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

Docket No. 25-SPEE-___-RTS

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

Docket No. 25-SPEE-<u>395</u>-RTS

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 subtransmission 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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Rich Macke VP, Economics, Rates & Business Planning Rate and Financial Analyst Power System Engineering, Inc. macker@powersystem.org

Justin Craswell Power System Engineering, Inc. craswelli@powersystem.org

II. BACKGROUND

- 3. The Commission's Order in the19-240 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. <u>34.5kV Rate Adjustment</u>

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.

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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 tar	riff 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
Richard J. Macke Vice President of Economics, Rates, and Business Planning for Power Systems Engineering, Inc.	 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
Chantry C. Scott	proposed combined rate tariffs.Summary of the primary drivers of
Chantry C. Scott Executive VP/Assistant CEO & CFO Southern Pioneer Electric Company	• Summary of the primary drivers of increases in the cost of electric service, excluding power costs, for test year 2024

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,

<u>|s| Will Wohlford</u>

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ATTORNEY FOR SOUTHERN PIONEER

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

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.

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- 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.

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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 fiveyears 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.l.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 ÷ \$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 shortterm 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). 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 directassigned 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.

30.0

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
- For the Sub-Transmission and Transmission Level Service Rate ("STR") rate

the approval by the Commission.

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 Staffs 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 I) 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 subtransmission 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' 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.

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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).

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EXHIBIT 2

RUS Form 7 2024-2022 AUDITED

Southern Pioneer Electric Company Exhibit 2 Annual Form 7 - 2024

NATIONAL RURAL UTILITIES		BORROWER NA	ME	Southern Pioneer	Electric Company
COOPERATIVE FINANCE CORPORATI	ION	BORROWER DE	SIGNATION	•	KS060
FINANCIAL AND STATISTICAL REPO		ENDING DATE			12/31/2024
Submit electronic copy only. Enter names below, no signat		-	he nearest dollar		
			ine nearest uonar.		
CERTIFICATION	BALANCE CI	HECK RESULTS			
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.			AUTHO	DRIZATION	
Carling Sut 4/29/2025		Needs Attention Please Review	NRECA uses rural electric system da purposes. May we provide this repo		•
Name of CFO/Office Manager Date	25	Matches		O NO	
Name of General Manager/CEO Date Date			Does your system provide broa		
Name of person submitting Form 7 Date			O YES	● NO	
PART A. STATEMENT OF OPERATIONS					
			YEAR-TO-DATE		I
ITEM		LAST YEAR	THIS YEAR	BUDGET	THIS MONTH
		(a)	(b)	(c)	(d)
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 15. Tax Expense - Other		1,208,829	- -	v	940,241
16. Interest on Long-Term Debt		5,424,163	1,213,769 5,699,565	1,566,100 5,614,947	
17. Interest Charged to Construction (Credit)		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				
THE DE DATH ON TRANSMISSION AND DISTRIBUTION		TO-DATE		VEAR-T	TO-DATE
ITEM	LAST YEAR	THIS YEAR	ITEM	LAST YEAR	THIS YEAR
	(a)	(b)	1 1 1/1/1	(a)	(b)
1. New Services Connected	(a) 81		5. Miles Transmission	(a) 295	295
2. Services Retired	29		6. Miles Distribution Overhead	829	829
3. Total Services In Place	18,584		7. Miles Distribution Underground	35	37
4. Idle Services (Exclude Seasonal)	1,507		8. Total Miles Energized (5+6+7)	1,159	1,161

CFC Form 7 (Jan 2025)



FINANCIAL AND STATISTICAL REPORT EN PART C. BALANCE SHEET	DRROWER DESIGNATION IDING DATE IDING DATE LIABILITIES AND OTHER CREDITS Memberships Patronage Capital Operating Margins - Prior Years Operating Margins - Current Year Non-Operating Margins Other Margins & Equities Total Margins & Equities (29 thru 34) Long-Term Debt CFC (Net) Long-Term Debt CFC (Net) Dobligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations Total Other Noncurrent Liabilities (39+40)	KS060 12/31/2024 0 0 49,163,998 0 (213,297 3,465,333 917,232 53,333,266 0 98,027,209 98,027,209 0 0
PART C. BALANCE SHEET ASSETS AND OTHER DEBITS 162,719,815 29.1 1. Total Utility Plant in Service 162,719,815 29.1 2. Construction Work in Progress 1,975,006 30.1 3. Total Utility Plant (1+2) 164,694,821 31.0 4. Accum. Provision for Depreciation and Amort 36,062,851 32.0 5. Net Utility Plant (3-4) 128,631,970 33.1 6. Nonutility Property - Net 0 34.0 7. Investment in Subsidiary Companies 35,853,153 35.1 8. Invest. in Assoc. Org Patronage Capital 3,989,376 36.1 9. Invest in Assoc. Org Other - General Funds 1,000 37.1 10. Invest in Assoc. Org Other - Nongeneral Funds 0 38.1 11. Investments in Economic Development Projects 0 39.0 12. Other Investments 1,030,143 40.1 13. Special Funds 0 41.1 14. Total Other Property & Investments (6 thru 13) 40,873,672 42.1 15. Cash-General Funds 147,650 43.1 16. Cash-Construction Funds-Trustee 0	LIABILITIES AND OTHER CREDITS Memberships Patronage Capital Operating Margins - Prior Years Operating Margins - Current Year Non-Operating Margins Other Margins & Equities Total Margins & Equities Total Margins & Equities (29 thru 34) Long-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations	0 49,163,998 0 (213,297 3,465,333 917,232 53,333,266 0 98,027,209 98,027,209
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5. Net Utility Plant (3-4) 128,631,970 33. 6. Nonutility Property - Net 0 34. 7. Investment in Subsidiary Companies 35,853,153 35. 8. Invest. in Assoc. Org Patronage Capital 3,989,376 36. 9. Invest. in Assoc. Org Other - General Funds 1,000 37. 10. Invest in Assoc. Org Other - Nongeneral Funds 0 38. 11. Investments in Economic Development Projects 0 39. 12. Other Investments 1,030,143 40. 13. Special Funds 0 41. 14. Total Other Property & Investments (6 thru 13) 40,873,672 42. 15. Cash-General Funds 147,650 43. 16. Cash-Construction Funds-Trustee 0 44.	Non-Operating Margins Other Margins & Equities Total Margins & Equities (29 thru 34) Long-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations	3,465,333 917,232 53,333,266 0 98,027,209 98,027,209
6. Nonutility Property - Net 0 34. 7. Investment in Subsidiary Companies 35,853,153 35. 8. Invest. in Assoc. Org Patronage Capital 3,989,376 36. 9. Invest. in Assoc. Org Other - General Funds 1,000 37. 10. Invest in Assoc. Org Other - Nongeneral Funds 0 38. 11. Investments in Economic Development Projects 0 39. 12. Other Investments 1,030,143 40. 13. Special Funds 0 41. 14. Total Other Property & Investments (6 thru 13) 40,873,672 42. 15. Cash-General Funds 147,650 43. 16. Cash-Construction Funds-Trustee 0 44.	Other Margins & Equities Total Margins & Equities (29 thru 34) Long-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations	917,232 53,333,266 0 98,027,209 98,027,209
7. Investment in Subsidiary Companies 35,853,153 35. 7. Investment in Subsidiary Companies 35,853,153 35. 8. Invest. in Assoc. Org Patronage Capital 3,989,376 36. 9. Invest. in Assoc. Org Other - General Funds 1,000 37. 10. Invest in Assoc. Org Other - Nongeneral Funds 0 38. 11. Investments in Economic Development Projects 0 39. 12. Other Investments 1,030,143 40. 13. Special Funds 0 41. 14. Total Other Property & Investments (6 thru 13) 40,873,672 42. 15. Cash-General Funds 144,650 43. 16. Cash-Construction Funds-Trustee 0 44.	Total Margins & Equities (29 thru 34) Long-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations	53,333,266 0 98,027,209 98,027,209
8. Invest. in Assoc. Org Patronage Capital 3,989,376 36. 9. Invest. in Assoc. Org Other - General Funds 1,000 37. 10. Invest in Assoc. Org Other - Nongeneral Funds 0 38. 11. Invest in Assoc. Org Other - Nongeneral Funds 0 39. 12. Other Investments 1,030,143 40. 13. Special Funds 0 41. 14. Total Other Property & Investments (6 thru 13) 40,873,672 42. 15. Cash-General Funds 147,650 43. 16. Cash-Construction Funds-Trustee 0 44.	Long-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations	0 98,027,209 98,027,209
9. Invest. in Assoc. Org Other - General Funds 1,000 37. 10. Invest in Assoc. Org Other - Nongeneral Funds 0 38. 11. Investments in Economic Development Projects 0 39. 12. Other Investments 1,030,143 40. 13. Special Funds 0 41. 14. Total Other Property & Investments (6 thru 13) 40,873,672 42. 15. Cash-General Funds 147,650 43. 16. Cash-Construction Funds-Trustee 0 44.	Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations	98,027,209
10. Invest in Assoc. Org Other - Nongeneral Funds 0 38. 11. Investments in Economic Development Projects 0 39. 12. Other Investments 1,030,143 40. 13. Special Funds 0 41. 14. Total Other Property & Investments (6 thru 13) 40,873,672 42. 15. Cash-General Funds 147,650 43. 16. Cash-Construction Funds-Trustee 0 44.	Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations	98,027,209
11. Investments in Economic Development Projects 0 39. 12. Other Investments 1,030,143 40. 13. Special Funds 0 41. 14. Total Other Property & Investments (6 thru 13) 40,873,672 42. 15. Cash-General Funds 147,650 43. 16. Cash-Construction Funds-Trustee 0 44.	Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations	
12. Other Investments 1,030,143 40. 13. Special Funds 0 41. 14. Total Other Property & Investments (6 thru 13) 40,873,672 42. 15. Cash-General Funds 147,650 43. 16. Cash-Construction Funds-Trustee 0 44.	Accumulated Operating Provisions - Asset Retirement Obligations	0
13. Special Funds 0 41. 14. Total Other Property & Investments (6 thru 13) 40,873,672 42. 15. Cash-General Funds 147,650 43. 16. Cash-Construction Funds-Trustee 0 44.		0
14. Total Other Property & Investments (6 thru 13) 40,873,672 42. 15. Cash-General Funds 147,650 43. 16. Cash-Construction Funds-Trustee 0 44.	Total Other Moleur ent Elabilities (02110)	0
15. Cash-General Funds147,65043.16. Cash-Construction Funds-Trustee044.	Notes Payable	2,427,690
16. Cash-Construction Funds-Trustee 0 44.	Accounts Payable	4,155,507
	Consumers Deposits	2,558,017
17. Special Deposits 0 45.	Current Maturities Long-Term Debt	6,964,777
	Current Maturities Long-Term Debt-Economic Dev.	0,001,777
	Current Maturities Capital Leases	0
	Other Current & Accrued Liabilities	2,583,563
	Total Current & Accrued Liabilities (42 thru 48)	18,689,554
	Deferred Credits	19,004,504
	Total Liabilities & Other Credits (35+38+41+49+50)	189,054,533
24. Prepayments 385,618		
25. Other Current & Accrued Assets 2,105,792 EST	TIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION	
26. Total Current & Accrued Assets (15 thru 25) 13,091,193 Bala	ance Beginning of Year	22,678,327
27. Deferred Debits 6,457,698 Amo	ounts Received This Year (Net)	1,189,454
28. Total Assets & Other Debits (5+14+26+27) 189,054,533 TOT	TAL Contributions-In-Aid-Of-Construction	23,867,781
27. Deferred Debits 6,457,698 Amo	nounts Received This Year (Net) TAL Contributions-In-Aid-Of-Construction	1,189,45 23,867,78

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.



