD-BENEFIT-MED INS | 0 | | 433970 | Period-End Labor | Payroll/Labor | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (229.21) | \$ | - | |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Aug-24 | 8/31/2024 | \$ 12.38 | | LABOR OVERHEAD-BENEFIT-PTO SICK WRK AROU | 0 | | 433970 | Period-End Labor | Payroll/Labor | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (12.38) | \$ | - | |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Aug-24 | 8/31/2024 | \$ 20.58 | | LABOR OVERHEAD-PTO ACCR-HOLIDAY | 0 | | 433970 | Period-End Labor | Payroll/Labor | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (20.58) | \$ | - | |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Aug-24 | 8/31/2024 | \$ 51.40 | | LABOR OVERHEAD-PTO ACCR-VACATION | 0 | | 433970 | Period-End Labor | Payroll/Labor | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (51.40) | \$ | - | |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Aug-24 | 8/31/2024 | \$ 9.38 | | LABOR OVERHEAD-TAX-FICA MC ER | 0 | | 433970 | Period-End Labor | Payroll/Labor | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (9.38) | \$ | - | |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Aug-24 | 8/31/2024 | \$ 40.09 | | LABOR OVERHEAD-TAX-FICA SS ER | 0 | | 433970 | Period-End Labor | Payroll/Labor | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (40.09) | \$ | - | |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 25 - LABOR OVERHEAD (Benefit, PTO, Tax) | Aug-24 | 8/31/2024 | \$ 1.47 | | LABOR OVERHEAD-TAX-WORK COMP | 0 | | 433970 | Period-End Labor | Payroll/Labor | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (1.47) | \$ | - | |
| 1 - Southern | 912.4 | KEY ACCOUNT EVENT | 26 - FLEET MANAGEMENT/TRANSPORTATION | Aug-24 | 8/31/2024 | \$ 191.25 | | VEHICLE/FLEET DISTRIBUTION | 0 | | 434074 | Period-End | Fleet Management | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (191.25) | \$ | - | |

Southern Pioneer Electric Company
Exhibit 12
Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2024

CONFIDENTIAL

| 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 | 912.4 | KEY ACCOUNT EVENT | 56 - DTFD FLEET (26 >> 56) (Cross-Company) | Aug-24 | 8/31/2024 | \$ 211.53 | | 45797 PEC FLEET EXPENSE | 300 PIONEER ELECTRIC COOPERATIVE INC | | 17993 | 434082 | Invoice | Accounts Payable | 10-Sales Expense | Advertising-General/Sponsorship | 100% | \$ (211.53) | | \$ - |
| 1 - Southern | 921.4 | ADMIN-ADV, DUES, PROMO, ENTRTMT[ADMIN EE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Jul-24 | 7/30/2024 | \$ 250.00 | 20240730-3138 | SPONSORSHIP LEVEL 2-BUSINESS LEADERSHIP | 3138 SOCIETY FOR HUMAN RESOURCE MGMT OF SW KS | | 134864 | 431328 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (250.00) | | \$ - |
| 1 - Southern | 921.4 | ADMIN-ADV, DUES, PROMO, ENTRTMT[ADMIN EE | 8 - DUES | Jan-24 | 1/3/2024 | \$ 122.00 | 20240112161155 | 1 YEAR SHRM MEMBERSHIP RENEWAL | 2351 MORALES, MELISSA S | | 49172 | 418566 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (61.00) | | \$ 61.00 |
| 1 - Southern | 921.4 | ADMIN-ADV, DUES, PROMO, ENTRTMT[ADMIN EE | 8 - DUES | Feb-24 | 2/1/2024 | \$ 500.00 | 300000614 | 2024 RMEL MEMBERSHIP DUES - SPEC | 862 ALLTRICITY NETWORK | | 1039554 | 421246 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (250.00) | | \$ 250.00 |
| 1 - Southern | 921.4 | ADMIN-ADV, DUES, PROMO, ENTRTMT[ADMIN EE | 8 - DUES | May-24 | 5/1/2024 | \$ 200.00 | 20240501-0166 | 2024 MANAGER'S ASSOC DUES EE#125 EE#236 | 166 KANSAS ELECTRIC COOPERATIVES, INC. | | 27112 | 425630 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (100.00) | | \$ 100.00 |
| 1 - Southern | 921.4 | ADMIN-ADV, DUES, PROMO, ENTRTMT[ADMIN EE | 8 - DUES | Jun-24 | 6/30/2024 | \$ 125.00 | 20240709104000 | KANSAS JUDICIAL BRANCH ANNL REGISTRATION | 3235 CAMPBELL, LINDSAY ANNE | | 51096 | 430067 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (62.50) | | \$ 62.50 |
| 1 - Southern | 921.4 | ADMIN-ADV, DUES, PROMO, ENTRTMT[ADMIN EE | 8 - DUES | Jul-24 | 7/1/2024 | \$ 100.00 | 2557 | NSAC ANNUAL MEMBERSHIP 2024-2025 | 2801 NSAC | | 134697 | 425876 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (50.00) | | \$ 50.00 |
| 1 - Southern | 921.4 | ADMIN-ADV, DUES, PROMO, ENTRTMT[ADMIN EE | 8 - DUES | Jul-24 | 7/20/2024 | \$ 25.00 | 20240808115153 | ECBA MEMBERSHIP RENEWAL | 3837 LAYMAN, LARISSA L | | 51190 | 431858 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (12.50) | | \$ 12.50 |
| 1 - Southern | 921.4 | ADMIN-ADV, DUES, PROMO, ENTRTMT[ADMIN EE | 8 - DUES | Oct-24 | 10/31/2024 | \$ 132.00 | 20241108125131 | 1 YEAR SHRM MEMBERSHIP RENEWAL | 2351 MORALES, MELISSA S | | 51634 | 438009 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (66.00) | | \$ 66.00 |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Jan-24 | 1/11/2024 | \$ 250.00 | 20240111-2168 | FUNDRAISER/BLACK SPONSORSHIP | 2168 THAT LIBERAL BAND BOOSTERS INC | | 1039307 | 418559 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (250.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Jan-24 | 1/11/2024 | \$ 300.00 | 20240111-4174 | SOCIAL MEDIA RECOGNITION SPONSORSHIP | 4174 ATLETICO LIBERAL FUTBOL CLUB INC | | 1039272 | 418559 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (300.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Jan-24 | 1/17/2024 | \$ 225.00 | 11588 | WELCOME TO LIBERAL ADS | 1790 LIBERAL AREA CHAMBER OF COMMER | | 1039433 | 420353 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (225.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Jan-24 | 1/18/2024 | \$ 300.00 | 11612 | 2024 MEN & WOMEN OF DISTINCTION AD | 1790 LIBERAL AREA CHAMBER OF COMMER | | 1039433 | 420273 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (300.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Jan-24 | 1/18/2024 | \$ 2,000.00 | 11604 | 2024 CHAMBER BASH PLATINUM SPONSORSHIP | 1790 LIBERAL AREA CHAMBER OF COMMER | | 1039433 | 420273 | Invoice | Accounts Payable | 11-Administration and General Expense | Donations (including labor) | 50% | \$ (1,000.00) | | \$ 1,000.00 |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Feb-24 | 2/1/2024 | \$ 100.00 | 114183 | PANCAKE DAY AD | 1988 LEADER & TIMES | | 1039572 | 421886 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (100.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Feb-24 | 2/8/2024 | \$ 100.00 | 20240208-3349 | BRONZE LEVEL SPONSORSHIP-GIVING OF GREEN | 3349 COMMUNITY FOUNDATION OF SOUTHWEST KANSAS | | 1039428 | 420273 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (100.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Mar-24 | 3/1/2024 | \$ 100.00 | 52301-1 | 8-30SEC SPOTS 2/13-2/28/2024 | 4203 WESTERN KANSAS BROADCAST CENTER LLC | | 1039792 | 424090 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (100.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Mar-24 | 3/13/2024 | \$ 150.00 | 20240313-3400 | FULL PAGE - THEATRE PROGRAM | 3400 RAINBOW PLAYERS INC | | 1039660 | 422371 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (150.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Mar-24 | 3/14/2024 | \$ 250.00 | 20240314-3505 | BRONZE SPONSORSHIP - MEDICINE LODGE | 3505 DUCKS UNLIMITED, INC. | | 1039647 | 422663 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (250.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Mar-24 | 3/29/2024 | \$ 3,000.00 | 20240329-1549 | 2024 COLLABORATOR SPONSOR | 1549 MEDICINE LODGE INDIAN PEACE TREATY ASSN | | 1039722 | 423669 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (3,000.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Apr-24 | 4/25/2024 | \$ 500.00 | 20240425-2567 | 2024 SANDLOT MOVIE EVENT SPONSOR | 2567 LIBERAL BASEBALL ASSOCIATION | | 1039908 | 425321 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (500.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Apr-24 | 4/30/2024 | \$ 60.00 | 20240430-2491 | BIRTHDAY/ANNIVERSARY CALENDAR AD | 2491 USD 474 | | 1039930 | 425611 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (60.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Apr-24 | 4/30/2024 | \$ 75.00 | 20240430-1632A | HOLE IN ONE SPONSOR | 1632 MEDICINE LODGE AREA CHAMBER OF COMMERCE | | 1040046 | 425611 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (75.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Apr-24 | 4/30/2024 | \$ 225.00 | 20240430-1632 | ML JUNEFEEST WATERMELON FEED SPONSOR | 1632 MEDICINE LODGE AREA CHAMBER OF COMMERCE | | 1039912 | 425611 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (225.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Apr-24 | 4/30/2024 | \$ 250.00 | 20240430-3175 | 3RD ANNUAL WILDCAT CLASSIC SPONSORSHIP | 3175 USD 219 MINNEOLA SCHOOLS | | 1039929 | 425645 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (250.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | May-24 | 5/6/2024 | \$ 1,902.83 | 20240506-0193 | 5C TELECOM 2024 DIRECTORY | 193 PIONEER COMMUNICATIONS | | 1040099 | 426221 | Invoice | Accounts Payable | 11-Administration and General Expense | Public Service (Advertising and Other) | 0% | \$ - | | \$ 1,902.83 |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | May-24 | 5/20/2024 | \$ 600.00 | 5190 | 3" x 1 COLUMN AD | 2017 ALTIPLANO PUBLISHING LLC | | 1040106 | 428116 | Invoice | Accounts Payable | 11-Administration and General Expense | Public Service (Advertising and Other) | 0% | \$ - | | \$ 600.00 |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | May-24 | 5/31/2024 | \$ 59.00 | 116043 | GRADUATION 2x4 AD | 1988 LEADER & TIMES | | 1040192 | 428200 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (59.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | May-24 | 5/31/2024 | \$ 150.00 | 343-0085-0000 | 2024 SENIOR NIGHTS CORPORATE SPONSOR | 1050 SEWARD COUNTY BROADCASTING CO INC | | 1040117 | 428116 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (150.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Jun-24 | 6/30/2024 | \$ 100.00 | 343-00086-0000 | SHRINE BOWL SPONSOR | 1050 SEWARD COUNTY BROADCASTING CO INC | | 1040325 | 429939 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (100.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Jul-24 | 7/12/2024 | \$ 150.00 | 20240712-1744 | FCA FOWLER COMMUNITY ALLIANCE BRICK FUND | 1744 CITY OF FOWLER | | 17611 | 430258 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (150.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Jul-24 | 7/15/2024 | \$ 100.00 | 20240722-3815 | HOLE SPONSOR FOR 2024 GOLF TOURNAMENT | 3815 SUBLETTE ROTARY CLUB | | 1040417 | 430649 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (100.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Jul-24 | 7/17/2024 | \$ 200.00 | 20240717-1365 | 2024 HASKELL CO FAIR SPONSORSHIP RODEO | 1365 HASKELL COUNTY FAIR ASSOCIATION | | 1040397 | 430406 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (200.00) | | \$ - |