	NA	ATIONAL RURAL UTILITI	ES			BORROWER N	AME	Southern Electric	Pioneer Company
	COOPEI	RATIVE FINANCE CORPO	RATION			BORROWER D	ESIGNATION		KS060
	FINANG	CIAL AND STATISTICAL R	FPORT			ENDING DATE			12/31/2024
PAR	T E. CHANGES IN UTILITY PLANT		LI ONI						12/31/2021
	PLANT ITEM	BALANCE BEGIN (a		ADDITIONS (b)		CMENTS c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE EI	ND OF YEAR
1	Distribution Plant Subtotal	,	77,524,263	3,954,870	````	1,442,730	0	ì	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)								
		CFC NO LO? se sections refer to data on "Mate	erials and Supplies	" (F), "Energy Eff	-		0 am" (J),		164,694,821
PAR			NGER REQUIRES erials and Supplies	SECTIONS "F",	iciency and Conser	TA	1		164,694,821
PAR	Thos Th. SERVICE INTERRUPTIONS Av		NGER REQUIRES erials and Supplies	S SECTIONS "F", " (F), "Energy Eff eting and Board Da er Consumer by	iciency and Conser ata" (M). Avg. Minutes p	TA	1	onsumer by Cause	164,694,821 TOTAL
PAR	Thos T H. SERVICE INTERRUPTIONS	se sections refer to data on "Mate vg. Minutes per Consumer by	NGER REQUIRES erials and Supplies and "Annual Mee Avg. Minutes pe	S SECTIONS "F", " (F), "Energy Eff eting and Board Da er Consumer by use Event	iciency and Conser ata" (M). Avg. Minutes p Ca Plar	TA vation Loan Progr er Consumer by use	am" (J),	her	
PAR 1.	Thos Th. SERVICE INTERRUPTIONS Av	se sections refer to data on "Mate vg. Minutes per Consumer by Cause Power Supplier (a) 5.55	NGER REQUIRES erials and Supplies and "Annual Mee Avg. Minutes pc Car Major	S SECTIONS "F", " (F), "Energy Eff eting and Board Da er Consumer by use Event b) 81.81	iciency and Conser ata" (M). Avg. Minutes p Ca Plar	TA vation Loan Progr er Consumer by use aned (2) 19.14	am" (J), Avg. Minutes per Co All Ot	her 57.39	TOTAL (e) 163.89
1. 2.	TH. SERVICE INTERRUPTIONS TH. SERVICE INTERRUPTIONS ITEM Present Year Five-Year Average	se sections refer to data on "Mate vg. Minutes per Consumer by Cause Power Supplier (a) 5.55 16.27	NGER REQUIRES erials and Supplies and "Annual Mee Avg. Minutes pc Car Major	S SECTIONS "F", " (F), "Energy Eff eting and Board Da er Consumer by use Event >)	iciency and Conser ata" (M). Avg. Minutes p Ca Plar	TA vation Loan Progr er Consumer by use uned c)	am" (J), Avg. Minutes per Co All Ot	her	TOTAL (c)
1. 2.	T H. SERVICE INTERRUPTIONS TH. SERVICE INTERRUPTIONS ITEM Present Year Five-Year Average TI. EMPLOYEE - HOUR AND PAYROLL STA*	se sections refer to data on "Mate vg. Minutes per Consumer by Cause Power Supplier (a) 5.55 16.27	NGER REQUIRES erials and Supplies and "Annual Mee Avg. Minutes pc Car Major	S SECTIONS "F", " (F), "Energy Eff eting and Board Da er Consumer by use Event b) 81.81 62.02	iciency and Conser ata" (M). Avg. Minutes p Ca Plar ((TA vation Loan Progr er Consumer by use anned :) 19.14 20.00	am" (J), Avg. Minutes per Co All Ot	her 57.39	TOTAL (c) 163.89 174.07
1. 2.	TH. SERVICE INTERRUPTIONS TH. SERVICE INTERRUPTIONS ITEM Present Year Five-Year Average	se sections refer to data on "Mate vg. Minutes per Consumer by Cause Power Supplier (a) 5.55 16.27	NGER REQUIRES erials and Supplies and "Annual Mee Avg. Minutes pc Car Major	S SECTIONS "F", " (F), "Energy Eff eting and Board Da er Consumer by use Event b) 81.81 62.02 49	iciency and Conser ata" (M). Avg. Minutes p Ca Plar	TA vation Loan Progr er Consumer by use anned :) 19.14 20.00	am" (J), Avg. Minutes per Co All Ot	her 57.39	TOTAL (e) 163.89 174.07 4,800,955
1. 2. PAR 1. 2.	TH. SERVICE INTERRUPTIONS TH. SERVICE INTERRUPTIONS ITEM Present Year Five-Year Average TI. EMPLOYEE - HOUR AND PAYROLL STA' Number of Full Time Employees Employee - Hours Worked - Regular Time	se sections refer to data on "Mate vg. Minutes per Consumer by Cause Power Supplier (a) 5.55 16.27	NGER REQUIRES erials and Supplies and "Annual Mee Avg. Minutes pc Car Major	S SECTIONS "F", " (F), "Energy Eff eting and Board Da er Consumer by use Event b) 81.81 62.02 49 127,368	iciency and Conser ata" (M). Avg. Minutes p Ca Plar (1) 4. Payroll - Expen 5. Payroll - Capita	TA vation Loan Progr er Consumer by use inned :) 19.14 20.00 sed	am" (J), Avg. Minutes per Co All Ot	her 57.39	TOTAL (c) 163.89 174.07 4.800,955 1,754,669
1. 2. PAR 1. 2. 3.	TH. SERVICE INTERRUPTIONS TH. SERVICE INTERRUPTIONS TEM TIEM Tive-Year Average TI. EMPLOYEE - HOUR AND PAYROLL STA' Number of Full Time Employees Employee - Hours Worked - Regular Time Employee - Hours Worked - Overtime	se sections refer to data on "Mate vg. Minutes per Consumer by Cause Power Supplier (a) 5.55 16.27	NGER REQUIRES erials and Supplies and "Annual Mee Avg. Minutes pc Car Major	S SECTIONS "F", " (F), "Energy Eff eting and Board Da er Consumer by use Event b) 81.81 62.02 49	iciency and Conser ata" (M). Avg. Minutes p Ca Plar (c 4. Payroll - Expen	TA vation Loan Progr er Consumer by use anned :) 19.14 20.00 sed lized	am" (J), Avg. Minutes per Co All Ot (d)	her 57.39 75.78	TOTAL (e) 163.89 174.07 4,800,955 1,754,669 196,118
1. 2. PAR 1. 2. 3.	TH. SERVICE INTERRUPTIONS TH. SERVICE INTERRUPTIONS ITEM Present Year Five-Year Average TI. EMPLOYEE - HOUR AND PAYROLL STA' Number of Full Time Employees Employee - Hours Worked - Regular Time	se sections refer to data on "Mate vg. Minutes per Consumer by Cause Power Supplier (a) 5.55 16.27	NGER REQUIRES erials and Supplies and "Annual Mee Avg. Minutes pc Car Major	S SECTIONS "F", " (F), "Energy Eff eting and Board Da er Consumer by use Event b) 81.81 62.02 49 127,368 5,826	iciency and Conser ata" (M). Avg. Minutes p Ca Plar (1) 4. Payroll - Expen 5. Payroll - Capita 6. Payroll - Other	TA vation Loan Progr er Consumer by use inned :) 19.14 20.00 sed lized PART K. DUE F	am" (J), Avg. Minutes per Co All Ot (d) ROM CONSUMERS	her 57.39 75.78	TOTAL (e) 163.89 174.07 4,800,955 1,754,669 196,118
1. 2. PAR 1. 2. 3.	The service interruptions TH. SERVICE INTERRUPTIONS TH. SERVICE INTERRUPTIONS Present Year Five-Year Average TI. EMPLOYEE - HOUR AND PAYROLL STA' Number of Full Time Employees Employee - Hours Worked - Regular Time Employee - Hours Worked - Overtime RT J. PATRONAGE CAPITAL	se sections refer to data on "Mate vg. Minutes per Consumer by Cause Power Supplier (a) 5.55 16.27	NGER REQUIRES erials and Supplies and "Annual Mee Avg. Minutes pc Car Major	S SECTIONS "F", " (F), "Energy Eff eting and Board Da er Consumer by use Event b) 81.81 62.02 49 127,368	iciency and Conser ata" (M). Avg. Minutes p Ca Plar (1) 4. Payroll - Expen 5. Payroll - Capita	TA vation Loan Progr er Consumer by use anned :) 19.14 20.00 sed lized	am" (J), Avg. Minutes per Co All Ot (d) ROM CONSUMERS	her 57.39 75.78	TOTAL (e) 163.89 174.07 4,800,955 1,754,669 196,118
1. 2. PAR 1. 2. 3.	The service interruptions TH. SERVICE INTERRUPTIONS TH. SERVICE INTERRUPTIONS Present Year Five-Year Average TI. EMPLOYEE - HOUR AND PAYROLL STA' Number of Full Time Employees Employee - Hours Worked - Regular Time Employee - Hours Worked - Overtime RT J. PATRONAGE CAPITAL	se sections refer to data on "Mate vg. Minutes per Consumer by Cause Power Supplier (a) 5.55 16.27 TISTICS	NGER REQUIRES erials and Supplies and "Annual Mee Avg. Minutes pc Car Major	SECTIONS "F", " (F), "Energy Eff eting and Board Da er Consumer by use Event b) 81.81 62.02 49 127,368 5,826 THIS YEAR	iciency and Conser ata" (M). Avg. Minutes p Ca Plar (r 4. Payroll - Expen 5. Payroll - Capita 6. Payroll - Capita 6. Payroll - Other CUMULATIVE (b)	TA vation Loan Progr er Consumer by use nned :) 19.14 20.00 sed lized PART K. DUE F 1. Amount Due C	am" (J), Avg. Minutes per Co All Ot (d) ROM CONSUMERS I Iver 60 Days:	her 57.39 75.78	TOTAL (e) 163.89 174.07 4,800,955 1,754,669 196,118
1. 2. PAR 1. 2. 3.	TH. SERVICE INTERRUPTIONS TH. SERVICE INTERRUPTIONS ITEM Present Year Five-Year Average TI. EMPLOYEE - HOUR AND PAYROLL STA' Number of Full Time Employees Employee - Hours Worked - Regular Time Employee - Hours Worked - Overtime CT J. PATRONAGE CAPITAL	se sections refer to data on "Mate vg. Minutes per Consumer by Cause Power Supplier (a) 5.55 16.27 TISTICS	NGER REQUIRES erials and Supplies and "Annual Mee Avg. Minutes pc Car Major	S SECTIONS "F", " (F), "Energy Eff eting and Board Da er Consumer by use Event b) 81.81 62.02 49 127,368 5,826 THIS YEAR (a)	iciency and Conser ata" (M). Avg. Minutes p Ca Plar (r 4. Payroll - Expen 5. Payroll - Capita 6. Payroll - Capita 6. Payroll - Other CUMULATIVE (b)	TA vation Loan Progr er Consumer by use nned :) 19.14 20.00 sed lized PART K. DUE F 1. Amount Due C	am" (J), Avg. Minutes per Co All Ot (d) ROM CONSUMERS I Iver 60 Days: 49,496	her 57.39 75.78	TOTAL (e) 163.89 174.07 4,800,955 1,754,669 196,118
1. 2. PAR 1. 2. 3. PAI	T H. SERVICE INTERRUPTIONS T H. SERVICE INTERRUPTIONS AV ITEM Present Year Five-Year Average T I. EMPLOYEE - HOUR AND PAYROLL STA' Number of Full Time Employees Employee - Hours Worked - Regular Time Employee - Hours Worked - Overtime T J. PATRONAGE CAPITAL ITI General Retirement	se sections refer to data on "Mate vg. Minutes per Consumer by Cause Power Supplier (a) 5.55 16.27 TISTICS	NGER REQUIRES erials and Supplies and "Annual Mee Avg. Minutes pc Car Major	S SECTIONS "F", " (F), "Energy Eff eting and Board Da er Consumer by use Event b) 81.81 62.02 49 127,368 5,826 THIS YEAR (a) 0	iciency and Conser ata" (M). Avg. Minutes p Ca Plar (r 4. Payroll - Expen 5. Payroll - Capita 6. Payroll - Capita 6. Payroll - Other CUMULATIVE (b) 0	TA vation Loan Progr er Consumer by use nned :) 19.14 20.00 sed lized PART K. DUE F 1. Amount Due C	am" (J), Avg. Minutes per Co All Ot (d) ROM CONSUMERS I Ver 60 Days: 49,496 en Off During Year:	her 57.39 75.78	TOTAL (e) 163.89 174.07 4,800,955 1,754,669 196,118
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1. 2. 3. PAR 1. 2. 3. PAI	T H. SERVICE INTERRUPTIONS TH. SERVICE INTERRUPTIONS AV ITEM Present Year Five-Year Average TI. EMPLOYEE - HOUR AND PAYROLL STA' Number of Full Time Employees Employee - Hours Worked - Regular Time Employee - Hours Worked - Overtime TJ. PATRONAGE CAPITAL ITI General Retirements Special Retirements Total Retirements (1+2)	vg. Minutes per Consumer by Cause Power Supplier (a) 5.55 16.27 TISTICS EM	NGER REQUIRES erials and Supplies and "Annual Mee Avg. Minutes pe Car Major (t	S SECTIONS "F", " (F), "Energy Eff eting and Board Da er Consumer by use Event b) 81.81 62.02 49 127,368 5,826 THIS YEAR (a) 0 0 0 0	iciency and Conser ata" (M). Avg. Minutes p Ca Plar (r 4. Payroll - Expen 5. Payroll - Capita 6. Payroll - Capita 6. Payroll - Other CUMULATIVE (b) 0 0	TA vation Loan Progr er Consumer by use nned :) 19.14 20.00 sed lized PART K. DUE F 1. Amount Due C	am" (J), Avg. Minutes per Co All Ot (d) ROM CONSUMERS I Ver 60 Days: 49,496 en Off During Year:	her 57.39 75.78	TOTAL (c) 163.89 174.07 4,800,955 1,754,669 196,118



		NATIONAL F	RURAL UTILITI	ES			BORROWER N	AME	Southern Pioneer	Electric Company
	CC	OPERATIVE FI	NANCE CORPO	RATION			BORROWER D	ESIGNATION		KS060
	FI	NANCIAL AND	STATISTICAL I	REPORT			ENDING DATE			12/31/2024
PAR	T L. KWH PURCHASED AND TOTAL C						ENDING DITTE			12/51/2021
								INCLU	DED IN TOTAL C	OST
	NAME OF SUPPLIER	CFC USE ONLY SUPPLIER CODE	RENEWABLE ENERGY PROGRAM NAME	RENEWABLE FUEL TYPE	KWH PURCHASED	TOTAL COST	AVERAGE COST PER KWH (cents)	FUEL COST ADJUSTMENT	WHEELING & OTHER CHARGES (or Credits)	COMMENTS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(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	



	NATIONAL RURAL UTILITIES		Southern Pioneer	Electric Company
	COOPERATIVE FINANCE CORPORATION	BORROWER DESIGNATION		KS060
	FINANCIAL AND STATISTICAL REPORT	ENDING DATE		12/31/2024
PART I	L. KWH PURCHASED AND TOTAL COST (Continued)	TO		
1	COMMEN	18		
2				
3				
4				
5				
6 7				
8				
9				
10				
11				
12 13				
13				
15				
16				
17				
18 19				
20				



	NATIONAL RURAL UTILITIES		BORROWER NA	ME	Southern Pioneer	Electric Company
	COOPERATIVE FINANCE CORPORATION		BORROWER DES	SIGNATION		KS060
	FINANCIAL AND STATISTICAL REPORT		ENDING DATE			12/31/2024
PA	RT M. LONG-TERM LEASES (If additional space is needed, use separate	sheet)				
	LIST BELOW ALL "RESTRICTED PROPERT	Y" ** HELD UNDER	R "LONG TERM" LI	EASE. (If none, Stat	e "NONE")	
	NAME OF LESSOR	TYPE OF P	PROPERTY		RENTAL THIS YEAR	
1.						\$0
2.					TOTAL	\$0 \$0
	** "RESTRICTED PROPERTY" means all pr	roperties other than auto	mobiles, trucks, tractor	rs, other vehicles (includ		40
	limitation aircraft and ships), office and warehouse	space and office equipm	nent (including without	t limitation computers).	"LONG TERM"	
	means leases having unexpired terms in exce	ess of 3 years and coveri	ing property having an	intial cost in excess of	\$250,000).	
PA	RT O. LONG-TERM DEBT SERVICE REQUIREMENTS					I
				BILLED THIS YEAR		
	NAME OF LENDER	BALANCE END OF YEAR	INTEREST	PRINCIPAL	TOTAL	CFC USE ONLY
1	National Rural Utilities Cooperative Finance Corporation	0	(a) 0	(b) 0	(c) 0	(d)
2	National Rural Onlines Cooperative Finance Corporation	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	Principal Payments Received from Ultimate Recipients of IRP Loans	0	0	0	0	
11		4		0		
	TOTAL (Sum of 1 thru 9)	\$98,027,209	\$5,797,759	\$3,752,230	\$9,549,989	



			BORROWER NAME	Southern	Pioneer Electric Company
COOPER	ATIVE FINANCE CORPORA	ATION	BORROWER DESIGNA	TION	KS060
FINANC	IAL AND STATISTICAL REI	PORT	ENDING DATE		12/31/2024
PART R. POWER REQUIREM					12/01/2021
CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JANUARY CONSUMERS (a)	DECEMBER CONSUMERS (b)	AVERAGE CONSUMERS (c)	TOTAL KWH SALES AND REVENUE (d)
1. Residential Sales	a. No. Consumers Served	12,605	12,627	12,616	
(excluding seasonal)	b. KWH Sold		·		117,679,751
	c. Revenue				18,668,730
2. Residential Sales -	a. No. Consumers Served	0	0	0	
Seasonal	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.	a. No. Consumers Served	4,308	4,326	4,317	
1000 KVA or Less	b. KWH Sold		•		148,330,602
	c. Revenue				20,565,535
5. Comm. and Ind.	a. No. Consumers Served	24	25	25	
Over 1000 KVA	b. KWH Sold				482,314,294
	c. Revenue				27,343,417
6. Public Street & Highway	a. No. Consumers Served	123	122	123	
Lighting	b. KWH Sold				1,241,253
	c. Revenue				704,428
7. Other Sales to Public	a. No. Consumers Served	0	0	0	
Authority	b. KWH Sold				0
	c. Revenue				0
8. Sales for Resales-RUS	a. No. Consumers Served	0	0	0	
Borrowers	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 1	,				751,854,004
12. TOTAL Revenue Received	From Sales of Electric Energy (lin	ie 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 Genera	ation				44,031,325
19. Interchange - KWH - Net					0
20. Peak - Sum All KW Input (M		on-coincident	h		137,754



	NATIONAL RURA COOPERATIVE FINANC			BORROWER NAME BORROWER DESIG		Southern Pioneer	Electric Company KS060
	FINANCIAL AND STAT	ISTICAL REPORT		ENDING DATE			12/31/2024
ART S.	ENERGY EFFICIENCY PROGRAMS			•			•
		1	Added This Year			Total To Date	
ine #	Classification	Number of Consumers (a)	Amount Invested (b)	ESTIMATED MMBTU Savings (c)	Number of Consumers (d)	Amount Invested (e)	ESTIMATED MMBTU Saving (f)
1.	Residential Sales (excluding seasonal)	0	0		0	0	
2.	Residential Sales - Seasonal	0	0	0	0	0	
3.	Irrigation Sales	0	0	0	0	0	
4.	Comm. and Ind. 1000 KVA or Less	0	0	0	0	0	
5.	Comm. and Ind. Over 1000 KVA	0	0	0	0	0	
6.	Public Street and Highway Lighting	0	0	0	0	0	
7.	Other Sales to Public Authorities	0	0	0	0	0	
8.	Sales for Resales - RUS Borrowers	0	0	0	0	0	
9.	Sales for Resales - Other	0	0	0	0	0	
10.	TOTAL	0	0	0	0	0	



NATIONAL RURAL UTILITIES	BORROWER NAME	Southern	Pioneer Electric Company
COOPERATIVE FINANCE CORPORATION	BORROWER DESIGNATIO	N	KS060
FINANCIAL AND STATISTICAL REPORT	ENDING DATE		12/31/2024
	our most recent CFC Loan Agreem	ient)	
7a - PART 1 - INVESTMENTS			
DESCRIPTION	INCLUDED (\$)	EXCLUDED (\$)	INCOME OR LOSS
(a)	(b)	(c)	(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	U U		· · · · · · · · · · · · · · · · · · ·
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			
18			
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 24 GRANT COUNTY BANK	0	30,988	
24 GRANT COUNTY BANK Subtotal (Line 21 thru 24)	(115,448)	168,400 263,098	0
7. SPECIAL DEPOSITS	(113,440)	203,070	
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 CONT			
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 PU		V	
37			
38			
39			
40			
Subtotal (Line 37 thru 40)	0	0	0
Tota SPEC - cfc form7 2024 KS060 - Final	l 1,236,253	40,106,627	Page 1 of 1