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2024

| 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 | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Jul-24 | 7/17/2024 | \$ 300.00 | 20240717-31177 | 2023 GOLD SPONSORSHIP | 3177 | COMMUNITY CONCERTS OF LIBERAL INC | 1040389 | 430406 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (300.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Jul-24 | 7/23/2024 | \$ 200.00 | 20240723-2955 | SATANTA/SUBLETTE ROTARY GOLF TOURNAMENT | 2955 | SATANTA LIONS CLUB | 1040441 | 430773 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (200.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Jul-24 | 7/30/2024 | \$ 350.00 | 11870 | DUCK RACE SPONSOR | 1790 | LIBERAL AREA CHAMBER OF COMMER | 1040487 | 431600 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (350.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Aug-24 | 8/2/2024 | \$ 300.00 | 20240802-3175 | 2024 WILDCAT BOOSTER MEMBERSHIP - GOLD | 3175 | USD 219 MINNEOLA SCHOOLS | 1040577 | 431642 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (300.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Aug-24 | 8/2/2024 | \$ 300.00 | 20240802 | 2024-2025 LHS BOOSTER | 1788 | LIBERAL HIGH SCHOOL BOOSTER CLUB | 1040488 | 431620 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (300.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Aug-24 | 8/14/2024 | \$ 300.00 | 202202 | ML FOOTBALL BANNER | 1946 | MEDICINE LODGE HIGH SCHOOL | 1040569 | 432364 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (300.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Aug-24 | 8/20/2024 | \$ 150.00 | 20240911150256 | BREEZE MASTER GOLF TOURN | 2193 | TERRAZAS RUBY | 51331 | 433978 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (150.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Aug-24 | 8/31/2024 | \$ 175.00 | 117493 | FALL SPORTS PACKAGE - AUGUST 2024 | 1988 | LEADER & TIMES | 1040699 | 433671 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (175.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Sep-24 | 9/12/2024 | \$ 180.00 | 29001 | PEACE TREATY EDITION ADVERTISING | 1456 | NOLAND PRINTING / THE GYP HILL PREMIERE | 1040700 | 434317 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (180.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Sep-24 | 9/30/2024 | \$ 150.00 | 343-00087-0000 | 2024 GAME OF THE WEEK - SPECo | 1050 | SEWARD COUNTY BROADCASTING CO INC | 1040798 | 435788 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (150.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Sep-24 | 9/30/2024 | \$ 684.00 | 20240930-1967 | SCHOOL PAGE MEAD SWH MINNEOLA ASHLAND | 1967 | MEADE COUNTY NEWS | 1040829 | 435524 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (684.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Sep-24 | 9/30/2024 | \$ 750.00 | 20240930-2644 | GOLD SPONSOR LEGISLATIVE EVENTS | 2644 | SOUTHWEST KANSAS CHAMBERS OF COMMERCE | 135074 | 435283 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (750.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Oct-24 | 10/20/2024 | \$ 582.80 | 20241030170443 | PROMOTIONAL KEYCHAINS QTY150 | 2193 | TERRAZAS RUBY | 51528 | 437396 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (582.80) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Oct-24 | 10/20/2024 | \$ 1,693.71 | 20241030170443 | PROMOTIONAL RESTY STANDS QTY500 | 2193 | TERRAZAS RUBY | 51528 | 437396 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (1,693.71) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Oct-24 | 10/22/2024 | \$ 250.00 | 20241022-4450 | WING WALKER SPONSOR | 4450 | LIBERAL AIRFAIR | 1040867 | 436658 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (250.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Oct-24 | 10/28/2024 | \$ 750.00 | 3990 | CORP SPONSOR INT'L PANCAKE DAY | 2174 | INTL PANCAKE DAY OF LIBERAL INC | 1040925 | 437388 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (750.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Nov-24 | 11/21/2024 | \$ 1,726.22 | 20241106-0193 | PIONEER COMMUNICATION DIRECTORY ADV | 193 | PIONEER COMMUNICATIONS | 1040948 | 437959 | Invoice | Accounts Payable | 11-Administration and General Expense | Public Service (Advertising and Other) | 0% | \$ - | | \$ 1,726.22 |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Nov-24 | 11/30/2024 | \$ 100.00 | 118761 | HOLIDAY GREETINGS AD | 1988 | LEADER & TIMES | 1041350 | 439638 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (100.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Nov-24 | 11/30/2024 | \$ 150.00 | 343-00088-0000 | 2024 HOLIDAY GREETINGS | 1050 | SEWARD COUNTY BROADCASTING CO INC | 1041146 | 439638 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (150.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Dec-24 | 12/1/2024 | \$ 50.00 | 28666 | SPECIAL EDITION - SENIOR TAB SPONSOR | 1456 | NOLAND PRINTING / THE GYP HILL PREMIERE | 1041446 | 441765 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (50.00) | | \$ - |
| 1 - Southern | 930.1 | GENERAL ADVERTISING EXPENSE | 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS | Dec-24 | 12/31/2024 | \$ 300.00 | 343-00090-0000 | ROWDY CROWD/GREEN LINE SPORTS RADIO | 1050 | SEWARD COUNTY BROADCASTING CO INC | 1041448 | 441738 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (300.00) | | \$ - |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Jan-24 | 1/1/2024 | \$ 100.00 | 20240101-3293 | 2024 CHAMBER MEMBERSHIP DUES | 3293 | SUBLETTE CHAMBER OF COMMERCE | 1039264 | 417751 | Invoice | Accounts Payable | 11-Administration and General Expense | Donations (including labor) | 50% | \$ (50.00) | | \$ 50.00 |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Jan-24 | 1/4/2024 | \$ 2,000.00 | 11576 | CHAMBER MEMBER DUES 2024 | 1790 | LIBERAL AREA CHAMBER OF COMMER | 1039253 | 418297 | Invoice | Accounts Payable | 11-Administration and General Expense | Donations (including labor) | 50% | \$ (1,000.00) | | \$ 1,000.00 |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Jan-24 | 1/5/2024 | \$ 6,294.21 | 142917 | SPEC KEC MONTHLY ASSESSMENT | 166 | KANSAS ELECTRIC COOPERATIVES, INC. | 134137 | 418421 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (3,147.11) | | \$ 3,147.10 |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Jan-24 | 1/10/2024 | \$ 250.00 | 20240331-1632 | 2024 CHAMBER MEMBERSHIP DUES | 1632 | MEDICINE LODGE AREA CHAMBER OF COMMERCE | 1039302 | 418428 | Invoice | Accounts Payable | 11-Administration and General Expense | Donations (including labor) | 50% | \$ (125.00) | | \$ 125.00 |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Feb-24 | 2/1/2024 | \$ 1,702.60 | 142943 | 2024 SPEC TOUCHSTONE ENERGY SUES | 166 | KANSAS ELECTRIC COOPERATIVES, INC. | 16891 | 421886 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (851.30) | | \$ 851.30 |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Feb-24 | 2/8/2024 | \$ 75.00 | 20240208-1671 | CHAMBER MEMBERSHIP 2024 | 1671 | SATANTA CHAMBER OF COMMERCE | 1039439 | 420273 | Invoice | Accounts Payable | 11-Administration and General Expense | Donations (including labor) | 50% | \$ (37.50) | | \$ 37.50 |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Feb-24 | 2/9/2024 | \$ 6,294.21 | 143039 | SPEC KEC MONTHLY ASSESSMENT | 166 | KANSAS ELECTRIC COOPERATIVES, INC. | 134255 | 420357 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (3,147.11) | | \$ 3,147.10 |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Mar-24 | 3/6/2024 | \$ 750.00 | 1215 | 2024 MEMBERSHIP DUES | 4308 | REMODC | 134414 | 422777 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (375.00) | | \$ 375.00 |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Mar-24 | 3/7/2024 | \$ 6,294.21 | 143168 | SPEC KEC MONTHLY ASSESSMENT | 166 | KANSAS ELECTRIC COOPERATIVES, INC. | 134332 | 421983 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (3,147.11) | | \$ 3,147.10 |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Mar-24 | 3/12/2024 | \$ 10.00 | 20240326183331 | ANNUAL AMBASSADOR DUES | 2193 | TERRAZAS RUBY | 49958 | 423390 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (10.00) | | \$ - |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Mar-24 | 3/12/2024 | \$ 125.00 | 20240312-3760 | 2024 CHAMBER DUES | 3760 | ASHLAND AREA CHAMBER OF COMMERCE | 1039624 | 422370 | Invoice | Accounts Payable | 11-Administration and General Expense | Donations (including labor) | 50% | \$ (62.50) | | \$ 62.50 |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Apr-24 | 4/4/2024 | \$ 6,294.21 | 143293 | SPEC KEC MONTHLY ASSESSMENT | 166 | KANSAS ELECTRIC COOPERATIVES, INC. | 134471 | 424037 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (3,147.11) | | \$ 3,147.10 |

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2024

| 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 | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | May-24 | 5/17/2024 | \$ 6,294.21 | | 143431 SPEC KEC MONTHLY ASSESSMENT | 166 KANSAS ELECTRIC COOPERATIVES, INC. | 134604 | 427012 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (3,147.11) | | \$ 3,147.10 | |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Jun-24 | 6/10/2024 | \$ 6,294.21 | | 143538 SPEC KEC MONTHLY ASSESSMENT | 166 KANSAS ELECTRIC COOPERATIVES, INC. | 134668 | 428205 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (3,147.11) | | \$ 3,147.10 | |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Jul-24 | 7/11/2024 | \$ 6,294.21 | | 143656 SPEC KEC MONTHLY ASSESSMENT | 166 KANSAS ELECTRIC COOPERATIVES, INC. | 134802 | 430284 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (3,147.11) | | \$ 3,147.10 | |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Aug-24 | 8/7/2024 | \$ 6,294.21 | | 143746 SPEC KEC MONTHLY ASSESSMENT | 166 KANSAS ELECTRIC COOPERATIVES, INC. | 134888 | 431842 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (3,147.11) | | \$ 3,147.10 | |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Sep-24 | 9/18/2024 | \$ 6,294.21 | | 143973 SPEC KEC MONTHLY ASSESSMENT | 166 KANSAS ELECTRIC COOPERATIVES, INC. | 135019 | 434369 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (3,147.11) | | \$ 3,147.10 | |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Oct-24 | 10/15/2024 | \$ 6,294.21 | | 144079 SPEC KEC MONTHLY ASSESSMENT | 166 KANSAS ELECTRIC COOPERATIVES, INC. | 135112 | 436204 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (3,147.11) | | \$ 3,147.10 | |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Nov-24 | 11/5/2024 | \$ (5,941.06) | | 144157 SPEC KEC MONTHLY ASSESSMENT REDUCTION | 166 KANSAS ELECTRIC COOPERATIVES, INC. | 135174 | 437674 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ 2,970.53 | | \$ (2,970.53) | |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Nov-24 | 11/5/2024 | \$ 6,294.21 | | 144157 SPEC KEC MONTHLY ASSESSMENT | 166 KANSAS ELECTRIC COOPERATIVES, INC. | 135174 | 437674 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (3,147.11) | | \$ 3,147.10 | |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Nov-24 | 11/7/2024 | \$ 2,500.00 | | 3067650 2025 TOUCHSTONE ENERGY MEMBERSHIP DUES | 1070 TOUCHSTONE ENERGY COOPERATIVES | 1040951 | 437909 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (1,250.00) | | \$ 1,250.00 | |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Dec-24 | 12/20/2024 | \$ 300.00 | | 20241220-1109 BOOSTER CLUB 2024 | 1109 SCC ATHLETIC DEPARTMENT | 1041447 | 441772 | Invoice | Accounts Payable | 11-Administration and General Expense | Advertising-General/Sponsorship | 100% | \$ (300.00) | | \$ - | |
| 1 - Southern | 930.23 | DUES FOR SPEC MEMBERSHIPS | 8 - DUES | Dec-24 | 12/24/2024 | \$ 1,385.23 | | 144329 SPEC KEC MONTHLY ASSESSMENT | 166 KANSAS ELECTRIC COOPERATIVES, INC. | 135371 | 440729 | Invoice | Accounts Payable | 11-Administration and General Expense | Dues | 50% | \$ (692.62) | | \$ 692.61 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 1 - MATERIAL & SUPPLIES | Jan-24 | 1/24/2024 | \$ (106.95) | | 20240129090732 FALSE CHARGE REFUND | 1644 GILLESPIE, NATHAN WILLIAM | 49370 | 419687 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee/Other Activities-Disallowed (Golf Tour, etc.) | 100% | \$ 106.95 | | \$ - | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 1 - MATERIAL & SUPPLIES | Jan-24 | 1/24/2024 | \$ (427.80) | | 20240129091746 FALSE CHARGE REFUND | 1644 GILLESPIE, NATHAN WILLIAM | 49372 | 419687 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ (427.80) | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 1 - MATERIAL & SUPPLIES | Jan-24 | 1/29/2024 | \$ (106.95) | | 20240129091708 FALSE CHARGE REFUND | 1644 GILLESPIE, NATHAN WILLIAM | 49371 | 419687 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee/Other Activities-Disallowed (Golf Tour, etc.) | 100% | \$ 106.95 | | \$ - | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 1 - MATERIAL & SUPPLIES | Jul-24 | 7/31/2024 | \$ 13.80 | | 20240807183020 LIB COMPANY PICNIC SUPPLIES | 2193 TERRAZAS RUBY | 51221 | 432039 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 13.80 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 1 - MATERIAL & SUPPLIES | Aug-24 | 8/20/2024 | \$ 15.05 | | 20240823105719 TABLECOVERS FOR EE#1013 RETIREMENT | 3525 ECK, MICHELLE L | 51246 | 432968 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 15.05 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 1 - MATERIAL & SUPPLIES | Aug-24 | 8/20/2024 | \$ 32.00 | | 20240911150256 LIB COM PIC TABLECOVERS,PLATES,CUTLERY | 2193 TERRAZAS RUBY | 51331 | 433978 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 32.00 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 1 - MATERIAL & SUPPLIES | Oct-24 | 10/20/2024 | \$ 13.42 | | 20241029124236 ML COMP PICNIC CUPS | 4269 BERGFELD, DEIDRE D | 51543 | 437668 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 13.42 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 1 - MATERIAL & SUPPLIES | Oct-24 | 10/20/2024 | \$ 46.61 | | 20241029124236 ML COMP PICNIC SUPPLIES | 4269 BERGFELD, DEIDRE D | 51543 | 437668 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 46.61 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 1 - MATERIAL & SUPPLIES | Dec-24 | 12/20/2024 | \$ 25.00 | | 20241223105854 RETIREE GIFT CARD | 3834 DOHM, JEANNIE M | 51885 | 441711 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 25.00 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 1 - MATERIAL & SUPPLIES | Dec-24 | 12/20/2024 | \$ 35.00 | | 20250103144418 CUTLERY, PLATES | 3604 ROTOLO, MICHELLE L | 51876 | 441676 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 35.00 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 1 - MATERIAL & SUPPLIES | Dec-24 | 12/20/2024 | \$ 86.76 | | 20241231093024 HOLIDAY PARTY CANDY FOR TABLES | 1493 PATTERSON, MELANIE A | 51779 | 441185 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 86.76 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 1 - MATERIAL & SUPPLIES | Dec-24 | 12/30/2024 | \$ 38.78 | | 20250108121607 EMPLOYEE APP MEAL SUPPLIES | 1493 PATTERSON, MELANIE A | 51822 | 441523 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 38.78 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jan-24 | 1/5/2024 | \$ 208.25 | | 20240115100231 BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 49214 | 419180 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 208.25 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jan-24 | 1/13/2024 | \$ 190.55 | | 20240122171804 COFFEE | 4351 RAUSCH, THEODORE J | 49275 | 419257 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 190.55 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jan-24 | 1/19/2024 | \$ 11.38 | | 20240124181118 COFFEE, CREAMER | 3604 ROTOLO, MICHELLE L | 49300 | 419330 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 11.38 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jan-24 | 1/22/2024 | \$ 130.57 | | 20240126150333 BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 49352 | 419687 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 130.57 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jan-24 | 1/23/2024 | \$ 112.31 | | 202401201104006 BREAKROOM DRINKS | 4142 VILLALOBOS, IPOLITO | 49442 | 420126 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 112.31 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jan-24 | 1/24/2024 | \$ 260.80 | | 1548726 COFFEE, CAPPUCCINO & SUGAR | 196 PRAIRIE FIRE COFFEE ROASTERS | 1039375 | 419653 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 260.80 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Feb-24 | 2/7/2024 | \$ 14.81 | | 20240215104357 BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 49525 | 420570 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 14.81 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Feb-24 | 2/9/2024 | \$ 15.69 | | 20240215121351 COFFEE CREAMER | 3280 ALLEN, JULIE E | 49520 | 420570 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 15.69 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Feb-24 | 2/13/2024 | \$ 70.05 | | 20240226091153 POPCORN FOR OFFICE | 2193 TERRAZAS RUBY | 49589 | 421242 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 70.05 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Feb-24 | 2/14/2024 | \$ 183.14 | | 20240223121946 BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 49601 | 421306 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 183.14 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Feb-24 | 2/19/2024 | \$ 23.54 | | 20240226094409 BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 49599 | 421306 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 23.54 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Feb-24 | 2/22/2024 | \$ 135.68 | | 1555225 COFFEE - LIBERAL | 196 PRAIRIE FIRE COFFEE ROASTERS | 1039551 | 421246 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 135.68 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Mar-24 | 3/4/2024 | \$ 77.37 | | 20240404120405 BREAKROOM DRINKS | 1493 PATTERSON, MELANIE A | 50171 | 423968 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 77.37 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Mar-24 | 3/13/2024 | \$ 168.19 | | 20240327200316 BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 49982 | 423390 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 168.19 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Mar-24 | 3/14/2024 | \$ 7.20 | | 20240327185850 CREAMER | 2193 TERRAZAS RUBY | 49966 | 423390 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 7.20 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Mar-24 | 3/14/2024 | \$ 8.37 | | 20240401120626 CREAMER | 3604 ROTOLO, MICHELLE L | 50072 | 423527 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 8.37 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Mar-24 | 3/20/2024 | \$ 128.35 | | 1561700 COFFEE & CAPPUCCINO - LIBERAL | 196 PRAIRIE FIRE COFFEE ROASTERS | 1039701 | 423174 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 128.35 | |

Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2024

CONFIDENTIAL

| | 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 | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Mar-24 | 3/29/2024 | \$ 125.57 | 20240410135649 | BREAKROOM DRINKS | 1493 PATTERSON, MELANIE A | 50265 | 424094 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 125.57 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Mar-24 | 3/31/2024 | \$ 24.06 | 20240408152431 | BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 50271 | 424142 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 24.06 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Mar-24 | 3/31/2024 | \$ 227.87 | 20240408152431 | COFFEE | 4351 RAUSCH, THEODORE J | 50271 | 424142 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 227.87 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/9/2024 | \$ 13.60 | 20240416113016 | BREAKROOM DRINKS | 4368 RILEY, HAYDEN E | 50336 | 424803 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 13.60 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/17/2024 | \$ 135.68 | 1568067 | COFFEE - LIBERAL | 196 PRAIRIE FIRE COFFEE ROASTERS | 1039854 | 424864 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 135.68 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/20/2024 | \$ 395.63 | 20240430125629 | BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 50457 | 425646 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 395.63 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/24/2024 | \$ 14.54 | 20240501111116 | CREAMER | 3842 LOBOS, BERTA | 50478 | 425881 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 14.54 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Apr-24 | 4/30/2024 | \$ 24.80 | 20240506144248 | BREAKROOM DRINKS | 3649 BLASI, AARON R | 50500 | 426048 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 24.80 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | May-24 | 5/6/2024 | \$ 20.88 | 20240607113458 | BREAKROOM DRINKS | 1493 PATTERSON, MELANIE A | 50782 | 428013 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 20.88 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | May-24 | 5/15/2024 | \$ 135.68 | 1574468 | COFFEE - LIBERAL | 196 PRAIRIE FIRE COFFEE ROASTERS | 1040047 | 426531 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 135.68 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | May-24 | 5/17/2024 | \$ 28.00 | 20240610143453 | BREAKROOM DRINKS | 4368 RILEY, HAYDEN E | 50818 | 428030 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 28.00 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | May-24 | 5/20/2024 | \$ 170.00 | 20240606123738 | BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 50838 | 428194 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 170.00 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | May-24 | 5/24/2024 | \$ 14.15 | 20240607112441 | CREAMER | 4102 MICHEL, ROSA | 50784 | 428013 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 14.15 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | May-24 | 5/31/2024 | \$ 100.65 | 20240610142518 | BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 50835 | 428186 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 100.65 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jun-24 | 6/12/2024 | \$ 135.68 | 1580879 | COFFEE - LIBERAL | 196 PRAIRIE FIRE COFFEE ROASTERS | 1040193 | 428436 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 135.68 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jun-24 | 6/20/2024 | \$ 24.47 | 20240625134154 | SOFT DRINKS | 4368 RILEY, HAYDEN E | 51103 | 430070 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 24.47 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jun-24 | 6/20/2024 | \$ 202.16 | 20240625132836 | SOFT DRINKS | 4351 RAUSCH, THEODORE J | 51021 | 429716 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 202.16 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jun-24 | 6/30/2024 | \$ 27.19 | 20240710100836 | BREAKROOM DRINKS | 4368 RILEY, HAYDEN E | 51104 | 430070 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 27.19 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jun-24 | 6/30/2024 | \$ 75.37 | 20240709183916 | BREAKROOM DRINKS | 1493 PATTERSON, MELANIE A | 51050 | 429942 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 75.37 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jun-24 | 6/30/2024 | \$ 143.32 | 20240710100836 | SOFT DRINKS | 4368 RILEY, HAYDEN E | 51104 | 430070 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 143.32 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jul-24 | 7/10/2024 | \$ 70.84 | 1587319 | COFFEE - LIBERAL | 196 PRAIRIE FIRE COFFEE ROASTERS | 1040376 | 430046 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 70.84 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jul-24 | 7/20/2024 | \$ 128.69 | 20240724084924 | DRINKS FOR SHOP | 4368 RILEY, HAYDEN E | 51161 | 431336 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 128.69 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jul-24 | 7/20/2024 | \$ 214.59 | 20240726121841 | FOLGERS FILTER PACKS | 4351 RAUSCH, THEODORE J | 51160 | 431336 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 214.59 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jul-24 | 7/20/2024 | \$ 239.92 | 20240726121841 | BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 51160 | 431336 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 239.92 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jul-24 | 7/31/2024 | \$ 13.91 | 20240806104011 | COFFEE CREAMER | 3604 ROTOLO, MICHELLE L | 51179 | 431789 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 13.91 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Jul-24 | 7/31/2024 | \$ 93.75 | 20240807180502 | BREAKROOM DRINKS | 4368 RILEY, HAYDEN E | 51229 | 432042 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 93.75 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Aug-24 | 8/1/2024 | \$ 140.00 | 07152024-HAUSER #1013 | RETIREMENT PARTY CAKE | 9999 HAUSER, KENZI | 1040592 | 432735 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 140.00 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Aug-24 | 8/20/2024 | \$ 65.92 | 20240910112117 | BREAKROOM DRINKS | 1608 AXLINE, AMY L | 51361 | 434003 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 65.92 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Aug-24 | 8/20/2024 | \$ 73.41 | 20240912085157 | BREAKROOM DRINKS | 4368 RILEY, HAYDEN E | 51334 | 433978 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 73.41 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Aug-24 | 8/20/2024 | \$ 128.67 | 20240829093041 | BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 51274 | 433619 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 128.67 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Aug-24 | 8/31/2024 | \$ 17.85 | 20240905122055 | CREAMER | 3842 LOBOS, BERTA | 51326 | 433962 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 17.85 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Sep-24 | 9/4/2024 | \$ 135.68 | 1599997 | COFFEE - LIBERAL | 196 PRAIRIE FIRE COFFEE ROASTERS | 1040659 | 433638 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 135.68 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Sep-24 | 9/20/2024 | \$ 10.38 | 20241003151341 | TEA | 4351 RAUSCH, THEODORE J | 51431 | 435798 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 10.38 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Sep-24 | 9/20/2024 | \$ 46.59 | 20241007232450 | BREAKROOM DRINKS | 1493 PATTERSON, MELANIE A | 51426 | 435798 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 46.59 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Sep-24 | 9/20/2024 | \$ 230.92 | 20241003151341 | BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 51431 | 435798 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 230.92 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Sep-24 | 9/30/2024 | \$ 103.65 | 20241008160747 | BREAKROOM DRINKS | 4368 RILEY, HAYDEN E | 51471 | 435891 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 103.65 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Oct-24 | 10/1/2024 | \$ 268.34 | 183791025 | FOLGERS REGULAR FILTER PACKS | 3624 ULINE INC | 18279 | 436042 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 268.34 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Oct-24 | 10/2/2024 | \$ 322.87 | 1606381 | COFFEE & CAPPUCCINO | 196 PRAIRIE FIRE COFFEE ROASTERS | 1040796 | 435523 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 322.87 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Oct-24 | 10/10/2024 | \$ 63.51 | 9301459824 | PUMPKIN SPICE CAPPUCCINO - LIBERAL | 196 PRAIRIE FIRE COFFEE ROASTERS | 1040830 | 436042 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 63.51 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Oct-24 | 10/20/2024 | \$ 18.10 | 20241028141549 | CREAMER | 3280 ALLEN, JULIE E | 51619 | 437986 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 18.10 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Oct-24 | 10/20/2024 | \$ 263.59 | 20241105172325 | BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 51549 | 437700 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 263.59 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Oct-24 | 10/31/2024 | \$ 68.75 | 20241108145255 | BREAKROOM DRINKS | 4368 RILEY, HAYDEN E | 51581 | 437913 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 68.75 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Nov-24 | 11/20/2024 | \$ 15.52 | 20241125120110 | CREAMER | 3776 ARMENDARIZ, LORENA | 51744 | 439720 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 15.52 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Nov-24 | 11/20/2024 | \$ 35.09 | 20241209175017 | BREAKROOM DRINKS | 1493 PATTERSON, MELANIE A | 51695 | 439682 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 35.09 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Nov-24 | 11/20/2024 | \$ 40.33 | 20241209164616 | BREAKROOM DRINKS | 4368 RILEY, HAYDEN E | 51713 | 439686 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 40.33 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Nov-24 | 11/20/2024 | \$ 155.38 | 20241127150648 | BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 51668 | 439309 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 155.38 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Nov-24 | 11/27/2024 | \$ 135.68 | 1619140 | COFFEE - LIBERAL | 196 PRAIRIE FIRE COFFEE ROASTERS | 1041101 | 439195 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 135.68 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Dec-24 | 12/20/2024 | \$ 46.19 | 20250103145436 | BREAKROOM DRINKS | 4368 RILEY, HAYDEN E | 51861 | 441586 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | - | \$ 46.19 | |

Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2024

CONFIDENTIAL

| 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 | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Dec-24 | 12/20/2024 | \$ 149.10 | 20241231100603 | BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 51860 | 441586 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 149.10 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Dec-24 | 12/20/2024 | \$ 1,982.47 | 20241231093024 | HOLIDAY PARTY CATERING | 1493 PATTERSON, MELANIE A | 51779 | 441185 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 1,982.47 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 17 - MEALS-50% DEDUCTIBLE | Dec-24 | 12/26/2024 | \$ 102.51 | 20250103152011 | BREAKROOM DRINKS | 4351 RAUSCH, THEODORE J | 51784 | 441227 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 102.51 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Feb-24 | 2/12/2024 | \$ 125.00 | 20240307145930 | 25 BREAKFAST BUTTONS | 1493 PATTERSON, MELANIE A | 49806 | 422218 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 125.00 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Jul-24 | 7/31/2024 | \$ 163.82 | 20240807183020 | LIB COMPANY PICNIC FOOD | 2193 TERRAZAS RUBY | 51221 | 432039 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 163.82 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Aug-24 | 8/20/2024 | \$ 26.71 | 20240911150256 | LIB COM PIC FOOD SUPPLIES | 2193 TERRAZAS RUBY | 51331 | 433978 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 26.71 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Aug-24 | 8/20/2024 | \$ 85.70 | 20240911150256 | LIB COMPANY PICNIC MEAL | 2193 TERRAZAS RUBY | 51331 | 433978 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 85.70 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Aug-24 | 8/20/2024 | \$ 240.58 | 20240911150256 | LIB COM PICNIC MEAL | 2193 TERRAZAS RUBY | 51331 | 433978 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 240.58 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Aug-24 | 8/31/2024 | \$ 28.38 | 20240906105421 | FOOD FOR EE#1013 RETIREMENT PARTY | 3525 ECK, MICHELLE L | 51327 | 433962 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 28.38 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Aug-24 | 8/31/2024 | \$ 81.12 | 20240906105421 | FOOD FOR EE#1013 RETIREMENT | 3525 ECK, MICHELLE L | 51327 | 433962 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 81.12 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Aug-24 | 8/31/2024 | \$ 448.98 | 20240911144535 | FOOD FOR EE#1013 RETIREMENT PARTY | 4190 LEIBHAM, MARTY G | 51372 | 434017 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 448.98 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Oct-24 | 10/20/2024 | \$ 65.02 | 20241029124236 | ML COMPANY PICNIC SUPPLIES | 4269 BERGFELD, DEIDRE D | 51543 | 437668 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 65.02 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Oct-24 | 10/20/2024 | \$ 358.22 | 20241029124236 | ML COMP PICNIC FOOD SUPPLIES | 4269 BERGFELD, DEIDRE D | 51543 | 437668 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 358.22 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Dec-24 | 12/20/2024 | \$ 2,374.20 | | 1906 CHRISTMAS PARTY CATERING/VENUE - ML EXCURSIONS LLC | 3603 GYP HILL | 1041426 | 441427 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 2,374.20 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Dec-24 | 12/27/2024 | \$ 63.23 | 20250108121232 | EMPLOYEE APP MEAL | 1493 PATTERSON, MELANIE A | 51821 | 441523 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 63.23 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Dec-24 | 12/31/2024 | \$ 16.76 | 20250106152044 | EMPLOYEE APP MEAL | 4269 BERGFELD, DEIDRE D | 51844 | 441523 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 16.76 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Dec-24 | 12/31/2024 | \$ 36.70 | 20250109094427 | EMPLOYEE APP DESSERT | 1644 GILLESPIE, NATHAN WILLIAM | 51868 | 441586 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 36.70 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion | Dec-24 | 12/31/2024 | \$ 215.93 | 20250106150349 | EMPLOYEE APP MEAL | 1608 AXLINE, AMY L | 51824 | 441523 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 215.93 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Feb-24 | 2/1/2024 | \$ 156.23 | | 52-24 BASKETBALL SHIRTS EMPLOYEE TEAM | 2635 LHS THE TOMAHAWK SHOP | 1039516 | 420855 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee/Other Activities- Disallowed (Golf Tour, etc.) | 100% | \$ (156.23) | | \$ - | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Apr-24 | 4/30/2024 | \$ 200.00 | 20240430-1632A | 4 MAN SCRAMBLE GOLF ENTRY | 1632 MEDICINE LODGE AREA CHAMBER OF COMMERCE | 1040046 | 425611 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee/Other Activities- Disallowed (Golf Tour, etc.) | 100% | \$ (200.00) | | \$ - | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Jul-24 | 7/19/2024 | \$ 513.46 | | 32929 TRAVEL MUGS QTY33 CO PICNIC | 3488 NISC GEAR LLC | 17797 | 430863 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee/Other Activities- Disallowed (Golf Tour, etc.) | 100% | \$ (513.46) | | \$ - | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Aug-24 | 8/9/2024 | \$ 80.00 | 20240809-2193 | LIB PICNIC REIMB TABLE/CHAIR RENTAL | 2193 TERRAZAS RUBY | 1040519 | 432115 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 80.00 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Aug-24 | 8/9/2024 | \$ 130.00 | 20240809-2193 | LIB PICNIC REIMB BOUNCY HOUSE RENTAL | 2193 TERRAZAS RUBY | 1040519 | 432115 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 130.00 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Aug-24 | 8/20/2024 | \$ 350.00 | 20240911150256 | BREEZE MASTER GOLF TOURN 4 PERSON TEAM | 2193 TERRAZAS RUBY | 51331 | 433978 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee/Other Activities- Disallowed (Golf Tour, etc.) | 100% | \$ (350.00) | | \$ - | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Aug-24 | 8/21/2024 | \$ 200.00 | 20240821-4438 | LIBERAL COMPANY PICNIC VENUE 2024 | 4438 TERRAZAS, JOSE | 1040612 | 433004 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 200.00 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Aug-24 | 8/31/2024 | \$ 491.60 | | TX FRNG-EMPLOYEE GIFTS | | 0 | 434145 | TAXABLE FRINGE AUG24 | General Ledger | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 491.60 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Sep-24 | 9/6/2024 | \$ 1,500.00 | | 16579 GIGAWATT GOLF TOURNAMENT 2024 | 237 WHEATLAND ELECTRIC COOPERATIVE | 135106 | 435787 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee/Other Activities- Disallowed (Golf Tour, etc.) | 100% | \$ (1,500.00) | | \$ - | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Sep-24 | 9/20/2024 | \$ 175.00 | 20241001093652 | LIB COED VBALL TEAM FEE | 2193 TERRAZAS RUBY | 51450 | 435855 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee/Other Activities- Disallowed (Golf Tour, etc.) | 100% | \$ (175.00) | | \$ - | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Oct-24 | 10/9/2024 | \$ 700.00 | 20241009-4446 | EMPLOYEE PICNIC ENTERTAINMENT 2024 | 4446 GARTLEMAN, COLTON | 1040789 | 435814 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 700.00 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Oct-24 | 10/20/2024 | \$ 18.80 | 20241029124236 | ML COMP PICNIC PRIZE EE#1077 | 4269 BERGFELD, DEIDRE D | 51543 | 437668 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 18.80 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Oct-24 | 10/20/2024 | \$ 23.63 | 20241029124236 | ML COMP PICNIC PRIZE EE#1128 | 4269 BERGFELD, DEIDRE D | 51543 | 437668 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 23.63 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Oct-24 | 10/20/2024 | \$ 104.88 | 20241108150609 | VBALL TEAM SHIRTS | 2193 TERRAZAS RUBY | 51566 | 437913 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee/Other Activities- Disallowed (Golf Tour, etc.) | 100% | \$ (104.88) | | \$ - | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Oct-24 | 10/31/2024 | \$ 264.92 | | TX FRNG-EMPLOYEE GIFTS | | 0 | 438076 | TAXABLE FRINGE - OCT24 | General Ledger | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 264.92 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Nov-24 | 11/30/2024 | \$ 2,193.44 | 20241209164448 | SPEC EMPLOYEE APP GIFTS QTY56 | 3837 LAYMAN, LARISSA L | 51742 | 439714 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 2,193.44 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Dec-24 | 12/20/2024 | \$ 16.39 | 20241231093024 | SPEC XMAS PARTY PRIZE PL 7PC KIT | 1493 PATTERSON, MELANIE A | 51779 | 441185 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 16.39 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Dec-24 | 12/20/2024 | \$ 65.25 | 20241223105821 | ML XMAS PARTY SUPPLIES | 4269 BERGFELD, DEIDRE D | 51753 | 440825 | Invoice | Accounts Payable | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 65.25 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Dec-24 | 12/31/2024 | \$ 175.00 | | Miscellaneous Charges | | 0 | 440711 | Miscellaneous Charge | Billing | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 175.00 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Dec-24 | 12/31/2024 | \$ 200.00 | | Miscellaneous Charges | | 0 | 439021 | Miscellaneous Charge | Billing | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 200.00 | |
| 1 - Southern | 930.4 | EMPLOYEE SOCIALS-XMAS/OTHER | 9 - EMPLOYEE ACTIVITIES | Dec-24 | 12/31/2024 | \$ 1,595.01 | | TX FRNG-EMPLOYEE GIFTS | | 0 | 442208 | TAXABLE FRINGE - DEC24 | General Ledger | 11-Administration and General Expense | Employee Activities-Allowed (Christmas Party, etc.) | 0% | \$ - | | \$ 1,595.01 | |
| Total | | | | | | \$ 279,893.88 | | | | | | | | | | | \$ (169,956.55) | | \$ 109,937.33 | |
| | | | | | | | | | | | | | | | | | | | \$ 0.00 | |

CONFIDENTIAL

Page 17 of 17

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 IndexReplacing Schedule General Rate Index Sheet 1Which was filed September 20, 2024

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

| DESCRIPTION | SCHEDULE | INDEX NO. |
|---|--------------------------|-----------|
| General Rate Index | General Rate Index | 1 |
| Single Phase | 25-SP | 2 |
| Held For Future Use | N/A | 3 |
| Three Phase | 25-TP | 4 |
| General Service-Large | 25-GSL | 5 |
| Held For Future Use | N/A | 6 |
| Industrial Service | 25-IS | 7 |
| Interruptible Industrial Service (FROZEN) | 25-INT | 8 |
| Economic Development Rider (FROZEN) | 13-EDR | 9 |
| Real-Time Price Program (FROZEN) | 13-RTP | 10 |
| Held For Future Use | N/A | 11 |
| Private Area/Street Lighting (FROZEN) | 25-PAL-SL-I | 12 |
| Decorative Security Lighting (FROZEN) | 25-DOL-I | 13 |
| Private Area Lighting (FROZEN) | 25-PAL-I | 14 |
| Street Lighting (FROZEN) | 25-SL-I | 15 |
| Street Lighting, Ornamental Vapor (FROZEN) | 25-OSL-V-I | 16 |
| LED Lighting | 25-LED | 17 |
| Sub-Transmission and Transmission Service | 25-STR | 18 |
| Municipal Lighting and Ancillary Service | 25-M-I | 19 |
| Water Pumping, Municipal | 25-WP | 20 |
| Irrigation Service | 25-IP-I | 21 |
| Temporary Service | 25-CS | 22 |
| Energy Cost Adjustment | 13-ECA | 23 |
| Net Metering Rider | 20-NM | 24 |
| Parallel Generation Rider – Qualifying Facility | 13-PGS-QF | 24 |
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Issued July 30 2025
Month Day YearEffective August 1 2025
Month Day YearBy 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)Schedule: 25-SPReplacing Schedule 24-RS Sheet 1
Which was filed September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

SINGLE PHASE SERVICEAVAILABLE

Entire Service Area.

APPLICABLE

Available for all single-phase service of single character supplied at one point of delivery, subject to the established rules and regulations.

This rate is applicable to all single-phase residential and single-phase non-domestic service of less than ten (10) kW of Demand. If a non-domestic service demand of ten (10) kW or over is reached for three (3) consecutive months during a twelve (12) month period, service will be changed to the GSL Rate. If service is changed to the GSL Rate, it will remain there for at least twelve (12) months. This schedule is not applicable to temporary, breakdown, standby, supplementary, resale or shared service.

CHARACTER OF SERVICE

Alternating current, 60 cycle, single phase, at available voltage.

NET MONTHLY BILLCustomer Charge \$16.67 per meter per month.Demand Charge \$3.00 per kW.Energy Charge

Summer

All kWh \$0.11601 per kWh.

Winter

All kWh \$0.10413 per kWh.

FBR Adjustment¹

Residential \$0.01195 per kWh

Residential Space Heating \$0.01123 per kWh

General Service Small \$0.01539 per kWh

Issued July 30 2025
Month Day YearEffective August 1 2025
Month Day YearBy 
Chantry C. Scott Executive VP/Assist CEO/CFO¹ FBR Adjustment per the Commission Order in Docket No. 24-SPEE-688-RTS.

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 25-SP

SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 24-RS Sheet 2
Which was filed September 20, 2024

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

Sheet 2 of 2 Sheets

Minimum

The minimum bill shall be the customer charge.

ENERGY COST ADJUSTMENT

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

DEMAND

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

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 July 30 2025
Month Day Year

Effective August 1 2025
Month Day Year

By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)Schedule: 25-TPReplacing Schedule 24-GSS Sheet 1
Which was filed September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

THREE PHASE SERVICEAVAILABLE

Entire Service Area.

APPLICABLE

Available for all three-phase general service of single character supplied at one point of delivery, subject to the established rules and regulations.

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 for three (3) consecutive months during a twelve (12) month period, service will be changed to the GSL Rate. If service is changed to the GSL Rate, it will remain there for at least twelve (12) months. This schedule is not applicable to temporary, breakdown, standby, supplementary, resale or shared service.

CHARACTER OF SERVICE

Alternating current, 60 cycles, three phase, at available secondary voltages.

NET MONTHLY BILLCustomer Charge \$22.98 per meter per month.Demand Charge \$3.00 per kW.

| <u>Energy Charge</u> | Winter Bills November 1 to June 30 inclusive | Summer Bills July 1 to October 31 inclusive |
|----------------------|--|---|
| All kWh per month | \$0.09066 per kWh | \$0.10166 per kWh |

FBR Adjustment²

Residential \$0.01195 per kWh

Residential Space Heating \$0.01123 per kWh

General Service Small \$0.01539 per kWh

Minimum

The minimum bill shall be the customer charge.

Issued July 30 2025
Month Day YearEffective August 1 2025
Month Day YearBy Chantry C. Scott
Executive VP/Assist CEO/CFO² FBR Adjustment per the Commission Order in Docket No. 24-SPEE-688-RTS.

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 25-TP

Replacing Schedules 24-GSS Sheet 2
Which was filed September 20, 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

ENERGY COST ADJUSTMENT

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

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 all three phase service under ten (10) kW demand, 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 July 30 2025
Month Day Year

Effective August 1 2025
Month Day Year

By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 25-GSLReplacing Schedule 24-GSL Sheet 1Which was filed September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 3 Sheets

GENERAL SERVICE LARGEAVAILABLE

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 three-phase and single-phase non-domestic service that exceeds ten (10) kW of demand in three (3) consecutive months.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles all single phase or three phase services at available voltages.

NET MONTHLY BILLCustomer Charge

\$41.46 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 7

\$11.29 per month

\$13.29 per month

Energy Charge

All kWh per month

\$0.08899 per kWh

\$0.08899 per kWh

FBR Adjustment³

General Service Large

\$0.00998 per kWh

General Service Space Heating

\$0.00617 per kWh

Issued July 30 2024
Month Day Year

Effective August 1 2024
Month Day Year

By 
Chantry C. Scott Executive VP/Assist CEO/CFO

³ FBR Adjustment per the Commission Order in Docket No. 24-SPEE-688-RTS.

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 25-GSL

Replacing Schedule 24-GSL Sheet 2
Which was filed September 20, 2024

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

Minimum

- 1. The Customer Charge plus the Demand Charge (not less than 50% of the highest demand in the previous 11 months).
- 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 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

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

DEMAND

Customer’s average kilowatt load during the fifteen (15) minute period of maximum use during the month, but not less than fifty percent (50%) of highest demand in previous eleven (11) months.

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 July 30 2025
Month Day Year

Effective August 1 2025
Month Day Year

By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)Schedule: 25-GSLReplacing Schedule 24-GSL Sheet 2
Which was filed September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 3 Sheets

PRIMARY SERVICE DISCOUNT

The rate provision of the net monthly bill excluding the Energy Cost Adjustment Clause and Property Tax Rider 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 non-domestic, and three-phase service in excess of ten (10) kW demand over three (3) consecutive months, 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 July 30 2025
Month Day YearEffective August 1 2025
Month Day YearBy 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 25-IS

(Name of Issuing Utility)

Replacing Schedule 24-IS Sheet 1

Which was filed September 20, 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

INDUSTRIAL SERVICEAVAILABLE

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 BILLCustomer 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

\$12.78 per month

\$15.78 per month

Energy Charge

All kWh per month

\$0.09011 per kWh

\$0.09011 per kWh

Issued July 30 2025
Month Day Year

Effective August 1 2025
Month Day Year

By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 25-IS

(Name of Issuing Utility)

Replacing Schedule 24-IS Sheet 2
Which was filed September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

Minimum

1. The Customer Charge plus the Demand Charge (not less than 50% of the highest demand in the previous 11 months).
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. 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. 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

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

DEMAND

Customer's average kilowatt load during the fifteen (15) minute period of maximum use during the month, but not less than fifty percent (50%) 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.

Issued July 30 2025
Month Day YearEffective August 1 2025
Month Day YearBy 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 25-IS

Replacing Schedule 24-IS Sheet 2
Which was filed September 20, 2024

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

PRIMARY SERVICE DISCOUNT

The rate provision of the net monthly bill excluding the Energy Cost Adjustment clause and Property Tax Rider 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 July 30 2025
Month Day Year

Effective August 1 2025
Month Day Year

By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 25-INTReplacing Schedule 24-INT Sheet 1

Which was filed September 20, 2024

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 (FROZEN)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 BILLCustomer Charge

\$100.62 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Demand ChargeNon-Interruptible

| | | |
|--------------------------|-------------------|-------------------|
| All kW of billing demand | \$12.78 per month | \$15.78 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 | \$0.09011 per kWh | \$0.09011 per kWh |
|-------------------|-------------------|-------------------|

Issued July 30 2025
Month Day Year

Effective August 1 2025
Month Day Year

By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 25-INTReplacing Schedule 24-INT Sheet 2

Which was filed September 20, 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 plus the Customer 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.