	NATIONAL RURAL UTILITIES		BORROWER NAM	E Southern Pioneer	Electric Company
	COOPERATIVE FINANCE CORPORATION		BORROWER DESI	GNATION	KS060
	FINANCIAL AND STATISTICAL REPORT		ENDING DATE		12/31/2024
	(All investments refe	r to your most recer	nt CFC Loan Agreemen	it)	
7a - PA	RT 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
TOTA	LS (Line 1 thru 5)		0	0	0
7a - PA	RT III. LOANS		1		
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
TOTA	LS (Line 1 thru 5)		0	0	0
7a - PA	RT IV. TOTAL INVESTMENTS AND LOANS GUARANTEES				
1	TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Colum	n 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		BORROWER NA	ME	Southern Pioneer E	lectric Company
COOPERATIVE FINANCE CORPORAT	ION	BORROWER DE	SIGNATION		KS060
FINANCIAL AND STATISTICAL REPO	RT	ENDING DATE			12/31/2023
Submit electronic copy only. Enter names below, no signat			he nearest dollar.		12/51/2025
CERTIFICATION		ECK RESULTS	ne neurest uonar.		
By submitting this Form 7 to CFC, we certify that the entries in this eport 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. Name of OFO/Office Manager Name of OFO/Office Manager		ieeds Attention	AUTH(NRECA uses rural electric system d. purposes. May we provide this repo		
Name of person submitting Form 7 *New Date	¥ 💌 "				
ITEM		LAST YEAR	YEAR-TO-DATE THIS YEAR	BUDGET	THIS MONT
		(a)	(b)		THIS MONT
Operating Revenue and Patronage Capital		90,840,332	68,287,150	(c) 80,469,462	(d)
Power Production Expense		0	08,287,130		5,267,1
Cost of Purchased Power		63,326,311	43,350,100	54,961,966	3,488,0
Transmission Expense		1,385,916	1,103,154	1,461,369	(27,
Regional Market Operations Expense		0	0	0	(27,
Distribution Expense - Operation		5,419,328	5,162,714	5,560,063	208,
Distribution Expense - Maintenance		2,452,920	2,311,608	2,508,666	208, 215,
Consumer Accounts Expense		1,541,163	1,482,507	1,633,596	
Customer Service and Informational Expense		320,375	329,353	352,454	126,
0. Sales Expense		14,371	26,754	16,743	4,1
1. Administrative and General Expense		2,660,620	2,664,028	2,775,062	201,0
2. Total Operation & Maintenance Expense (2 thru 11)		77,121,004	56,430,218	69,269,919	4,242,
3. Depreciation & Amortization Expense		4,040,659	4,156,690	4,192,852	352,
4. Tax Expense - Property & Gross Receipts		0	0	4,172,052	332,
5. Tax Expense - Other		1,900,195	1,208,829	912,600	1,208,
5. Interest on Long-Term Debt		5,572,229	5,424,163	5,415,108	455,
7. Interest Charged to Construction (Credit)		0	0,121,103	0	455,
8. Interest Expense - Other		17,781	117,113	15,981	9,
9. Other Deductions		1,367,824	904,052	1,487,060	547,
0. Total Cost of Electric Service (12 thru 19)		90,019,692	68,241,065	81,293,520	6,816,
l. Patronage Capital & Operating Margins (1 minus 20)		820,640	46,085	(824,058)	(1,549,
2. Non Operating Margins - Interest		24,317	88,262	1,185	9,
3. Allowance for Funds Used During Construction		0	0	0	
4. Income (Loss) from Equity Investments		0	0	0	
5. Non Operating Margins - Other		39,990	29,938	37,392	(4,
5. Generation & Transmission Capital Credits		3,033,584	2,116,553	2,199,491	2,116,
7. Other Capital Credits & Patronage Dividends		1,117,995	1,061,637	1,113,344	6,
B. Extraordinary Items		0	0	0	
9. Patronage Capital or Margins (21 thru 28)		5,036,526	3,342,475	2,527,354	579,
ART B. DATA ON TRANSMISSION AND DISTRIBUTION	PLANT				
	YEAR-T	O-DATE		YEAR-TO	D-DATE
	LAST YEAR	THIS YEAR	ITEM	LAST YEAR	THIS YEAR
ITEM	(-)	(b)		(a)	(b)
ITEM	(a)				
ITEM New Services Connected	(a) 117	81	5. Miles Transmission	295	1
		81 29	 Miles Transmission Miles Distribution Overhead 	295 830	
New Services Connected	117				



FINANCIAL AND STATISTICAL REPORT FINANCIAL AND STATISTICAL REPORT PART C. BALANCE SHEET Image: Comparison of the problem of	 Patronage Capital Operating Margins - Prior Years Operating Margins - Current Year Non-Operating Margins Non-Operating Margins Other Margins & Equities Total Margins & Equities (29 thru 34) Long-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations Total Other Noncurrent Liabilities (39+40) Notes Payable Other Set Set Set Set Set Set Set Set Set Set	KS060 12/31/2023 45,821,52 46,08 3,296,39 (107,94 49,056,05 93,467,40 93,467,40
ASSETS AND OTHER DEBITS 1 1. Total Utility Plant in Service 159,521,586 29. 2. Construction Work in Progress 1,899,416 30. 3. Total Utility Plant (1+2) 161,421,002 31. 4. Accum. Provision for Depreciation and Amort 33,586,781 32. 5. Net Utility Plant (3-4) 127,834,221 33. 6. Nonutility Property - Net 0 34. 7. Investment in Subsidiary Companies 34,314,767 35. 8. Invest. in Assoc. Org Patronage Capital 3,685,724 36. 9. Invest in Assoc. Org Other - General Funds 1,000 37. 10. Invest in Assoc. Org Other - Nongeneral Funds 0 38. 11. Investments in Economic Development Projects 0 39. 12. Other Investments 684,967 40. 13. Special Funds 0 41. 14. Total Other Property & Investments (6 thru 13) 38,686,458 42. 15. Cash-General Funds 1,390,098 43. 16. Cash-Construction Funds-Trustee 0 44. 17. Special Deposits 0	LIABILITIES AND OTHER CREDITS D. Memberships D. Patronage Capital Operating Margins - Prior Years D. Operating Margins - Current Year D. Non-Operating Margins D. Other Margins & Equities D. Total Margins & Equities (29 thru 34) D. Long-Term Debt CFC (Net) Defined Term Debt - Other (Net) D. Total Long-Term Debt (36 + 37) D. Obligations Under Capital Leases - Non current D. Accumulated Operating Provisions - Asset Retirement Obligations D. Total Other Noncurrent Liabilities (39+40) D. Notes Payable	45,821,52 46,08 3,296,39 (107,94 49,056,05 93,467,40 93,467,40
ART C. BALANCE SHEET ASSETS AND OTHER DEBITS 1 1. Total Utility Plant in Service 159,521,586 29, 2. Construction Work in Progress 1,899,416 30, 3. Total Utility Plant (1+2) 161,421,002 31, 4. Accum. Provision for Depreciation and Amort 33,586,781 32, 5. Net Utility Plant (3-4) 127,834,221 33, 6. Nonutility Property - Net 0 34, 7. Investment in Subsidiary Companies 34,314,767 35, 8. Invest. in Assoc. Org Patronage Capital 3,685,724 36, 9. Invest in Assoc. Org Other - General Funds 1,000 37, 10. Invest in Assoc. Org Other - Nongeneral Funds 0 38, 11. Investments in Economic Development Projects 0 39, 12. Other Investments 684,967 40, 13. Special Funds 0 41, 14. Total Other Property & Investments (6 thru 13) 38,686,458 42, 15. Cash-General Funds 1,390,098 43, 16. Cash-Construction Funds-Trustee 0 44,	LIABILITIES AND OTHER CREDITS D. Memberships D. Patronage Capital Operating Margins - Prior Years D. Operating Margins - Current Year D. Non-Operating Margins D. Other Margins & Equities D. Total Margins & Equities (29 thru 34) D. Long-Term Debt CFC (Net) Defined Term Debt - Other (Net) D. Total Long-Term Debt (36 + 37) D. Obligations Under Capital Leases - Non current D. Accumulated Operating Provisions - Asset Retirement Obligations D. Total Other Noncurrent Liabilities (39+40) D. Notes Payable	45,821,52 46,08 3,296,39 (107,94 49,056,05 93,467,40 93,467,40
ASSETS AND OTHER DEBITS Image: Second s	 Memberships Patronage Capital Operating Margins - Prior Years Operating Margins - Current Year Non-Operating Margins Other Margins & Equities Total Margins & Equities (29 thru 34) Long-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations Total Other Noncurrent Liabilities (39+40) Notes Payable 	45,821,52 46,08 3,296,39 (107,94 49,056,05 93,467,40 93,467,40
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Accum. Provision for Depreciation and Amort 33,586,781 32. Accum. Provision for Depreciation and Amort 33,586,781 32. Net Utility Plant (3-4) 127,834,221 33. Nonutility Property - Net 0 34. Investment in Subsidiary Companies 34,314,767 35. Invest in Assoc. Org Patronage Capital 3,685,724 36. Invest. in Assoc. Org Other - General Funds 1,000 37. 0. Invest in Assoc. Org Other - Nongeneral Funds 0 38. 1. Investments in Economic Development Projects 0 39. 2. Other Investments 684,967 40. 3. Special Funds 0 41. 4. Total Other Property & Investments (6 thru 13) 38,686,458 42. 5. Cash-General Funds 1,390,098 43. 6. Cash-Construction Funds-Trustee 0 44. 7. Special Deposits 0 45.	Operating Margins - Current Year Non-Operating Margins Non-Operating Margins Other Margins & Equities Total Margins & Equities (29 thru 34) Long-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations Total Other Noncurrent Liabilities (39+40) Notes Payable	46,08 3,296,39 (107,94 49,056,05 93,467,40 93,467,40
Net Utility Plant (3-4) 127,834,221 33. Nonutility Property - Net 0 34. Investment in Subsidiary Companies 34,314,767 35. Invest. in Assoc. Org Patronage Capital 3,685,724 36. Invest. in Assoc. Org Other - General Funds 1,000 37. 0. Invest in Assoc. Org Other - Nongeneral Funds 0 38. 1. Investments in Economic Development Projects 0 39. 2. Other Investments 684,967 40. 3. Special Funds 0 41. 4. Total Other Property & Investments (6 thru 13) 38,686,458 42. 5. Cash-General Funds 1,390,098 43. 6. Cash-Construction Funds-Trustee 0 44. 7. Special Deposits 0 45.	 a. Non-Operating Margins b. Other Margins & Equities c. Total Margins & Equities (29 thru 34) j. Long-Term Debt CFC (Net) d. Long-Term Debt - Other (Net) 3. Total Long-Term Debt (36 + 37) b. Obligations Under Capital Leases - Non current b. Accumulated Operating Provisions - Asset Retirement Obligations d. Total Other Noncurrent Liabilities (39+40) b. Notes Payable 	3,296,39 (107,94 49,056,05 93,467,40 93,467,40
. Nonutility Property - Net 0 34. . Investment in Subsidiary Companies 34,314,767 35. . Invest. in Assoc. Org Patronage Capital 3,685,724 36. . Invest. in Assoc. Org Other - General Funds 1,000 37. 0. Invest in Assoc. Org Other - Nongeneral Funds 0 38. 1. Investments in Economic Development Projects 0 39. 2. Other Investments 684,967 40. 3. Special Funds 0 41. 4. Total Other Property & Investments (6 thru 13) 38,686,458 42. 5. Cash-General Funds 1,390,098 43. 6. Cash-Construction Funds-Trustee 0 44. 7. Special Deposits 0 45.	A. Other Margins & Equities Total Margins & Equities (29 thru 34) Long-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations Total Other Noncurrent Liabilities (39+40) Notes Payable	(107,94 49,056,05 93,467,40 93,467,40
. Investment in Subsidiary Companies 34,314,767 35, . Invest. in Assoc. Org Patronage Capital 3,685,724 36, . Invest. in Assoc. Org Other - General Funds 1,000 37, 0. Invest in Assoc. Org Other - Nongeneral Funds 0 38, 1. Investments in Economic Development Projects 0 39, 2. Other Investments 684,967 40, 3. Special Funds 0 41, 4. Total Other Property & Investments (6 thru 13) 38,686,458 42, 5. Cash-General Funds 1,390,098 43, 6. Cash-Construction Funds-Trustee 0 44, 7. Special Deposits 0 45,	Total Margins & Equities (29 thru 34) Long-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations Total Other Noncurrent Liabilities (39+40) Notes Payable	49,056,0 93,467,40
. Invest. in Assoc. Org Patronage Capital 3,685,724 36. . Invest. in Assoc. Org Other - General Funds 1,000 37. 0. Invest in Assoc. Org Other - Nongeneral Funds 0 38. 1. Investments in Economic Development Projects 0 39. 2. Other Investments 684,967 40. 3. Special Funds 0 41. 4. Total Other Property & Investments (6 thru 13) 38,686,458 42. 5. Cash-General Funds 1,390,098 43. 6. Cash-Construction Funds-Trustee 0 44. 7. Special Deposits 0 45.	 b. Long-Term Debt CFC (Net) c. Long-Term Debt - Other (Net) B. Total Long-Term Debt (36 + 37) D. Obligations Under Capital Leases - Non current D. Accumulated Operating Provisions - Asset Retirement Obligations L. Total Other Noncurrent Liabilities (39+40) 2. Notes Payable 	93,467,40
. Invest. in Assoc. Org Other - General Funds 1,000 37. 0. Invest in Assoc. Org Other - Nongeneral Funds 0 38. 1. Investments in Economic Development Projects 0 39. 2. Other Investments 684,967 40. 3. Special Funds 0 41. 4. Total Other Property & Investments (6 thru 13) 38,686,458 42. 5. Cash-General Funds 1,390,098 43. 6. Cash-Construction Funds-Trustee 0 44. 7. Special Deposits 0 45.	 ⁷. Long-Term Debt - Other (Net) 3. Total Long-Term Debt (36 + 37) ⁹. Obligations Under Capital Leases - Non current ⁹. Accumulated Operating Provisions - Asset Retirement Obligations ¹. Total Other Noncurrent Liabilities (39+40) ². Notes Payable 	93,467,40
0. Invest in Assoc. Org Other - Nongeneral Funds 0 38 1. Investments in Economic Development Projects 0 39 2. Other Investments 684,967 40 3. Special Funds 0 41 4. Total Other Property & Investments (6 thru 13) 38,686,458 42 5. Cash-General Funds 1,390,098 43 6. Cash-Construction Funds-Trustee 0 44 7. Special Deposits 0 45	A Constant Const	93,467,40
1. Investments in Economic Development Projects039.2. Other Investments684,96740.3. Special Funds041.4. Total Other Property & Investments (6 thru 13)38,686,45842.5. Cash-General Funds1,390,09843.6. Cash-Construction Funds-Trustee044.7. Special Deposits045.	 Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations Total Other Noncurrent Liabilities (39+40) Notes Payable 	
2. Other Investments 684,967 40. 3. Special Funds 0 41. 4. Total Other Property & Investments (6 thru 13) 38,686,458 42. 5. Cash-General Funds 1,390,098 43. 6. Cash-Construction Funds-Trustee 0 44. 7. Special Deposits 0 45.	 Accumulated Operating Provisions - Asset Retirement Obligations Total Other Noncurrent Liabilities (39+40) Notes Payable 	
3. Special Funds 0 41. 4. Total Other Property & Investments (6 thru 13) 38,686,458 42. 5. Cash-General Funds 1,390,098 43. 6. Cash-Construction Funds-Trustee 0 44. 7. Special Deposits 0 45.	Total Other Noncurrent Liabilities (39+40) Notes Payable	1
A. Total Other Property & Investments (6 thru 13) 38,686,458 42. 5. Cash-General Funds 1,390,098 43. 6. Cash-Construction Funds-Trustee 0 44. 7. Special Deposits 0 45.	2. Notes Payable	
5. Cash-General Funds 1,390,098 43 6. Cash-Construction Funds-Trustee 0 44 7. Special Deposits 0 45		
6. Cash-Construction Funds-Trustee 0 44. 7. Special Deposits 0 45.	A appropriate Developed	4,661,76
7. Special Deposits 0 45.		2,455,04
	Consumers Deposits	
	Current Maturities Long-Term Debt	16,735,16
	Current Maturities Long-Term Debt-Economic Dev.	
	Current Maturities Capital Leases Other Current & Accrued Liabilities	2 625 22
	D. Total Current & Accrued Liabilities (42 thru 48)	2,635,32
). Deferred Credits	26,487,30
	. Total Liabilities & Other Credits (35+38+41+49+50)	17,642,83
3. Materials & Supplies - Electric and Other 2,485,623 51. 4. Prepayments 382,859	. Total Liabilities & Other Credits (55+58+41+49+50)	186,653,58
	STIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION	
	alance Beginning of Year	21,853,78
	mounts Received This Year (Net)	824,53
	OTAL Contributions-In-Aid-Of-Construction	22,678,32
ART D. THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARD ee attached notes page for Part D.	DING THE FINANCIAL STATEMENT CONTAINED IN THIS REPO	RT.

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	ILITIES		BORROWER NAME	VAME	Southern Pioneer Electric Company	lectric Company
	COOBED ATIVE EIN ANCE CODDOD ATION	NOLL & GOUGO		BOBBOWER	NOTA TION		02034
00	UFERALLYE FUNANCE CO	JKFUKA HUN		BUKKUWEK DESIGNATIUN	JESIGNATION		nonen
FIT	FINANCIAL AND STATISTICAL REPORT	CAL REPORT		ENDING DATE			12/31/2023
PART E. CHANGES IN UTILITY PLANT							
PLANT ITEM	BALANCE	BALANCE BEGINNING OF VEAR	(b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE END OF YEAR (e)	D OF YEAR
1 Distribution Plant Subtotal		74,296,731	4,701,445	(1,473,912)			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	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 N Those sections refer to data or	CFC NO LONGER REQUIRES SECTIONS "F", "J", AND "M" DATA lata on "Materials and Supplies" (F), "Energy Efficiency and Conservati and "Annual Meeting and Board Data" (M).	GER REQUIRES SECTIONS "F", "J", AN ials and Supplies" (F), "Energy Efficiency a and "Annual Meeting and Board Data" (M).	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).	ram" (J),		
PART H. SERVICE INTERRUPTIONS							
Walli	Avg. Minutes per Consumer by Cause	by Avg. Minutes per Consumer by Cause	er Consumer by Lse	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	nsumer by Cause	TOTAL
	Power Supplier	Major Event	Event	Planned (c)	All Other	her	(e)
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 STATIST	STATISTICS						
1. Number of Full Time Employees			51 4	4. Payroll - Expensed			4,575,545
2. Employee - Hours Worked - Regular Time			123,890 5	5. Payroll - Capitalized			1,549,544
3. Employee - Hours Worked - Overtime			5,062 6	6. Payroll - Other			186,215
PART J. PATRONAGE CAPITAL				PART K. DUEI	DUE FROM CONSUMERS FOR ELECTRIC SERVICE	FOR ELECTRIC SI	CRVICE
	ITEM		THIS YEAR	CUMULATIVE 1. Amount Due Over 60 Days:	Dver 60 Days:		
			(a)	(q)	64,076		
1. General Retirement			0	0 2. Amount Writt	Amount Written Off During Year:		
2. Special Retirements			0	0	68,167		
3. Total Retirements (1+2)			0	0			
 Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric 	Capital by Suppliers of Electric Pc Capital by Lenders for Credit Exte	ower ended to the Electric	866,051				
5. System			707,287				
6 Total Cash Daminad (A±5)			1.573.338				



		NATIONAL R	ONAL RURAL UTILITIES	SE			BORROWER NAME	AME	SEI	SELECT YOUR CO-
	C0	COOPERATIVE FINANCE CORPORATION	IANCE CORPO	ATION			BORROWER DESIGNATION	ESIGNATION		SELECT ID
	FI	FINANCIAL AND STATISTICAL REPORT	TATISTICAL R	EPORT			ENDING DATE			12/31/2023
PAR	PART L. KWH PURCHASED AND TOTAL COST	OST								
								INCLU	INCLUDED IN TOTAL COST	OST
		CFC USE ONLY	RENEWABLE ENERGY				AVERAGE		WHEELING & OTHER	
	NAME OF SUPPLIER	SUPPLIER CODE	PROGRAM NAME	RENEWABLE FUEL TYPE	KWH PURCHASED	TOTAL COST	COST PER KWH (cents)	FUEL COST ADJUSTMENT	CHARGES (or Credits)	COMMENTS
	(a)	(p)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
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	0 Comments
4			-	0 None	0	0	0.00	0	0	Comments
5				0 None	0	0	0.00	0	0	Comments
9			-	0 None	0	0	0.00	0	0	0 Comments
7			-	0 None	0	0	0.00	0	0	0 Comments
8			-	0 None	0	0	0.00	0	0	Comments
6			-	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	0 Comments
13			-	0 None	0	0	0.00	0	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	0 Comments
19			-	0 None	0	0	0.00	0	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	



	NATIONAL RURAL UTILITIES	BORROWER NAME	Southern Pio	neer Electric Company
	COOPERATIVE FINANCE CORPORATION	BORROWER DESIGNATION		KS060
	FINANCIAL AND STATISTICAL REPORT	ENDING DATE		12/31/2023
PART I	L. KWH PURCHASED AND TOTAL COST (Continued)			
	COMMEN	VTS		
1				
2				
4				
5				
6				
7				
8 9				
10				
11				
12				
13				
14 15				
16				
17				
18				
19 20				



	NATIONAL RURAL UTILITIES		BORROWER NA	ME	Southern Pioneer El	ectric Company
	COOPERATIVE FINANCE CORPORATION		BORROWER DES	SIGNATION		KS060
	FINANCIAL AND STATISTICAL REPORT		ENDING DATE			12/31/2023
PA	RT M. LONG-TERM LEASES (If additional space is needed, use separate	sheet)				
	LIST BELOW ALL "RESTRICTED PROPERT	Y" ** HELD UNDE	R "LONG TERM" LI	EASE. (If none, Stat	e "NONE")	
	NAME OF LESSOR	TYPE OF	PROPERTY		RENTAL THIS YEAR	
1.						\$0
2.					TOTAL	\$0
3.	** "RESTRICTED PROPERTY" means all pr	operties other than auto	mobiles trucks tractor	rs other vehicles (inclu	TOTAL ding without	\$0
	limitation aircraft and ships), office and warehouse					
	means leases having unexpired terms in exce					
PA	RT O. LONG-TERM DEBT SERVICE REQUIREMENTS					
				BILLED THIS YEAR		
	NAME OF LENDER	BALANCE END OF	INTEREST	PRINCIPAL	TOTAL	CFC USE ONLY
		YEAR	(a)	(b)	(c)	(d)
1	National Rural Utilities Cooperative Finance Corporation	0	0	0	0	
2	NCSC	0	0	0	0	
3	Farmer Mac	0	0	0	0 8,986,334	
4	CoBank, ACB RUS - Economic Development Loans	92,150,785	5,523,616	3,462,718		
6	Bonds / Private Placement	0	0	0		
7	Retirement Plan	1,495,973	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		
	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	



			BORROWER NAME	Southern	Pioneer Electric Company
COOPEI	RATIVE FINANCE CORPORA	ATION	BORROWER DESIGNA	ATION	KS060
FINANG	CIAL AND STATISTICAL RE	DODT	ENDING DATE		12/31/2023
PART R. POWER REQUIRE			ENDINGDATE		12/31/2023
TART R. TOWER REQUIRE			DECEMBER		TOTAL KWH SALES
CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JANUARY CONSUMERS (a)	CONSUMERS (b)	AVERAGE CONSUMERS (c)	AND REVENUE (d)
1. Residential Sales	a. No. Consumers Served	12,579	12,577	12,578	
(excluding seasonal)	b. KWH Sold				113,829,205
	c. Revenue				18,130,942
2. Residential Sales -	a. No. Consumers Served	0	0	0	
Seasonal	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.	a. No. Consumers Served	4,286	4,310	4,298	
1000 KVA or Less	b. KWH Sold		· · · · · · · · · · · · · · · · · · ·		145,901,020
	c. Revenue	1			20,452,314
5. Comm. and Ind.	a. No. Consumers Served	24	24	24	
Over 1000 KVA	b. KWH Sold		•	I	493,608,154
	c. Revenue	1			27,337,316
6. Public Street & Highway	a. No. Consumers Served	125	123	124	
Lighting	b. KWH Sold			1	1,293,677
88	c. Revenue	1			666,585
7. Other Sales to Public	a. No. Consumers Served	0	0	0	
Authority	b. KWH Sold	· · · · ·	· · · ·	· · · · · ·	0
1 100101109	c. Revenue	4			0
8. Sales for Resales-RUS	a. No. Consumers Served	0	0	0	
Borrowers	b. KWH Sold			· · · ·	0
Donowers	c. Revenue	1			0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	
y. Bales for Resales-Other	b. KWH Sold	0	0	0	0
	c. Revenue	4			0
10. TOTAL No. of Consumers		17,057	17,077	17,067	
11. TOTAL KWH Sold (lines		11,007	11,011	11,001	756,744,312
· · · · · · · · · · · · · · · · · · ·	d From Sales of Electric Energy (li	ne 1c thru 9c)			66,914,878
13. Transmission Revenue	a From Sules of Electric Energy (in				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
 Cost of Purchases and Gene 	ration				44,453,254
 Interchange - KWH - Net 	Tutton				0
iyi interenange izwiri iter					
20. Peak - Sum All KW Input (N	Metered)				137,016
		n-coincident Ocincident			
		Gonnedent			