Add Delivery Charges are subject to Property Tax Surcharge

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 fifty percent (50%) 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 July 30 2025
Month Day Year

Effective August 1 2025
Month Day Year

By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 25-INTReplacing Schedule 24-INT Sheet 3

Which was filed September 20, 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 and Property Tax Surcharge 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 July 30 2025
Month Day Year

Effective August 1 2025
Month Day Year

By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 25-INT

Replacing Schedule 24-INT Sheet 4

Which was filed September 20, 2024SERVICE 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 July 30 2025
Month Day Year

Effective August 1 2025
Month Day Year

By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO. _____

(Name of Issuing Utility)

Schedule: 13-EDRReplacing Schedule ORIGINAL Sheet 1Which was filed INITIALSERVICE 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-EDRReplacing Schedule ORIGINAL Sheet 2Which was filed INITIALSERVICE AREA

(Territory to which schedule is applicable)

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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 energy 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 energy 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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Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO. _____

(Name of Issuing Utility)

Schedule: 13-RTPReplacing Schedule ORIGINAL Sheet 1Which was filed INITIALSERVICE AREA

(Territory to which schedule is applicable)

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REAL-TIME PRICE (RTP) PROGRAM-FROZENPURPOSE

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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Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 13-RTPReplacing Schedule ORIGINAL Sheet 2Which was filed INITIALSERVICE AREA

(Territory to which schedule is applicable)

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MONTHLY RATE

RTP Bill = Base Bill + Incremental Energy 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 = $\sum_h P_h^{RTP} * (\text{Actual Load}_h - CBL_h)$

\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 energy 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 energy and demand charges.

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-RTPReplacing Schedule ORIGINAL Sheet 3Which was filed INITIALSERVICE AREA

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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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Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO. _____

(Name of Issuing Utility)

Schedule: 13-RTPReplacing Schedule ORIGINAL Sheet 4Which was filed INITIALSERVICE AREA

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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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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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Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 25-PAL-SL-IReplacing Schedule 24-PAL-SL-I Sheet 1

Which was filed September 20, 2024

SERVICE AREA

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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.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

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
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 25-PAL-SL-IReplacing Schedule 24-PAL-SL-I Sheet 2Which was filed September 20, 2024SERVICE AREA

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No supplement or separate understanding
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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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Chantry C. Scott Executive VP/Assist CEO/CFO

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Schedule: 25-PAL-SL-IReplacing Schedule 24-PAL-SL-I Sheet 3

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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 PROVISIONSA. 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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Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
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Schedule: 25-PAL-SL-I

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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.

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By Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 25-PAL-SL-I

(Name of Issuing Utility)

Replacing Schedule 24-PAL-SL-I Sheet 5

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MONTHLY RATE – UNMETERED FACILITIES TABLE

INVESTMENT OPTIONS

| Style/Lamp | Lumens | Monthly kWh | 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 | \$15.59 | - | - | - | \$8.85 |
| 150W P.A.L. | 13,500 | 60 | \$24.36 | - | - | - | \$12.90 |
| 200W P.A.L. | 22,000 | 80 | \$28.86 | - | \$22.63 | - | \$16.67 |
| <u>On New Pole (Wood)</u> | | | | | | | |
| 100W P.A.L. | 7,920 | 40 | \$22.83 | - | - | - | \$9.32 |
| 150W P.A.L. | 13,500 | 60 | \$27.22 | - | - | - | \$13.07 |
| 200W P.A.L. | 22,000 | 80 | \$31.03 | - | - | - | \$16.80 |
| FLOOD LIGHTS | | | | | | | |
| <u>On Existing Pole</u> | | | | | | | |
| 150W Flood | 13,500 | 60 | \$27.53 | - | - | - | \$13.10 |
| 400W Flood | 45,000 | 160 | \$56.39 | - | \$44.11 | - | \$32.42 |
| 1000W Flood M.H. | 110,000 | 402 | \$102.66 | - | - | - | \$79.37 |
| <u>On New Pole (Wood)</u> | | | | | | | |
| 150W Flood | 13,500 | 60 | \$30.17 | - | - | - | \$13.30 |
| 400W Flood | 45,000 | 160 | \$58.44 | - | - | - | \$32.60 |
| 1000W Flood M.H. | 110,000 | 402 | \$122.51 | - | - | - | \$78.22 |
| STREET LIGHT | | | | | | | |
| <u>On Existing Pole</u> | | | | | | | |
| 100W P.A.L. Fixture | 7,920 | 40 | \$16.78 | - | - | - | \$8.94 |
| 150W P.A.L. Fixture | 13,500 | 60 | \$21.30 | - | - | - | \$12.69 |
| 200W P.A.L. Fixture | 22,000 | 80 | \$26.91 | - | - | - | \$16.53 |
| <u>On New Pole (Wood)</u> | | | | | | | |
| 100W P.A.L. Fixture | 7,920 | 40 | \$22.83 | - | - | - | \$9.32 |
| 150W P.A.L. Fixture | 13,500 | 60 | \$27.22 | - | - | - | \$13.07 |
| 200W P.A.L. Fixture | 22,000 | 80 | \$31.03 | - | - | - | \$16.80 |
| STREET LIGHT | | | | | | | |
| <u>On Existing Pole</u> | | | | | | | |
| 100W Cobra Head | 7,920 | 40 | \$16.78 | - | - | - | \$8.94 |
| 150W Cobra Head | 13,500 | 60 | \$21.30 | - | - | - | \$12.69 |
| 200W Cobra Head | 22,000 | 80 | \$26.91 | - | - | - | \$16.53 |
| 250W Cobra Head | 27,000 | 100 | \$30.99 | - | - | - | \$20.30 |
| 400W Cobra Head | 45,000 | 160 | \$42.24 | - | - | - | \$31.48 |
| <u>On New Pole (Wood)</u> | | | | | | | |
| 100W Cobra Head | 7,920 | 40 | \$25.90 | - | - | - | \$9.52 |
| 150W Cobra Head | 13,500 | 60 | \$29.88 | - | - | - | \$13.28 |
| 200W Cobra Head | 22,000 | 80 | \$33.27 | - | - | - | \$16.96 |
| 250W Cobra Head | 27,000 | 100 | \$38.31 | - | - | - | \$21.21 |
| 400W Cobra Head | 45,000 | 160 | \$49.57 | - | - | - | \$32.37 |
| <u>On New Pole (Steel)</u> | | | | | | | |
| 100W Cobra Head | 7,920 | 40 | \$37.76 | - | - | - | \$10.33 |
| 150W Cobra Head | 13,500 | 60 | \$41.73 | - | - | - | \$14.06 |
| 200W Cobra Head | 22,000 | 80 | \$46.01 | - | - | - | \$17.80 |
| 250W Cobra Head | 27,000 | 100 | \$52.61 | - | - | - | \$21.74 |
| 400W Cobra Head | 45,000 | 160 | \$63.82 | - | - | - | \$32.90 |

* 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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Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO. _____

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Schedule: 25-DOL-IReplacing Schedule 24-DOL-I Sheet 1Which was filed September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

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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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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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shall modify the tariff as shown hereon.

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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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Month Day Year

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By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO. _____

(Name of Issuing Utility)

Schedule: 25-DOL-IReplacing Schedule 24-DOL-I Sheet 4Which was filed September 20, 2024SERVICE 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 PROVISIONSA. 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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(Name of Issuing Utility)Schedule: 25-DOL-IReplacing Schedule 24-DOL-I Sheet 5Which was filed September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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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 July 30 2025
Month Day YearEffective August 1 2025
Month Day YearBy 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 25-DOL-IReplacing Schedule 24-DOL-I Sheet 6Which was filed September 20, 2024**SERVICE AREA**

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MONTHLY RATE – UNMETERED FACILITIES TABLE**INVESTMENT OPTIONS**

| | | | A** | B* | C* | D* | E** |
|--------------|--------|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Style/Lamp | Lumens | Monthly kWh | Cust-0% Co.-100% | Cust-25% Co.-75% | Cust-50% Co.-50% | Cust-75% Co.-25% | Cust-100% Co.-0% |
| ACORN | | | | | | | |
| 35W HPS | 2,025 | 14 | \$26.49 | - | - | - | \$5.25 |
| 100W HPS | 7,920 | 40 | \$41.02 | - | \$25.57 | - | \$10.82 |
| 250W HPS | 27,000 | 100 | \$52.10 | - | - | - | \$22.17 |
| SINGLE GLOBE | | | | | | | |
| 35W HPS | 2,205 | 14 | \$20.83 | - | - | - | \$4.86 |
| 70W HPS | 5,670 | 28 | \$34.89 | - | - | - | \$8.29 |
| 100W HPS | 7,920 | 40 | \$37.43 | - | - | - | \$10.59 |
| 150W HPS | 13,500 | 60 | \$41.40 | - | - | - | \$14.34 |
| MULT GLOBE | | | | | | | |
| 70W HPS (5) | 28,350 | 140 | \$99.48 | - | - | - | \$32.67 |
| 100W HPS (5) | 39,600 | 200 | \$111.82 | - | - | - | \$43.78 |
| 150W HPS (5) | 67,500 | 300 | \$131.43 | - | - | - | \$62.14 |
| LANTERN | | | | | | | |
| 35W HPS | 2,025 | 14 | \$24.05 | - | - | - | \$5.10 |
| 100W HPS | 7,920 | 40 | \$43.92 | - | - | - | \$11.00 |
| 250W HPS | 27,000 | 100 | \$56.59 | - | - | - | \$22.33 |
| SHOEBOX | | | | | | | |
| 100W HPS | 7,920 | 40 | \$50.52 | - | - | - | \$11.44 |
| 250W HPS | 27,000 | 100 | \$63.14 | - | - | - | \$22.77 |
| 400W HPS | 45,000 | 160 | \$75.17 | - | - | - | \$34.27 |
| 800W HPS | 90,000 | 320 | \$115.60 | - | - | - | \$65.31 |

* 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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Schedule: 25-PAL-IReplacing Schedule 24-PAL-I Sheet 1Which was filed September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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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 | \$19.55 | \$234.60 | \$15.59 | \$187.08 |
| 400 | 200 | 151 | 80 | \$41.12 | \$493.44 | \$28.86 | \$346.32 |
| 400 (Flood) | 150 | 151 | 60 | \$43.24 | \$518.88 | \$27.53 | \$330.36 |
| 1000 (Flood) | 400 | 355 | 160 | \$90.01 | \$1,080.12 | \$56.39 | \$676.68 |

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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Schedule: 25-PAL-IReplacing Schedule 24-PAL-I Sheet 2Which was filed September 20, 2024SERVICE AREA

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No supplement or separate understanding
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ENERGY COST ADJUSTMENT

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

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

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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(Name of Issuing Utility)Schedule: 25-PAL-IReplacing Schedule 24-PAL-I Sheet 3
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No supplement or separate understanding
shall modify the tariff as shown hereon.

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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.

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Month Day YearEffective August 1 2025
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SOUTHERN PIONEER ELECTRIC CO. _____

Schedule: 25-SL-I

(Name of Issuing Utility)

Replacing Schedule 24-SL-I Sheet 1Which was filed September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding
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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 | \$9.73 | \$112.44 |
| <u>Mercury Vapor</u> | | | |
| 7000 lumen lamps (clear) | 63 | \$20.20 | \$ 242.40 |

(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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(Name of Issuing Utility)

Schedule: 25-SL-I
Replacing Schedule 24-SL-I Sheet 2
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(Territory to which schedule is applicable)

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

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(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.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

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.

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Schedule: 25-OSL-V-IReplacing Schedule 24-OSL-V-I Sheet 1Which was filed September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding
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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 | \$20.73 | \$248.76 | \$16.78 | \$201.36 |
| 250 | 150 | 95 | 60 | \$27.34 | \$328.08 | \$21.30 | \$255.60 |
| 400 | 200 | 151 | 80 | \$39.16 | \$469.92 | \$26.91 | \$322.92 |

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.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

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Chantry C. Scott Executive VP/Assist CEO/CFO

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(Name of Issuing Utility)

Schedule: 25-OSL-V-IReplacing Schedule 24-OSL-V-I Sheet 2Which was filed September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

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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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(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.

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

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LED LIGHTINGAVAILABILITY

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.

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No supplement or separate understanding
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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.

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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.

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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 | \$13.65 | Per Light, Per Mo. |
| 108 W LED – Existing Pole | 200 W HPS | \$23.42 | Per Light, Per Mo. |
| 215 W LED – Existing Pole | 400 W HPS | \$35.27 | Per Light, Per Mo. |
| 48 W LED – New Wood Pole | 100 W HPS | \$20.89 | Per Light, Per Mo. |
| 108 W LED – New Wood Pole | 200 W HPS | \$29.78 | Per Light, Per Mo. |
| 215 W LED – New Wood Pole | 400 W HPS | \$42.60 | Per Light, Per Mo. |
| 108 W LED – New Steel Pole | 200 W HPS | \$42.52 | Per Light, Per Mo. |
| 215 W LED – New Steel Pole | 400 W HPS | \$56.85 | 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 | \$16.75 | Per Light, Per Mo. |
| 140 W LED – Existing Pole | 400 W HPS | \$27.03 | Per Light, Per Mo. |
| 459 W LED – Existing Pole | 1000 W MH | \$59.35 | Per Light, Per Mo. |
| 43 W LED – New Wood Pole | 150 W HPS | \$19.39 | Per Light, Per Mo. |
| 140 W LED – New Wood Pole | 400 W HPS | \$29.08 | Per Light, Per Mo. |
| 459 W LED – New Wood Pole | 1000 W MH | \$79.20 | 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 July 30 2025
Month Day Year

Effective August 1 2025
Month Day Year

By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 25-STR

Replacing Schedule 24-STR Sheet 1

Which was filed September 20, 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

SUB-TRANSMISSION & TRANSMISSION LEVEL ELECTRIC SERVICEAVAILABLE

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 RATEService 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 DEMAND CHARGE:
 - a. All kW @ \$1.45 per kW
3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.
4. LOCAL ACCESS CHARGE @ \$5.20 per kW (SEE SCHEDULE 25-LAC LOCAL ACCESS DELIVERY SERVICE)

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 DEMAND CHARGE:
 - a. All kW @ \$1.45 per kW
3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.