	NATIONAL RURA	L UTILITIES		BORROWER NAME		Southern Pioneer	Electric Company
	COOPERATIVE FINANC	E CORPORATION		BORROWER DESIG	NATION		KS060
	FINANCIAL AND STAT			ENDING DATE			12/31/2023
ART S.	ENERGY EFFICIENCY PROGRAMS						
			Added This Year			Total To Date	
ine #	Classification	Number of Consumers (a)	Amount Invested (b)	ESTIMATED MMBTU Savings (c)	Number of Consumers (d)	Amount Invested (e)	ESTIMATED MMBTU Savin (f)
1.	Residential Sales (excluding seasonal)	0	0	0	0	0	1
	Residential Sales - Seasonal	0	0	0	0	0	1
	Irrigation Sales	0	0	0	0	0	1
	Comm. and Ind. 1000 KVA or Less	0	0	0	0	0	
	Comm. and Ind. Over 1000 KVA	0	0	0	0	0	
	Public Street and Highway Lighting	0	0	0	0	0	
	Other Sales to Public Authorities	0	0	0	0	0	
	Sales for Resales - RUS Borrowers	0	0	0	0	0	
	Sales for Resales - Other	0	0	0	0	0	
	TOTAL	0	0	0	0	0	



	NATIONAL RURAL UTILITIES	BORROWER NAME	Sou	hern Pioneer Electric Company
	COOPERATIVE FINANCE CORPORATION	BORROWER DESIGNATIO)N	KS060
	FINANCIAL AND STATISTICAL REPORT	ENDING DATE		12/31/2023
		r most recent CFC Loan Agreem	nent)	12/51/2025
7a - PA	RT 1 - INVESTMENTS		,	
	DESCRIPTION	INCLUDED (\$)	EXCLUDED (\$)	INCOME OR LOSS
	(a)	(b)	(c)	(d)
	ESTMENTS IN ASSOCIATED ORGANIZATIONS			
	MID-KANSAS ELECTRIC COMPANY COBANK - PATRONAGE		34,314,767	
	COBANK - MEMBERSHIP		3,685,724	
8	CODATIK - MEMIDERSITI		1,000	
	Subtotal (Line 5 thru 8)	0	38,001,491	0
3. INV	ESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS			•
9				
10				
11				
12				
	Subtotal (Line 9 thru 12)	0	0	0
	IER INVESTMENTS PIONEER COMMUNICATIONS & SCTA & KANOKI A	41.032		
	PIONEER COMMUNICATIONS & SCTA & KANOKLA FEDERATED RURAL INSURANCE EXCHANGE	41,836 395,527		
	NISC CAPITAL CREDITS	395,527		
	OTHER INVESTMENTS	123,721		
	Subtotal (Line 13 thru 16)	684,967	0	0
5. SPE	CIAL FUNDS			
17				
18				
19				
20				
	Subtotal (Line 17 thru 20)	0	0	0
	SH - GENERAL	1.017.100		
	COBANK & CLEARING ACCT & WORKING FUNDS PEOPLES BANK	1,247,439	29,601	
	GRANT COUNTY BANK		63,931	
	BANK OF BEAVER CITY		49,128	
	Subtotal (Line 21 thru 24)	1,247,439	142,660	0
7. SPE	CIAL DEPOSITS			
25				
26				
27				
28				
	Subtotal (Line 25 thru 28)	0	0	0
	MPORARY INVESTMENTS			
29 30				
31				
32				
	Subtotal (Line 29 thru 32)	0	0	0
9. AC	COUNT & 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	0
	OMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PUR	CHASED		
37				
38 39				
40				
	Subtotal (Line 37 thru 40)	0	0	0
<u> </u>	Total	2,177,315	38,144,151	0
L	(1) SPEC - 2023 cfc form7-KS60	, ,	, ,	Page i of i



	NATIONAL RURAL UTILITIES		BORROWER NAM	E Southern Pior	eer Electric Company
	COOPERATIVE FINANCE CORPORATION		BORROWER DESI	GNATION	KS060
	FINANCIAL AND STATISTICAL REPORT		ENDING DATE		12/31/2023
	(All investments refe	er to your most recer	nt CFC Loan Agreemen	nt)	
7a - PA	RT II. LOAN GUARANTEES	1	1		
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
TOTA	LS (Line 1 thru 5)		0	0	0
7a - PA	RT 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
TOTA	LS (Line 1 thru 5)		0	0	0
7a - PA	RT IV. TOTAL INVESTMENTS AND LOANS GUARANTEES				
1	TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Colum	nn 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		BORROWER NA	ME	Southern Pioneer E	Electric Company
COOPERATIVE FINANCE CORPORATIO	ON	BORROWER DES			KS060
FINANCIAL AND STATISTICAL REPOR		ENDING DATE	JUNATION		12/31/2022
					12/31/2022
Submit electronic copy only. Enter names below, no signatu	res neccesary. Rou	nd all numbers to t	he nearest dollar.		
CERTIFICATION	BALANCE CH	ECK RESULTS			
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.		eeds Attention	AUTH(NRECA uses rural electric system di purposes. May we provide this repo		
Name of CFO/Office Manager Date Arme of General Manager/CEO Date Name of person submitting Form 7 *New Date	25 M	latches	• YES	O NO	
PART A. STATEMENT OF OPERATIONS					
			YEAR-TO-DATE		
ITEM		LAST YEAR	THIS YEAR	BUDGET	THIS MONTH
		(a)	(b)	(c)	(d)
1. Operating Revenue and Patronage Capital		73,485,561	90,840,332	80,482,382	5,472,93
2. Power Production Expense		0	0	0	(
3. Cost of Purchased Power		47,229,703	63,326,311	53,809,351	3,525,29
4. Transmission Expense		1,263,452	1,385,916	1,482,436	17,90
5. Regional Market Operations Expense		0	0	0	
6. Distribution Expense - Operation		5,407,602	5,419,328	5,306,926	286,13
7. Distribution Expense - Maintenance		2,037,365	2,452,920	2,185,402	194,83
8. Consumer Accounts Expense		1,432,123	1,541,163	1,578,408	91,81
9. Customer Service and Informational Expense		334,931	320,375	376,749	27,59
10. Sales Expense		17,129	14,371	28,118	3,75
11. Administrative and General Expense		2,659,345	2,660,620	3,140,498	183,20
12. Total Operation & Maintenance Expense (2 thru 11)		60,381,650	77,121,004	67,907,888	4,330,51
13. Depreciation & Amortization Expense		3,946,506	4,040,660	4,129,458	340,62
14. Tax Expense - Property & Gross Receipts		0	0	the second s	1 000 10
15. Tax Expense - Other		2,581,972	1,900,195	741,975	1,900,19
16. Interest on Long-Term Debt		5,662,624	5,572,229	5,431,472	466,88
17. Interest Charged to Construction (Credit)		0		0	
18. Interest Expense - Other		10 701	7.525.5		
10 OL D L C		18,791	17,781	86,554	a new sector attact makes
19. Other Deductions		1,432,541	17,781 1,367,824	86,554 1,174,820	1,025,27
20. Total Cost of Electric Service (12 thru 19)		1,432,541 74,024,084	17,781 1,367,824 90,019,693	86,554 1,174,820 79,472,167	1,025,27 8,063,90
20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20)		1,432,541 74,024,084 (538,523)	17,781 1,367,824 90,019,693 820,639	86,554 1,174,820 79,472,167 1,010,215	1,025,27 8,063,90 (2,590,96
20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20) 22. Non Operating Margins - Interest		1,432,541 74,024,084 (538,523) 288	17,781 1,367,824 90,019,693 820,639 24,317	86,554 1,174,820 79,472,167 1,010,215 300	1,025,27 8,063,90 (2,590,96 7,58
20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20) 22. Non Operating Margins - Interest 23. Allowance for Funds Used During Construction		1,432,541 74,024,084 (538,523) 288 0	17,781 1,367,824 90,019,693 820,639 24,317 0	86,554 1,174,820 79,472,167 1,010,215 300 0	1,025,27 8,063,90 (2,590,96 7,58
20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20) 22. Non Operating Margins - Interest 23. Allowance for Funds Used During Construction 24. Income (Loss) from Equity Investments		1,432,541 74,024,084 (538,523) 288 0 0	17,781 1,367,824 90,019,693 820,639 24,317 0 0	86,554 1,174,820 79,472,167 1,010,215 300 0 0	1,025,27 8,063,90 (2,590,96 7,58
20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20) 22. Non Operating Margins - Interest 23. Allowance for Funds Used During Construction 24. Income (Loss) from Equity Investments 25. Non Operating Margins - Other		1,432,541 74,024,084 (538,523) 288 0 0 1,015,358	17,781 1,367,824 90,019,693 820,639 24,317 0 0 0 39,990	86,554 1,174,820 79,472,167 1,010,215 300 0 0 31,499	1,025,27 8,063,90 (2,590,96 7,58 (8,47
20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20) 22. Non Operating Margins - Interest 23. Allowance for Funds Used During Construction 24. Income (Loss) from Equity Investments 25. Non Operating Margins - Other 26. Generation & Transmission Capital Credits		1,432,541 74,024,084 (538,523) 288 0 0	17,781 1,367,824 90,019,693 820,639 24,317 0 0	86,554 1,174,820 79,472,167 1,010,215 300 0 0 31,499 2,285,000	1,025,27 8,063,90 (2,590,96 7,58 (8,47 3,033,58
20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20) 22. Non Operating Margins - Interest 23. Allowance for Funds Used During Construction 24. Income (Loss) from Equity Investments 25. Non Operating Margins - Other 26. Generation & Transmission Capital Credits 27. Other Capital Credits & Patronage Dividends		1,432,541 74,024,084 (538,523) 288 0 0 1,015,358 6,235,889	17,781 1,367,824 90,019,693 820,639 24,317 0 0 0 39,990 3,033,584	86,554 1,174,820 79,472,167 1,010,215 300 0 0 31,499 2,285,000 1,012,752	1,025,27 8,063,90 (2,590,96 7,58 (8,47 3,033,58
20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20) 22. Non Operating Margins - Interest 23. Allowance for Funds Used During Construction 24. Income (Loss) from Equity Investments 25. Non Operating Margins - Other 26. Generation & Transmission Capital Credits		1,432,541 74,024,084 (538,523) 288 0 0 1,015,358 6,235,889 1,008,970	17,781 1,367,824 90,019,693 820,639 24,317 0 0 0 39,990 3,033,584 1,117,996	86,554 1,174,820 79,472,167 1,010,215 300 0 0 31,499 2,285,000 1,012,752 0	1,025,27 8,063,90 (2,590,96 7,58 (8,47 3,033,58 3,68
 20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20) 22. Non Operating Margins - Interest 23. Allowance for Funds Used During Construction 24. Income (Loss) from Equity Investments 25. Non Operating Margins - Other 26. Generation & Transmission Capital Credits 27. Other Capital Credits & Patronage Dividends 28. Extraordinary Items 29. Patronage Capital or Margins (21 thru 28) 	DI ANT	1,432,541 74,024,084 (538,523) 288 0 0 1,015,358 6,235,889 1,008,970 0	17,781 1,367,824 90,019,693 820,639 24,317 0 0 0 39,990 3,033,584 1,117,996 0	86,554 1,174,820 79,472,167 1,010,215 300 0 0 31,499 2,285,000 1,012,752 0	1,025,27 8,063,90 (2,590,96 7,58 (8,47 3,033,58 3,68
20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20) 22. Non Operating Margins - Interest 23. Allowance for Funds Used During Construction 24. Income (Loss) from Equity Investments 25. Non Operating Margins - Other 26. Generation & Transmission Capital Credits 27. Other Capital Credits & Patronage Dividends 28. Extraordinary Items		1,432,541 74,024,084 (538,523) 288 0 0 1,015,358 6,235,889 1,008,970 0 7,721,982	17,781 1,367,824 90,019,693 820,639 24,317 0 0 0 39,990 3,033,584 1,117,996 0	86,554 1,174,820 79,472,167 1,010,215 300 0 0 31,499 2,285,000 1,012,752 0 4,339,766	1,025,27 8,063,90 (2,590,96 7,58 (8,47 3,033,58 3,68 445,41
 20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20) 22. Non Operating Margins - Interest 23. Allowance for Funds Used During Construction 24. Income (Loss) from Equity Investments 25. Non Operating Margins - Other 26. Generation & Transmission Capital Credits 27. Other Capital Credits & Patronage Dividends 28. Extraordinary Items 29. Patronage Capital or Margins (21 thru 28) 	YEAR-1	1,432,541 74,024,084 (538,523) 288 0 0 1,015,358 6,235,889 1,008,970 0 7,721,982	17,781 1,367,824 90,019,693 820,639 24,317 0 0 39,990 3,033,584 1,117,996 0 5,036,526	86,554 1,174,820 79,472,167 1,010,215 300 0 0 31,499 2,285,000 1,012,752 0 4,339,766	1,025,27 8,063,90 (2,590,96 7,58 (8,47 3,033,58 3,68 445,41 O-DATE
20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20) 22. Non Operating Margins - Interest 23. Allowance for Funds Used During Construction 24. Income (Loss) from Equity Investments 25. Non Operating Margins - Other 26. Generation & Transmission Capital Credits 27. Other Capital Credits & Patronage Dividends 28. Extraordinary Items 29. Patronage Capital or Margins (21 thru 28)	YEAR-T LAST YEAR	1,432,541 74,024,084 (538,523) 288 0 0 1,015,358 6,235,889 1,008,970 0 7,721,982 TO-DATE THIS YEAR	17,781 1,367,824 90,019,693 820,639 24,317 0 0 0 39,990 3,033,584 1,117,996 0	86,554 1,174,820 79,472,167 1,010,215 300 0 0 31,499 2,285,000 1,012,752 0 4,339,766 YEAR-T LAST YEAR	1,025,27 8,063,90 (2,590,96 7,58 (8,47 3,033,58 3,68 445,41 O-DATE THIS YEAR
20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20) 22. Non Operating Margins - Interest 23. Allowance for Funds Used During Construction 24. Income (Loss) from Equity Investments 25. Non Operating Margins - Other 26. Generation & Transmission Capital Credits 27. Other Capital Credits & Patronage Dividends 28. Extraordinary Items 29. Patronage Capital or Margins (21 thru 28) PART B. DATA ON TRANSMISSION AND DISTRIBUTION I ITEM	YEAR-1 LAST YEAR (a)	1,432,541 74,024,084 (538,523) 288 0 0 1,015,358 6,235,889 1,008,970 0 7,721,982 TO-DATE THIS YEAR (b)	17,781 1,367,824 90,019,693 820,639 24,317 0 0 39,990 3,033,584 1,117,996 0 5,036,526 ITEM	86,554 1,174,820 79,472,167 1,010,215 300 0 0 31,499 2,285,000 1,012,752 0 4,339,766 YEAR-T LAST YEAR (a)	1,025,27 8,063,90 (2,590,96 7,58 (8,47 3,033,58 3,68 445,41 O-DATE THIS YEAR (b)
20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20) 22. Non Operating Margins - Interest 23. Allowance for Funds Used During Construction 24. Income (Loss) from Equity Investments 25. Non Operating Margins - Other 26. Generation & Transmission Capital Credits 27. Other Capital Credits & Patronage Dividends 28. Extraordinary Items 29. Patronage Capital or Margins (21 thru 28) PART B. DATA ON TRANSMISSION AND DISTRIBUTION I ITEM 1. New Services Connected	YEAR-7 LAST YEAR (a) 101	1,432,541 74,024,084 (538,523) 288 0 0 1,015,358 6,235,889 1,008,970 0 7,721,982 O-DATE THIS YEAR (b) 117	17,781 1,367,824 90,019,693 820,639 24,317 0 0 0 39,990 3,033,584 1,117,996 0 5,036,526 ITEM 5. Miles Transmission	86,554 1,174,820 79,472,167 1,010,215 300 0 0 31,499 2,285,000 1,012,752 0 4,339,766 YEAR-T LAST YEAR (a) 295	THIS YEAR (b) 29
20. Total Cost of Electric Service (12 thru 19) 21. Patronage Capital & Operating Margins (1 minus 20) 22. Non Operating Margins - Interest 23. Allowance for Funds Used During Construction 24. Income (Loss) from Equity Investments 25. Non Operating Margins - Other 26. Generation & Transmission Capital Credits 27. Other Capital Credits & Patronage Dividends 28. Extraordinary Items 29. Patronage Capital or Margins (21 thru 28) PART B. DATA ON TRANSMISSION AND DISTRIBUTION I ITEM	YEAR-1 LAST YEAR (a)	1,432,541 74,024,084 (538,523) 288 0 0 1,015,358 6,235,889 1,008,970 0 7,721,982 TO-DATE THIS YEAR (b)	17,781 1,367,824 90,019,693 820,639 24,317 0 0 39,990 3,033,584 1,117,996 0 5,036,526 ITEM 5 Miles Transmission 6. Miles Distribution Overhead	86,554 1,174,820 79,472,167 1,010,215 300 0 0 31,499 2,285,000 1,012,752 0 4,339,766 YEAR-T LAST YEAR (a)	1,025,27 8,063,90 (2,590,96 7,58 (8,47 3,033,58 3,68 445,41 O-DATE THIS YEAR (b)

CFC Form 7 (Jan 2023)