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.

Issued July 30 2025
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By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 25-STR

Replacing Schedule 24-STR Sheet 2
Which was filed September 20, 2024

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

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

MINIMUM BILL

1. The minimum bill shall be based on a demand specified by Company.
2. The Customer Charge
3. 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.

DELIVERY DEMAND CHARGE

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

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 Non-Coincident Peak (NCP) 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").

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Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 25-STR

Replacing Schedule 24-STR Sheet 3
Which was filed September 20, 2024

SERVICE AREA
(Territory to which schedule is applicable)

No supplement or separate understanding
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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.

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By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)Schedule: 25-M-IReplacing Schedule 24-M-I Sheet 1
Which was filed September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

MUNICIPAL LIGHTING & ANCILLARY SERVICECHARACTER OF SERVICE

Alternating current, approximately 60 cycles, single phase, at the Company's standard secondary voltage available from the appropriately sized transformer(s). Three-phase service may be supplied at the Company's option.

Service for incidental purposes such as food concession facilities may be included for billing purposes under this Schedule if the incidental use follows a similar usage pattern as the lighting service.

AVAILABILITY

This schedule is available 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.

NET MONTHLY BILLCustomer Charge

\$16.67 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Energy Charge

All kWh per month

\$0.14006 per kWh

\$0.15106 per kWh

Minimum

The minimum bill shall be the Customer Charge.

ENERGY COST ADJUSTMENT

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

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By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 25-M-I

Replacing Schedule 24-M-I Sheet 1
Which was filed September 20, 2024

SERVICE AREA
(Territory to which schedule is applicable)

No supplement or separate understanding
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Sheet 2 of 2 Sheets

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.

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Month Day Year

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By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)Schedule: 25-WPReplacing Schedule 24-WP Sheet 1
Which was filed September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding
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Sheet 1 of 2 Sheets

WATER PUMPING SERVICEAVAILABILITY

This schedule is available for municipal water pumping service.

NET MONTHLY BILLCustomer Charge

\$22.98 per meter per month

Demand Charge

\$3.00 per kW.

Energy Charge

\$0.11606 per kWh for kWh on bills dated November 1 to June 30, inclusive.

\$0.12706 per kWh for kWh on bills dated July 1 to October 31, inclusive.

Minimum

The minimum shall be the Customer Charge.

ENERGY COST ADJUSTMENT

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

TERMS OF PAYMENT

As per Schedule DPC.

Issued July 30 2025
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Month Day YearBy Chantry C. Scott
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SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 25-WP

Replacing Schedule 24-WP Sheet 1
Which was filed September 20, 2024

SERVICE AREA
(Territory to which schedule is applicable)

No supplement or separate understanding
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Sheet 2 of 2 Sheets

WATER PUMPING SERVICE

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 and Property Tax Surcharge, 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.

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Month Day Year

By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 25-IP-I

Replacing Schedule 24-IP-I Sheet 1
Which was filed September 20, 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

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

Energy Charge*
For all bills dated
November 1 through June 30 inclusive, per kWh \$0.10771

For all bills dated
July 1 through October 31 inclusive, per kWh \$0.11871

*The energy 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.

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By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 25-IP-I

Replacing Schedule 24-IP-I Sheet 2
Which was filed September 20, 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

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.

ENERGY COST ADJUSTMENT

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

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.

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By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO. _____

Schedule: 25-CS

(Name of Issuing Utility)

Replacing Schedule 24-CS Sheet 1
Which was filed September 20, 2024SERVICE 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 SERVICEAVAILABILITY

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

NET MONTHLY BILLEnergy Charge

\$0.28891 per kWh used, plus an amount equal to all the costs of installing and removing equipment to render service.

ENERGY COST ADJUSTMENT

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

CHARGES TO SERVE TEMPORARY LOCATION WILL BE PAID FOR BY THE CUSTOMER

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 July 30 2025
Month Day YearEffective August 1 2025
Month Day YearBy 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO. _____

(Name of Issuing Utility)

Schedule: 13-ECAReplacing Schedule ORIGINAL Sheet 1Which was filed INITIALSERVICE 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 ADJUSTMENTAPPLICABLE

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
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By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO. _____

(Name of Issuing Utility)

Schedule: 13-ECAReplacing Schedule ORIGINAL Sheet 2Which was filed INITIALSERVICE AREA

(Territory to which schedule is applicable)

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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
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Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 20-NMReplacing Schedule 13-NM Sheet 1Which was filed November 21, 2013**SERVICE AREA**

(Territory to which schedule is applicable)

No supplement or separate understanding
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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>For Customer with Approved Facilities</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.

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 20-NMReplacing Schedule 13-NM Sheet 2Which was filed November 21, 2013SERVICE 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.

Issued July 14 2020
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Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 20-NMReplacing Schedule 13-NM Sheet 3Which was filed November 21, 2013**SERVICE AREA**

(Territory to which schedule is applicable)

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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.

(Name of Issuing Utility)

Schedule: 20-NMReplacing Schedule 13-NM Sheet 4Which was filed November 21, 2013SERVICE AREA

(Territory to which schedule is applicable)

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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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By _____
Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 20-NMReplacing Schedule 13-NML Sheet 5Which was filed November 21, 2013SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding
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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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Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO. _____

(Name of Issuing Utility)

Schedule: 20-NMReplacing Schedule 13-NM Sheet 6Which was filed November 21, 2013SERVICE 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.

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.

(Name of Issuing Utility)

Schedule: 13-PGS-QFReplacing Schedule ORIGINAL Sheet 1Which 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 – 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,

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-QFReplacing Schedule ORIGINAL Sheet 2Which 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.

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-QFReplacing Schedule ORIGINAL Sheet 3Which was filed INITIALSERVICE 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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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)Schedule: 13-PGS-QFReplacing Schedule ORIGINAL Sheet 4
Which was filed INITIALSERVICE 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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Month Day YearEffective November 21 2013
Month Day YearBy Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)Schedule: 13-PGS-RReplacing Schedule ORIGINAL Sheet 1Which 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.

Issued November 21 2013
Month Day YearEffective November 21 2013
Month Day YearBy Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-PGS-RReplacing Schedule ORIGINAL Sheet 2Which 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
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-PGS-RReplacing Schedule ORIGINAL Sheet 3Which was filed INITIALSERVICE 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.

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-PGS-RReplacing Schedule ORIGINAL Sheet 4Which was filed INITIALSERVICE AREA

(Territory to which schedule is applicable)

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

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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

Effective November 21 2013
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 25-LACReplacing Schedule 24-LAC Sheet 1Which was filed September 20, 2024SERVICE 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 SERVICEAVAILABLE

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 @ \$5.20 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 July 30 2025
Month Day Year

Effective August 1 2025
Month Day Year

By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)Schedule: 25-LACReplacing Schedule 24-LAC Sheet 2
Which was filed September 20, 2024SERVICE 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 July 30 2025
Month Day YearEffective August 1 2025
Month Day YearBy 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC COMPANY
(Name of Issuing Utility)

Schedule: 2025 – PTR

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

Replacing Schedule 2024 - PTR
Which was filed January 18, 2024

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 \$(0.001944) per kWh charged to retail customers, \$0.000155 per kwh charged to STR customers and \$0.38162 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 2025
Month Day Year

Effective February 1 2025
Month Day Year

By Chantry C. Scott Executive VP/CFO

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 1

SOUTHERN PIONEER ELECTRIC CO.

Schedule: General Rate Index

(Name of Issuing Utility)

Replacing Schedule General Rate Index Sheet 1
Which was filed July 28, 2022 September 20, 2024

SERVICE AREA

(Territory to which schedule is applicable)

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

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| Held For Future Use | N/A | 3 |
| Three Phase | <u>2425</u> -TP | 4 |
| General Service-Large | <u>2425</u> -GSL | 5 |
| Held For Future Use | N/A | 6 |
| Industrial Service | <u>2425</u> -IS | 7 |
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| Economic Development Rider (FROZEN) | 13-EDR | 9 |
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Issued July 30 2024
Month Day Year

Effective August 1 2024
Month Day Year

By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-SPReplacing Schedule 2324-RS Sheet 1Which was filed August 4, 2023 September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

SINGLE PHASE SERVICEAVAILABLE

Entire Service Area.

APPLICABLE

Available for all single-phase service of single character supplied at one point of delivery, subject to the established rules and regulations.

This rate is applicable to all single-phase residential and single-phase non-domestic service of less than ten (10) kW of Demand. If a non-domestic service demand of ten (10) kW or over is reached for three (3) consecutive months during a twelve (12) month period, service will be changed to the GSL Rate. If service is changed to the GSL Rate, it will remain there for at least twelve (12) months. This schedule is not applicable to temporary, breakdown, standby, supplementary, resale or shared service.

CHARACTER OF SERVICE

Alternating current, 60 cycle, single phase, at available voltage.

NET MONTHLY BILLCustomer Charge \$16.67 per meter per month.Demand Charge \$3.00 per kW.Energy Charge

Summer

All kWh \$0.11601 per kWh.

Winter

All kWh \$0.10413 per kWh.

FBR Adjustment¹Residential \$0.00307-01195 per kWhResidential Space Heating \$0.00314-01123 per kWhGeneral Service Small \$0.00372-01539 per kWhIssued July 30 20242025
Month Day YearEffective August 1 20242025
Month Day YearBy Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO¹ FBR Adjustment per the Commission Order in Docket No. 24-SPEE-688-RTS.

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-SP

SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 2324-RS Sheet 2
Which was filed August 4, 2023 September 20, 2024

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

Sheet 2 of 2 Sheets

Minimum

The minimum bill shall be the customer charge.

ENERGY COST ADJUSTMENT

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

DEMAND

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

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 July 30 20242025
Month Day Year

Effective August 1 20242025
Month Day Year

By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-TPReplacing Schedule 2324-GSS Sheet 1Which was filed August 4, 2023 September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

THREE PHASE SERVICEAVAILABLE

Entire Service Area.

APPLICABLE

Available for all three-phase general service of single character supplied at one point of delivery, subject to the established rules and regulations.

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 for three (3) consecutive months during a twelve (12) month period, service will be changed to the GSL Rate. If service is changed to the GSL Rate, it will remain there for at least twelve (12) months. This schedule is not applicable to temporary, breakdown, standby, supplementary, resale or shared service.

CHARACTER OF SERVICE

Alternating current, 60 cycles, three phase, at available secondary voltages.

NET MONTHLY BILLCustomer Charge \$22.98 per meter per month.Demand Charge \$3.00 per kW.

| <u>Energy Charge</u> | Winter Bills November 1 to June 30 inclusive | Summer Bills July 1 to October 31 inclusive |
|----------------------|--|---|
| All kWh per month | \$0.09066 per kWh | \$0.10166 per kWh |

FBR Adjustment²Residential \$0.~~00307~~01195 per kWhResidential Space Heating \$0.~~00344~~01123 per kWhGeneral Service Small \$0.~~00372~~01539 per kWhMinimum

The minimum bill shall be the customer charge.

Issued July 30 20242025
Month Day YearEffective August 1 20242025
Month Day YearBy 
Chantry C. Scott Executive VP/Assist CEO/CFO² FBR Adjustment per the Commission Order in Docket No. 24-SPEE-688-RTS.

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)Schedule: 2425-TPReplacing Schedules 2324-GSS Sheet 2Which was filed August 4, 2023 September 20, 2024SERVICE 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

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

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 all three phase service under ten (10) kW demand, 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 July 30 20242025
Month Day YearEffective August 1 20242025
Month Day YearBy Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-GSLReplacing Schedule 2324-GSL Sheet 1Which was filed August 4, 2023 September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 3 Sheets

GENERAL SERVICE LARGEAVAILABLE

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 three-phase and single-phase non-domestic service that exceeds ten (10) kW of demand in three (3) consecutive months.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles all single phase or three phase services at available voltages.

NET MONTHLY BILLCustomer Charge

\$41.46 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 7

\$11.29 per month

\$13.29 per month

Energy Charge

All kWh per month

\$0.08899 per kWh

\$0.08899 per kWh

FBR Adjustment³

General Service Large

\$0.~~00250~~00998 per kWh

General Service Space Heating

\$0.~~00469~~00617 per kWh

Issued July 30 2024
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Effective August 1 2024
Month Day Year

By 
Chantry C. Scott Executive VP/Assist CEO/CFO

³ FBR Adjustment per the Commission Order in Docket No. 24-SPEE-688-RTS.

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-GSL

Replacing Schedule 2324-GSL Sheet 2

Which was filed August 4, 2023September 20, 2024

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

Minimum

- 1. The Customer Charge plus the Demand Charge (not less than 50% of the highest demand in the previous 11 months).
- 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 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

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

DEMAND

Customer's average kilowatt load during the fifteen (15) minute period of maximum use during the month, but not less than fifty percent (50%) of highest demand in previous eleven (11) months.

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 July 30 20242025
Month Day Year
Effective August 1 20242025
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By Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)Schedule: 2425-GSLReplacing Schedule 2324-GSL Sheet 2Which was filed August 4, 2023 September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 3 Sheets

PRIMARY SERVICE DISCOUNT

The rate provision of the net monthly bill excluding the Energy Cost Adjustment Clause and Property Tax Rider 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 non-domestic, and three-phase service in excess of ten (10) kW demand over three (3) consecutive months, 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 July 30 2024
Month Day YearEffective August 1 2024
Month Day YearBy 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-ISReplacing Schedule 2324-IS Sheet 1Which was filed August 4, 2023 September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 3 Sheets

INDUSTRIAL SERVICEAVAILABLE

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 BILLCustomer charge

\$102.15 per meter per month

Winter
Bills November 1
to June 30 inclusiveSummer
Bills July 1 to
October 31 inclusiveDemand Charge

\$12.78 per month

\$15.78 per month

Energy Charge

All kWh per month

\$0.~~08428~~ 09011 per kWh\$0.~~08428~~ 09011 per kWhIssued July 30 2024
Month Day YearEffective August 1 2024
Month Day YearBy 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-ISReplacing Schedule 2324-IS Sheet 2Which was filed August 4, 2023 September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

Minimum

1. The Customer Charge plus the Demand Charge (not less than 50% of the highest demand in the previous 11 months).
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. 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. 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

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

DEMAND

Customer's average kilowatt load during the fifteen (15) minute period of maximum use during the month, but not less than fifty percent (50%) 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.

Issued July 30 2024
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Effective August 1 2024
Month Day Year

By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-IS

SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 2324-IS Sheet 2
Which was filed August 4, 2023 September 20, 2024

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

Sheet 3 of 3 Sheets

PRIMARY SERVICE DISCOUNT

The rate provision of the net monthly bill excluding the Energy Cost Adjustment clause and Property Tax Rider 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.

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By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-INT

SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 2324-INT Sheet 1
Which was filed August 4, 2023September 20, 2024

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

Sheet 1 of 4 Sheets

INTERRUPTIBLE INDUSTRIAL SERVICE (FROZEN)

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 \$12.78 per month \$15.78 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 \$0.08428-09011 per kWh \$0.08428-09011 per kWh

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Effective August 1 20242025
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By Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-INTReplacing Schedule 2324-INT Sheet 2Which was filed August 4, 2023 September 20, 2024SERVICE 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 plus the Customer 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.

Add Delivery Charges are subject to Property Tax Surcharge

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 fifty percent (50%) 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 July 30 2024
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By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-INTReplacing Schedule 2324-INT Sheet 3Which was filed August 4, 2023 September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

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PRIMARY SERVICE DISCOUNT

The rate provision of the net monthly bill excluding the energy cost adjustment clause and Property Tax Surcharge 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 July 30 2024
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By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-INT

Replacing Schedule 2324-INT Sheet 4

Which was filed August 4, 2023September 20, 2024

SERVICE AREA
(Territory to which schedule is applicable)

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

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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.

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SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)Schedule: 13-EDRReplacing Schedule ORIGINAL Sheet 1Which was filed INITIALSERVICE 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-EDRReplacing Schedule ORIGINAL Sheet 2Which was filed INITIALSERVICE AREA

(Territory to which schedule is applicable)

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

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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 energy 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 energy 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-RTPReplacing Schedule ORIGINAL Sheet 1
Which was filed INITIALSERVICE 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-FROZENPURPOSE

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 YearEffective November 21 2013
Month Day YearBy Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-RTPReplacing Schedule ORIGINAL Sheet 2Which was filed INITIALSERVICE AREA

(Territory to which schedule is applicable)

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

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MONTHLY RATE

RTP Bill = Base Bill + Incremental Energy 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 = $\sum_h P_h^{RTP} * (\text{Actual Load}_h - CBL_h)$

\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 energy 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 energy and demand charges.

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-RTPReplacing Schedule ORIGINAL Sheet 3Which was filed INITIALSERVICE AREA

(Territory to which schedule is applicable)

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

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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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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO. _____

(Name of Issuing Utility)

Schedule: 13-RTPReplacing Schedule ORIGINAL Sheet 4Which was filed INITIALSERVICE AREA

(Territory to which schedule is applicable)

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

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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.

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-RTPReplacing Schedule ORIGINAL Sheet 5Which was filed INITIALSERVICE AREA

(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

Effective November 21 2013
Month Day Year

By _____
Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-PAL-SL-IReplacing Schedule 2324-PAL-SL-I Sheet 1Which was filed August 4, 2023 September 20, 2024SERVICE 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.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

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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Effective August 1 20242025
Month Day Year

By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-PAL-SL-IReplacing Schedule 2324-PAL-SL-I Sheet 2Which was filed August 4, 2023 September 20, 2024

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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Effective August 1 20242025
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By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-PAL-SL-IReplacing Schedule 2324-PAL-SL-I Sheet 3Which was filed August 4, 2023 September 20, 2024SERVICE 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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(Name of Issuing Utility)

Schedule: 2425-PAL-SL-IReplacing Schedule 2324-PAL-SL-I Sheet 4Which was filed August 4, 2023 September 20, 2024SERVICE 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 July 30 2024
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By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 2425-PAL-SL-I

(Name of Issuing Utility)

Replacing Schedule 2324-PAL-SL-I Sheet 5

SERVICE AREA

Which was filed August 4, 2023 September 20, 2024

(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** 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 | <u>\$13.5515.59</u> | - | - | - | <u>\$6.848.85</u> |
| 150W P.A.L. | 13,500 | 60 | <u>\$21.3024.36</u> | - | - | - | <u>\$9.8412.90</u> |
| 200W P.A.L. | 22,000 | 80 | <u>\$24.7828.86</u> | - | <u>\$18.5522.63</u> | - | <u>\$12.5916.67</u> |
| <u>On New Pole (Wood)</u> | | | | | | | |
| 100W P.A.L. | 7,920 | 40 | <u>\$20.7922.83</u> | - | - | - | <u>\$7.289.32</u> |
| 150W P.A.L. | 13,500 | 60 | <u>\$24.1627.22</u> | - | - | - | <u>\$10.0413.07</u> |
| 200W P.A.L. | 22,000 | 80 | <u>\$26.9531.03</u> | - | - | - | <u>\$12.7216.80</u> |
| FLOOD LIGHTS | | | | | | | |
| <u>On Existing Pole</u> | | | | | | | |
| 150W Flood | 13,500 | 60 | <u>\$24.4727.53</u> | - | - | - | <u>\$10.0413.10</u> |
| 400W Flood | 45,000 | 160 | <u>\$48.2456.39</u> | - | <u>\$35.9644.11</u> | - | <u>\$24.2732.42</u> |
| 1000W Flood M.H. | 110,000 | 402 | <u>\$82.48102.66</u> | - | - | - | <u>\$58.8979.37</u> |
| <u>On New Pole (Wood)</u> | | | | | | | |
| 150W Flood | 13,500 | 60 | <u>\$27.1130.17</u> | - | - | - | <u>\$10.2413.30</u> |
| 400W Flood | 45,000 | 160 | <u>\$50.2958.44</u> | - | - | - | <u>\$24.4532.60</u> |
| 1000W Flood M.H. | 110,000 | 402 | <u>\$102.03122.51</u> | - | - | - | <u>\$57.7478.22</u> |
| STREET LIGHT | | | | | | | |
| <u>On Existing Pole</u> | | | | | | | |
| 100W P.A.L. Fixture | 7,920 | 40 | <u>\$14.7416.78</u> | - | - | - | <u>\$6.908.94</u> |
| 150W P.A.L. Fixture | 13,500 | 60 | <u>\$18.2421.30</u> | - | - | - | <u>\$9.6312.69</u> |
| 200W P.A.L. Fixture | 22,000 | 80 | <u>\$22.8326.91</u> | - | - | - | <u>\$12.4516.53</u> |
| <u>On New Pole (Wood)</u> | | | | | | | |
| 100W P.A.L. Fixture | 7,920 | 40 | <u>\$20.7922.83</u> | - | - | - | <u>\$7.289.32</u> |
| 150W P.A.L. Fixture | 13,500 | 60 | <u>\$24.1627.22</u> | - | - | - | <u>\$10.0413.07</u> |
| 200W P.A.L. Fixture | 22,000 | 80 | <u>\$26.9531.03</u> | - | - | - | <u>\$12.7216.80</u> |
| STREET LIGHT | | | | | | | |
| <u>On Existing Pole</u> | | | | | | | |
| 100W Cobra Head | 7,920 | 40 | <u>\$14.7416.78</u> | - | - | - | <u>\$6.908.94</u> |
| 150W Cobra Head | 13,500 | 60 | <u>\$18.2421.30</u> | - | - | - | <u>\$9.6312.69</u> |
| 200W Cobra Head | 22,000 | 80 | <u>\$22.8326.91</u> | - | - | - | <u>\$12.4516.53</u> |
| 250W Cobra Head | 27,000 | 100 | <u>\$25.8930.99</u> | - | - | - | <u>\$15.2020.30</u> |
| 400W Cobra Head | 45,000 | 160 | <u>\$34.0942.24</u> | - | - | - | <u>\$23.3331.48</u> |
| <u>On New Pole (Wood)</u> | | | | | | | |
| 100W Cobra Head | 7,920 | 40 | <u>\$23.8625.90</u> | - | - | - | <u>\$7.489.52</u> |
| 150W Cobra Head | 13,500 | 60 | <u>\$26.8229.88</u> | - | - | - | <u>\$10.2213.28</u> |
| 200W Cobra Head | 22,000 | 80 | <u>\$29.1933.27</u> | - | - | - | <u>\$12.8816.96</u> |
| 250W Cobra Head | 27,000 | 100 | <u>\$33.2438.31</u> | - | - | - | <u>\$16.1121.21</u> |
| 400W Cobra Head | 45,000 | 160 | <u>\$41.4249.57</u> | - | - | - | <u>\$24.2232.37</u> |
| <u>On New Pole (Steel)</u> | | | | | | | |
| 100W Cobra Head | 7,920 | 40 | <u>\$35.7237.76</u> | - | - | - | <u>\$8.2910.33</u> |
| 150W Cobra Head | 13,500 | 60 | <u>\$38.6741.73</u> | - | - | - | <u>\$11.0014.06</u> |
| 200W Cobra Head | 22,000 | 80 | <u>\$41.9346.01</u> | - | - | - | <u>\$13.7217.80</u> |
| 250W Cobra Head | 27,000 | 100 | <u>\$47.5152.61</u> | - | - | - | <u>\$16.6421.74</u> |
| 400W Cobra Head | 45,000 | 160 | <u>\$55.6763.82</u> | - | - | - | <u>\$24.7532.90</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.

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Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-DOL-IReplacing Schedule 2324-DOL-I Sheet 1Which was filed August 4, 2023 September 20, 2024SERVICE 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 July 30 2024
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By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-DOL-IReplacing Schedule 2324-DOL-I Sheet 2Which was filed August 4, 2023 September 20, 2024

SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding
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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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Month Day Year

By Chantry C. Scott
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(Name of Issuing Utility)

Schedule: 2425-DOL-IReplacing Schedule 2324-DOL-I Sheet 3Which was filed August 4, 2023 September 20, 2025

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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(Name of Issuing Utility)

Schedule: 2425-DOL-I

SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 2324-DOL-I Sheet 4
Which was filed August 4, 2023September 20, 2024

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.

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Schedule: 2425-DOL-I

SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 2324-DOL-I Sheet 5
Which was filed August 4, 2023September 20, 2024

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 July 30 20242025
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SOUTHERN PIONEER ELECTRIC CO.

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Replacing Schedule 2324-DOL-I Sheet 6

SERVICE AREA

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Sheet 6 of 6 Sheets

MONTHLY RATE – UNMETERED FACILITIES TABLE

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% |
|--------------|--------|----------------|-----------------------------------|---------------------------|---------------------------------|---------------------------|---------------------------------|
| Style/Lamp | Lumens | Monthly kWh | | | | | |
| ACORN | | | | | | | |
| 35W HPS | 2,025 | 14 | \$25.78 <u>26.49</u> | - | - | - | \$4.54 <u>5.25</u> |
| 100W HPS | 7,920 | 40 | \$38.98 <u>41.02</u> | - | \$23.53 <u>25.57</u> | - | \$8.78 <u>10.82</u> |
| 250W HPS | 27,000 | 100 | \$47.00 <u>52.10</u> | - | - | - | \$17.07 <u>22.17</u> |
| SINGLE GLOBE | | | | | | | |
| 35W HPS | 2,205 | 14 | \$20.12 <u>20.83</u> | - | - | - | \$4.15 <u>4.86</u> |
| 70W HPS | 5,670 | 28 | \$33.46 <u>34.89</u> | - | - | - | \$6.86 <u>8.29</u> |
| 100W HPS | 7,920 | 40 | \$35.39 <u>37.43</u> | - | - | - | \$8.55 <u>10.59</u> |
| 150W HPS | 13,500 | 60 | \$38.34 <u>41.40</u> | - | - | - | \$11.28 <u>14.34</u> |
| MULT GLOBE | | | | | | | |
| 70W HPS (5) | 28,350 | 140 | \$92.35 <u>99.48</u> | - | - | - | \$25.54 <u>32.67</u> |
| 100W HPS (5) | 39,600 | 200 | \$101.63 <u>111.82</u> | - | - | - | \$33.59 <u>43.78</u> |
| 150W HPS (5) | 67,500 | 300 | \$116.14 <u>131.43</u> | - | - | - | \$46.85 <u>62.14</u> |
| LANTERN | | | | | | | |
| 35W HPS | 2,025 | 14 | \$23.34 <u>24.05</u> | - | - | - | \$4.39 <u>5.10</u> |
| 100W HPS | 7,920 | 40 | \$41.88 <u>43.92</u> | - | - | - | \$8.96 <u>11.00</u> |
| 250W HPS | 27,000 | 100 | \$51.59 <u>56.59</u> | - | - | - | \$17.23 <u>22.33</u> |
| SHOEBOX | | | | | | | |
| 100W HPS | 7,920 | 40 | \$48.48 <u>50.52</u> | - | - | - | \$9.40 <u>11.44</u> |
| 250W HPS | 27,000 | 100 | \$58.04 <u>63.14</u> | - | - | - | \$17.67 <u>22.77</u> |
| 400W HPS | 45,000 | 160 | \$67.02 <u>75.17</u> | - | - | - | \$26.12 <u>34.27</u> |
| 800W HPS | 90,000 | 320 | \$99.30 <u>115.60</u> | - | - | - | \$49.01 <u>65.31</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.

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Month Day YearBy Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-PAL-I

Replacing Schedule 24-PAL-I Sheet 1

Which was filed August 4, 2023September 20, 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:

| Nominal Watt Rating | | Monthly kWh | | Mercury Vapor | | High Pressure Sodium | |
|---------------------|----------------------|---------------|----------------------|-------------------|------------------|----------------------|------------------|
| Mercury Vapor | High Pressure Sodium | Mercury Vapor | High Pressure Sodium | Monthly Rate/Unit | Annual Rate/Unit | Monthly Rate/Unit | Annual Rate/Unit |
| 175 | 100 | 63 | 40 | \$19.55 | \$234.60 | \$15.59 | \$187.08 |
| 400 | 200 | 151 | 80 | \$41.12 | \$493.44 | \$28.86 | \$346.32 |
| 400 (Flood) | 150 | 151 | 60 | \$43.24 | \$518.88 | \$27.53 | \$330.36 |
| 1000 (Flood) | 400 | 355 | 160 | \$90.01 | \$1,080.12 | \$56.39 | \$676.68 |

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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By Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-PAL-IReplacing Schedule 2324-PAL-I Sheet 2Which was filed August 4, 2023 September 20, 2024SERVICE 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.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

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/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)Schedule: 2425-PAL-IReplacing Schedule 2324-PAL-I Sheet 3Which was filed August 4, 2023 September 20, 2024SERVICE 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 July 30 20242025
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Month Day YearBy 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-SL-IReplacing Schedule 2324-SL-I Sheet 1Which was filed August 4, 2023 September 20, 2024SERVICE 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 | <u>\$7.649.73</u> | <u>\$91.68112.44</u> |
| <u>Mercury Vapor</u> | | | |
| 7000 lumen lamps (clear) | 63 | <u>\$16.9920.20</u> | <u>\$ 203.88242.40</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.

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SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-SL-I

Replacing Schedule23Schedule24-SL-I Sheet 2
Which was filed August 4, 2023September 20, 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.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

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.

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SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-OSL-V-I

Replacing Schedule 2324-OSL-V-I Sheet 1
Which was filed August 4, 2023September 20, 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:

| Nominal Watt Rating | | Monthly kWh | | Mercury Vapor | | High Pressure Sodium | |
|---------------------|----------------------|---------------|----------------------|-------------------|------------------|----------------------|------------------|
| Mercury Vapor | High Pressure Sodium | Mercury Vapor | High Pressure Sodium | Monthly Rate/Unit | Annual Rate/Unit | Monthly Rate/Unit | Annual Rate/Unit |
| 175 | 100 | 63 | 40 | \$20.73 | \$248.76 | \$16.78 | \$201.36 |
| 250 | 150 | 95 | 60 | \$27.34 | \$328.08 | \$21.30 | \$255.60 |
| 400 | 200 | 151 | 80 | \$39.16 | \$469.92 | \$26.91 | \$322.92 |

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.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

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By Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-OSL-V-IReplacing Schedule 2324-OSL-V-I Sheet 2Which was filed August 4, 2023 September 20, 2024SERVICE 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/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-OSL-V-IReplacing Schedule 2324-OSL-V-I Sheet 3Which was filed August 4, 2023 September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

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(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.

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By Chantry C. Scott
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SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-LED

SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 2324-LED Sheet 1
Which was filed August 4, 2023September 20, 2024

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 July 30 20242025
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By Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-LEDReplacing Schedule 2324-LED Sheet 2Which was filed August 4, 2023 September 20, 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

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.

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(Name of Issuing Utility)

Schedule: 2425-LEDReplacing Schedule 2324-LED Sheet 3Which was filed August 4, 2023 September 20, 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

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.

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(Name of Issuing Utility)

Schedule: 2425-LED

SERVICE AREA

(Territory to which schedule is applicable)

Replacing Schedule 2324-LED Sheet 4

Which was filed August 4, 2023 September 20, 2024

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 | \$12.7313.65 | Per Light, Per Mo. |
| 108 W LED – Existing Pole | 200 W HPS | \$21.3823.42 | Per Light, Per Mo. |
| 215 W LED – Existing Pole | 400 W HPS | \$31.1935.27 | Per Light, Per Mo. |
| 48 W LED – New Wood Pole | 100 W HPS | \$19.9720.89 | Per Light, Per Mo. |
| 108 W LED – New Wood Pole | 200 W HPS | \$27.7429.78 | Per Light, Per Mo. |
| 215 W LED – New Wood Pole | 400 W HPS | \$38.5242.60 | Per Light, Per Mo. |
| 108 W LED – New Steel Pole | 200 W HPS | \$40.4842.52 | Per Light, Per Mo. |
| 215 W LED – New Steel Pole | 400 W HPS | \$52.7756.85 | 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 | \$15.9316.75 | Per Light, Per Mo. |
| 140 W LED – Existing Pole | 400 W HPS | \$24.3827.03 | Per Light, Per Mo. |
| 459 W LED – Existing Pole | 1000 W MH | \$50.6959.35 | Per Light, Per Mo. |
| 43 W LED – New Wood Pole | 150 W HPS | \$18.5719.39 | Per Light, Per Mo. |
| 140 W LED – New Wood Pole | 400 W HPS | \$26.4329.08 | Per Light, Per Mo. |
| 459 W LED – New Wood Pole | 1000 W MH | \$70.5479.20 | 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.

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Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-STR

Replacing Schedule 2324-STR Sheet 1

Which was filed August 4, 2023 September 20, 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

SUB-TRANSMISSION & TRANSMISSION LEVEL ELECTRIC SERVICEAVAILABLE

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 RATEService 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 DEMAND CHARGE:
 - a. All kW @ \$1.381.45 per kW
3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.
4. LOCAL ACCESS CHARGE @ \$4.345.20 per kW (SEE SCHEDULE 254-LAC LOCAL ACCESS DELIVERY SERVICE)

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 DEMAND CHARGE:
 - a. All kW @ \$1.381.45 per kW
3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.

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.

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SOUTHERN PIONEER ELECTRIC CO.

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(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

MINIMUM BILL

1. The minimum bill shall be based on a demand specified by Company.
2. The Customer Charge
3. 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.

DELIVERY DEMAND CHARGE

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

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 Non-Coincident Peak (NCP) 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 July 30 20242025
Month Day Year

Effective August 1 20242025
Month Day Year

By Chantry C. Scott
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-STR

SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 2324-STR Sheet 3
Which was filed August 4, 2023September 20, 2024

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.

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Effective August 1 20242025
Month Day Year

By Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-M-I

SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 2324-M-I Sheet 1
Which was filed August 4, 2023September 20, 2024

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

Sheet 1 of 2 Sheets

MUNICIPAL LIGHTING & ANCILLARY SERVICE

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles, single phase, at the Company’s standard secondary voltage available from the appropriately sized transformer(s). Three-phase service may be supplied at the Company’s option.

Service for incidental purposes such as food concession facilities may be included for billing purposes under this Schedule if the incidental use follows a similar usage pattern as the lighting service.

AVAILABILITY

This schedule is available 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.

NET MONTHLY BILL

Customer Charge

\$16.67 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Energy Charge

All kWh per month \$0.12555-14006 per kWh \$0.13655-15106 per kWh

Minimum

The minimum bill shall be the Customer Charge.

ENERGY COST ADJUSTMENT

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

Issued July 30 20242025
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By Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-M-I

SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 2324-M-I Sheet 1
Which was filed August 4, 2023September 20, 2024

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

Sheet 2 of 2 Sheets

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 July 30 20242025
Month Day Year
Effective August 1 20242025
Month Day Year
By Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-WPReplacing Schedule 2324-WP Sheet 1Which was filed August 4, 2023 September 20, 2024SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

WATER PUMPING SERVICEAVAILABILITY

This schedule is available for municipal water pumping service.

NET MONTHLY BILLCustomer Charge

\$22.98 per meter per month

Demand Charge

\$3.00 per kW.

Energy Charge

\$0.~~10901~~11606 per kWh for kWh on bills dated November 1 to June 30, inclusive.

\$0.~~12001~~12706 per kWh for kWh on bills dated July 1 to October 31, inclusive.

Minimum

The minimum shall be the Customer Charge.

ENERGY COST ADJUSTMENT

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

TERMS OF PAYMENT

As per Schedule DPC.

Issued July 30 20242025
Month Day Year

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By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-WP

SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 2324-WP Sheet 1
Which was filed August 4, 2023 September 20, 2024

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

Sheet 2 of 2 Sheets

WATER PUMPING SERVICE

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 and Property Tax Surcharge, 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 July 30 20242025
Month Day Year

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Month Day Year

By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-IP-I

Replacing Schedule 2324-IP-I Sheet 1
Which was filed August 4, 2023 September 20, 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

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

Energy Charge*
For all bills dated
November 1 through June 30 inclusive, per kWh \$0.~~099~~1810771

For all bills dated
July 1 through October 31 inclusive, per kWh \$0.~~440~~1811871

*The energy 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.

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By Chantry C. Scott
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SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-IP-I

Replacing Schedule 2324-IP-I Sheet 2

Which was filed August 4, 2023September 20, 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

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.

ENERGY COST ADJUSTMENT

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

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 July 30 20242025
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Effective August 1 20242025
Month Day Year

By Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-CSReplacing Schedule 2324-CS Sheet 1Which was filed August 4, 2023 September 20, 2024SERVICE 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 SERVICEAVAILABILITY

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

NET MONTHLY BILLEnergy Charge

\$0.26848-28891 per kWh used, plus an amount equal to all the costs of installing and removing equipment to render service.

ENERGY COST ADJUSTMENT

Energy sales under this schedule are subject to the Energy Cost Adjustment Clause.

PROPERTY TAX SURCHARGE

Energy sales under this schedule are subject to the Property Tax Surcharge.

CHARGES TO SERVE TEMPORARY LOCATION WILL BE PAID FOR BY THE CUSTOMER

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 July 30 20242025
Month Day Year

Effective August 1 20242025
Month Day Year

By 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO. _____

(Name of Issuing Utility)

Schedule: 13-ECAReplacing Schedule ORIGINAL Sheet 1Which was filed INITIALSERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding
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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
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Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO. _____

(Name of Issuing Utility)

Schedule: 13-ECAReplacing Schedule ORIGINAL Sheet 2Which was filed INITIALSERVICE AREA

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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

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 20-NMReplacing Schedule 13-NM Sheet 1Which 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>For Customer with Approved Facilities</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.

(Name of Issuing Utility)

Schedule: 20-NMReplacing Schedule 13-NM Sheet 2Which was filed November 21, 2013SERVICE 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.

Issued July 14 2020
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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 20-NMReplacing Schedule 13-NM Sheet 3Which was filed November 21, 2013SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding
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Sheet 3 of 6 Sheets

DEFINITIONSCustomer-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.

Issued July 14 2020
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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 20-NMReplacing Schedule 13-NM Sheet 4Which was filed November 21, 2013SERVICE 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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By _____
Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 20-NMReplacing Schedule 13-NML Sheet 5Which was filed November 21, 2013SERVICE 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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By _____
Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO. _____

(Name of Issuing Utility)

Schedule: 20-NMReplacing Schedule 13-NM Sheet 6Which was filed November 21, 2013SERVICE 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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Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 13-PGS-QFReplacing Schedule ORIGINAL Sheet 1Which 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 – 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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(Territory to which schedule is applicable)

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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.

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-QFReplacing Schedule ORIGINAL Sheet 3Which was filed INITIALSERVICE 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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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)Schedule: 13-PGS-QFReplacing Schedule ORIGINAL Sheet 4
Which was filed INITIALSERVICE 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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Month Day YearEffective November 21 2013
Month Day YearBy Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-PGS-RReplacing Schedule ORIGINAL Sheet 1Which was filed INITIAL**SERVICE AREA**

(Territory to which schedule is applicable)

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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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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

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(Territory to which schedule is applicable)

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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
Month Day Year

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

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No supplement or separate understanding
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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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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

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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

Effective November 21 2013
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.
(Name of Issuing Utility)

Schedule: 2425-LAC

SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 2324-LAC Sheet 1
Which was filed August 4, 2023September 20, 2024

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 @ \$4.345.20

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 demandcoincident 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 July 30 20242025
Month Day Year

Effective August 1 20242025
Month Day Year

By Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-LACReplacing Schedule 2324-LAC Sheet 2Which was filed August 4, 2023 September 20, 2024SERVICE 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 July 30 20242025
Month Day YearEffective August 1 20242025
Month Day YearBy 
Chantry C. Scott Executive VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC COMPANY
(Name of Issuing Utility)

Schedule: 2025 – PTR

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

Replacing Schedule 2024 - PTR
Which was filed January 18, 2024

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 \$(0.001944) per kWh charged to retail customers, \$0.000155 per kwh charged to STR customers and \$0.38162 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 2025
Month Day Year

Effective February 1 2025
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 28, 2025

Re: Southern Pioneer 2025 5th Consolidated FBR Plan Annual Filing

Staff Report:

- Staff reported to the Council that the fifth annual rate adjustment under the Consolidated Formula Based Ratemaking Plan (“Consolidated FBR Plan”) is due Thursday, May 1, 2025. 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 increase for the distribution system and the proposed rate increase for the 34.5 kV system based on the established DSC formula. Staff then presented the combined distribution and 34.5 kV system rate changes for each retail rate schedule in the table below and indicated an overall retail rate increase of 4.0% 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 (23-RS) | | | | | |
| 2 | General Use | 18,049,885 | 189,651 | 823,680 | 1,013,330 | 5.6% |
| 3 | Space Heating | 500,661 | 5,081 | 22,066 | 27,147 | 5.4% |
| 4 | General Service Small (23-GSS) | 2,245,212 | 28,426 | 123,457 | 151,883 | 6.8% |
| 5 | General Service Large (23-GSL) | 16,837,373 | 174,590 | 758,270 | 932,860 | 5.5% |
| 6 | General Service Space Heating | 272,843 | 1,977 | 8,586 | 10,563 | 3.9% |
| 7 | Industrial Service (23-IS) | 4,713,307 | 46,459 | 201,779 | 248,239 | 5.3% |
| 8 | Industrial Service-Primary Discount | 0 | 0 | 0 | - | N.A. |
| 9 | Real-Time Pricing (13-RTP) | 4,812 | 0 | 0 | - | N.A. |
| 10 | Transmission Level Service (23-STR) | 22,625,049 | 7,844 | 118,375 | 126,220 | 0.6% |
| 11 | Municipal Power Service (23-M-I) | 39,186 | 629 | 2,732 | 3,361 | 8.6% |
| 12 | Water Pumping Service (23-WP) | 858,569 | 9,497 | 41,246 | 50,743 | 5.9% |
| 13 | Irrigation Service (23-IP-I) | 343,780 | 3,653 | 15,864 | 19,516 | 5.7% |
| 14 | Temporary Service (23-CS) | 14,821 | 222 | 965 | 1,187 | 8.0% |
| 15 | Lighting | 1,120,392 | 21,856 | 94,924 | 116,780 | 10.4% |
| 16 | Total Retail Rates | 67,625,890 | 489,885 | 2,211,945 | 2,701,830 | 4.0% |

¹ The increase 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 \$4.34/kW to \$5.20/kW.
- Staff discussed with the Council the drivers of the retail 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 above and foregoing was electronically served this 1st day of May, 2025, to:

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