FINANCIAL AND STATISTICAL REPORTPART C. BALANCE SHEETASSETS AND OTHER DEBITS1. Total Utility Plant in Service154,708,0752. Construction Work in Progress1,419,8293. Total Utility Plant (1+2)156,127,9043. Accum. Provision for Depreciation and Amort30,947,8713. Net Utility Plant (3-4)125,180,0336. Nonutility Property - Net03. Investment in Subsidiary Companies33,064,2658. Invest. in Assoc. Org Patronage Capital3,359,2519. Invest in Assoc. Org Other - General Funds010. Invest in Assoc. Org Other - General Funds031. Investments in Economic Development Projects032. Other Investments686,94944. Total Other Property & Investments (6 thru 13)37,111,46545. Cash-General Funds1,257,31146. Cash-Construction Funds-Trustee0	BORROWER DESIGNATION ENDING DATE LIABILITIES AND OTHER CREDITS 29. Memberships 30. Patronage Capital 31. Operating Margins - Prior Years 32. Operating Margins - Current Year 33. Non-Operating Margins 34. Other Margins & Equities 35. Total Margins & Equities 35. Total Margins & Equities 36. Long-Term Debt CFC (Net) 37. Long-Term Debt CFC (Net) 38. Total Long-Term Debt (36 + 37) 39. Obligations Under Capital Leases - Non current 40. Accumulated Operating Provisions - Asset Retirement Obligations 41. Total Other Noncurrent Liabilities (39+40) 42. Notes Payable	KS060 12/31/2022 40,784,99 40,784,99 40,784,99 40,784,99 40,784,99 40,784,99 0 109,836,45 109,836,45 0 0 0 0 0 0 0 0 0 0 0 0 0
PART C. BALANCE SHEET ASSETS AND OTHER DEBITS 1. Total Utility Plant in Service 154,708,075 24 2. Construction Work in Progress 1,419,829 30 3. Total Utility Plant (1+2) 156,127,904 3 4. Accum. Provision for Depreciation and Amort 30,947,871 33 5. Net Utility Plant (3-4) 125,180,033 34 6. Nonutility Property - Net 0 34 7. Investment in Subsidiary Companies 33,064,265 34 8. Invest. in Assoc. Org Patronage Capital 3,359,251 34 9. Invest in Assoc. Org Other - General Funds 1,000 37 10. Invest in Assoc. Org Other - Nongeneral Funds 0 34 11. Investments in Economic Development Projects 0 35 12. Other Investments 686,949 44 13. Special Funds 0 4 14. Total Other Property & Investments (6 thru 13) 37,111,465 4 14. Total Other Property & Investments (6 thru 13) 1,257,311 4 16. Cash-Construction Funds-Trustee 0 4	LIABILITIES AND OTHER CREDITS 29. Memberships 30. Patronage Capital 31. Operating Margins - Prior Years 32. Operating Margins - Current Year 33. Non-Operating Margins 34. Other Margins & Equities 35. Total Margins & Equities (29 thru 34) 36. Long-Term Debt CFC (Net) 37. Long-Term Debt - Other (Net) 38. Total Long-Term Debt (36 + 37) 39. Obligations Under Capital Leases - Non current 40. Accumulated Operating Provisions - Asset Retirement Obligations 41. Total Other Noncurrent Liabilities (39+40)	40,784,99 40,784,99 (0 820,63 4,215,88 533,23 46,354,76 (0 109,836,455 109,836,455 (0 0 0 0 0 0 0 0 0 0 0 0 0 0
ASSETS AND OTHER DEBITS 1 1. Total Utility Plant in Service 154,708,075 24 2. Construction Work in Progress 1,419,829 30 3. Total Utility Plant (1+2) 156,127,904 3 4. Accum. Provision for Depreciation and Amort 30,947,871 3 5. Net Utility Plant (3-4) 125,180,033 3 6. Nonutility Property - Net 0 3 7. Investment in Subsidiary Companies 33,064,265 3 8. Invest. in Assoc. Org Patronage Capital 3,359,251 3 9. Invest in Assoc. Org Other - General Funds 1,000 3' 10. Invest in Assoc. Org Other - Nongeneral Funds 0 3 11. Investments in Economic Development Projects 0 3 12. Other Investments 686,949 4 13. Special Funds 0 4 14. Total Other Property & Investments (6 thru 13) 37,111,465 4 14. Cash-General Funds 1,257,311 4 16. Cash-Construction Funds-Trustee 0 4	LIABILITIES AND OTHER CREDITS 29. Memberships 30. Patronage Capital 31. Operating Margins - Prior Years 32. Operating Margins - Current Year 33. Non-Operating Margins 34. Other Margins & Equities 35. Total Margins & Equities (29 thru 34) 36. Long-Term Debt CFC (Net) 37. Long-Term Debt - Other (Net) 38. Total Long-Term Debt (36 + 37) 39. Obligations Under Capital Leases - Non current 40. Accumulated Operating Provisions - Asset Retirement Obligations 41. Total Other Noncurrent Liabilities (39+40)	40,784,99 40,784,99 (0 820,63 4,215,88 533,23 46,354,76 (0 109,836,455 109,836,455 (0 0 0 0 0 0 0 0 0 0 0 0 0 0
ASSETS AND OTHER DEBITS Image: Mark and the second se	 Memberships Patronage Capital Operating Margins - Prior Years Operating Margins - Current Year Non-Operating Margins Other Margins & Equities Other Margins & Equities Total Margins & Equities (29 thru 34) Long-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations Total Other Noncurrent Liabilities (39+40) 	40,784,99 (0 820,63 4,215,88 533,23 46,354,76 (0 109,836,453 109,836,453 (0 (0 (0 (0 (0 (0 (0 (0 (0 (0
1. Total Utility Plant in Service 154,708,075 24 2. Construction Work in Progress 1,419,829 33 3. Total Utility Plant (1+2) 156,127,904 3 4. Accum. Provision for Depreciation and Amort 30,947,871 35 5. Net Utility Plant (3-4) 125,180,033 33 6. Nonutility Property - Net 0 34 7. Investment in Subsidiary Companies 33,064,265 34 8. Invest. in Assoc. Org Patronage Capital 3,359,251 36 9. Invest in Assoc. Org Other - General Funds 0 34 10. Invest in Assoc. Org Other - Nongeneral Funds 0 34 11. Investments in Economic Development Projects 0 35 12. Other Investments 686,949 44 13. Special Funds 0 4 14. Total Other Property & Investments (6 thru 13) 37,111,465 44 15. Cash-General Funds 1,257,311 4 16. Cash-Construction Funds-Trustee 0 4	 Memberships Patronage Capital Operating Margins - Prior Years Operating Margins - Current Year Non-Operating Margins Other Margins & Equities Other Margins & Equities Total Margins & Equities (29 thru 34) Long-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations Total Other Noncurrent Liabilities (39+40) 	40,784,99 (0 820,63 4,215,88 533,23 46,354,76 (0 109,836,453 109,836,453 (0 (0 (0 (0 (0 (0 (0 (0 (0 (0
2. Construction Work in Progress 1,419,829 33 3. Total Utility Plant (1+2) 156,127,904 34 4. Accum. Provision for Depreciation and Amort 30,947,871 35 5. Net Utility Plant (3-4) 125,180,033 35 6. Nonutility Property - Net 0 34 7. Investment in Subsidiary Companies 33,064,265 34 8. Invest. in Assoc. Org Patronage Capital 3,359,251 36 9. Invest in Assoc. Org Other - General Funds 1,000 37 10. Invest in Assoc. Org Other - General Funds 0 34 11. Investments in Economic Development Projects 0 34 12. Other Investments 6866,949 44 13. Special Funds 0 4 14. Total Other Property & Investments (6 thru 13) 37,111,465 44 15. Cash-General Funds 1,257,311 44 16. Cash-Construction Funds-Trustee 0 44	 Battonage Capital Operating Margins - Prior Years Operating Margins - Current Year Non-Operating Margins Other Margins & Equities Total Margins & Equities (29 thru 34) Long-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations Total Other Noncurrent Liabilities (39+40) 	40,784,99 (0 820,63 4,215,88 533,23 46,354,76 (0 109,836,453 109,836,453 (0 (0 (0 (0 (0 (0 (0 (0 (0 (0
3. Total Utility Plant (1+2) 156,127,904 3 4. Accum. Provision for Depreciation and Amort 30,947,871 33 5. Net Utility Plant (3-4) 125,180,033 33 6. Nonutility Property - Net 0 34 7. Investment in Subsidiary Companies 33,064,265 34 8. Invest. in Assoc. Org Patronage Capital 3,359,251 36 9. Invest in Assoc. Org Other - General Funds 1,000 37 10. Invest in Assoc. Org Other - General Funds 0 34 11. Investments in Economic Development Projects 0 34 12. Other Investments 686,949 44 13. Special Funds 0 4 14. Total Other Property & Investments (6 thru 13) 37,111,465 44 15. Cash-General Funds 1,257,311 4 16. Cash-Construction Funds-Trustee 0 4	 Operating Margins - Prior Years Operating Margins - Current Year Non-Operating Margins Other Margins & Equities Total Margins & Equities (29 thru 34) Long-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations Total Other Noncurrent Liabilities (39+40) 	820,639 4,215,88 533,239 46,354,762 (0) 109,836,459 109,836,459
4. Accum. Provision for Depreciation and Amort 30,947,871 32 5. Net Utility Plant (3-4) 125,180,033 32 6. Nonutility Property - Net 0 34 7. Investment in Subsidiary Companies 33,064,265 32 8. Invest. in Assoc. Org Patronage Capital 3,359,251 34 9. Invest. in Assoc. Org Other - General Funds 1,000 37 10. Invest in Assoc. Org Other - Nongeneral Funds 0 34 11. Investments in Economic Development Projects 0 34 12. Other Investments 686,949 44 13. Special Funds 0 4 14. Total Other Property & Investments (6 thru 13) 37,111,465 44 15. Cash-General Funds 1,257,311 44 16. Cash-Construction Funds-Trustee 0 44	 32. Operating Margins - Current Year 33. Non-Operating Margins 34. Other Margins & Equities 35. Total Margins & Equities (29 thru 34) 36. Long-Term Debt CFC (Net) 37. Long-Term Debt - Other (Net) 38. Total Long-Term Debt (36 + 37) 39. Obligations Under Capital Leases - Non current 40. Accumulated Operating Provisions - Asset Retirement Obligations 41. Total Other Noncurrent Liabilities (39+40) 	4,215,88 533,239 46,354,762 109,836,458 109,836,458
5. Net Utility Plant (3-4) 125,180,033 3. 6. Nonutility Property - Net 0 3. 7. Investment in Subsidiary Companies 33,064,265 3. 8. Invest. in Assoc. Org Patronage Capital 3,359,251 3. 9. Invest. in Assoc. Org Other - General Funds 1,000 3. 10. Invest in Assoc. Org Other - Nongeneral Funds 0 3. 11. Investments in Economic Development Projects 0 3. 12. Other Investments 686,949 4. 13. Special Funds 0 4. 14. Total Other Property & Investments (6 thru 13) 37,111,465 4. 15. Cash-General Funds 1,257,311 4. 16. Cash-Construction Funds-Trustee 0 4.	 33. Non-Operating Margins 34. Other Margins & Equities 35. Total Margins & Equities (29 thru 34) 36. Long-Term Debt CFC (Net) 37. Long-Term Debt - Other (Net) 38. Total Long-Term Debt (36 + 37) 39. Obligations Under Capital Leases - Non current 40. Accumulated Operating Provisions - Asset Retirement Obligations 41. Total Other Noncurrent Liabilities (39+40) 	4,215,88 533,239 46,354,762 109,836,458 109,836,458
6. Nonutility Property - Net 0 33 7. Investment in Subsidiary Companies 33,064,265 34 8. Invest. in Assoc. Org Patronage Capital 3,359,251 30 9. Invest. in Assoc. Org Other - General Funds 1,000 3 10. Invest in Assoc. Org Other - Nongeneral Funds 0 34 11. Investments in Economic Development Projects 0 35 12. Other Investments 686,949 44 13. Special Funds 0 4 14. Total Other Property & Investments (6 thru 13) 37,111,465 44 15. Cash-General Funds 1,257,311 4 16. Cash-Construction Funds-Trustee 0 4	 34. Other Margins & Equities 35. Total Margins & Equities (29 thru 34) 36. Long-Term Debt CFC (Net) 37. Long-Term Debt - Other (Net) 38. Total Long-Term Debt (36 + 37) 39. Obligations Under Capital Leases - Non current 40. Accumulated Operating Provisions - Asset Retirement Obligations 41. Total Other Noncurrent Liabilities (39+40) 	533,239 46,354,76 109,836,459 109,836,459
7. Investment in Subsidiary Companies 33,064,265 33 8. Invest. in Assoc. Org Patronage Capital 3,359,251 30 9. Invest. in Assoc. Org Other - General Funds 1,000 37 10. Invest in Assoc. Org Other - Nongeneral Funds 0 34 11. Investments in Economic Development Projects 0 37 12. Other Investments 686,949 44 13. Special Funds 0 4 14. Total Other Property & Investments (6 thru 13) 37,111,465 47 15. Cash-General Funds 1,257,311 4 16. Cash-Construction Funds-Trustee 0 4	 55. Total Margins & Equities (29 thru 34) 36. Long-Term Debt CFC (Net) 37. Long-Term Debt - Other (Net) 38. Total Long-Term Debt (36 + 37) 39. Obligations Under Capital Leases - Non current 40. Accumulated Operating Provisions - Asset Retirement Obligations 41. Total Other Noncurrent Liabilities (39+40) 	46,354,76 109,836,45 109,836,45
3. Invest. in Assoc. Org Patronage Capital 3,359,251 30. Invest. in Assoc. Org Other - General Funds 1,000 31. Invest. in Assoc. Org Other - Nongeneral Funds 0 32. Invest in Assoc. Org Other - Nongeneral Funds 0 33. Invest in Assoc. Org Other - Nongeneral Funds 0 34. Investments in Economic Development Projects 0 35. Special Funds 0 43. Special Funds 0 44. Total Other Property & Investments (6 thru 13) 37,111,465 45. Cash-General Funds 1,257,311 46. Cash-Construction Funds-Trustee 0	 Kong-Term Debt CFC (Net) Long-Term Debt - Other (Net) Total Long-Term Debt (36 + 37) Obligations Under Capital Leases - Non current Accumulated Operating Provisions - Asset Retirement Obligations Total Other Noncurrent Liabilities (39+40) 	109,836,45 109,836,45
0. Invest. in Assoc. Org Other - General Funds 1,000 3' 10. Invest. in Assoc. Org Other - Nongeneral Funds 0 3' 11. Investments in Economic Development Projects 0 3' 12. Other Investments 686,949 4' 13. Special Funds 0 4' 14. Total Other Property & Investments (6 thru 13) 37,111,465 4' 15. Cash-General Funds 1,257,311 4' 16. Cash-Construction Funds-Trustee 0 4'	 37. Long-Term Debt - Other (Net) 38. Total Long-Term Debt (36 + 37) 39. Obligations Under Capital Leases - Non current 40. Accumulated Operating Provisions - Asset Retirement Obligations 41. Total Other Noncurrent Liabilities (39+40) 	109,836,45
10. Invest in Assoc. Org Other - Nongeneral Funds 0 34 11. Investments in Economic Development Projects 0 35 12. Other Investments 686,949 44 13. Special Funds 0 47 14. Total Other Property & Investments (6 thru 13) 37,111,465 47 15. Cash-General Funds 1,257,311 47 16. Cash-Construction Funds-Trustee 0 47	 38. Total Long-Term Debt (36 + 37) 39. Obligations Under Capital Leases - Non current 40. Accumulated Operating Provisions - Asset Retirement Obligations 41. Total Other Noncurrent Liabilities (39+40) 	109,836,45
11. Investments in Economic Development Projects 0 39 12. Other Investments 686,949 4 13. Special Funds 0 4 14. Total Other Property & Investments (6 thru 13) 37,111,465 4 15. Cash-General Funds 1,257,311 4 16. Cash-Construction Funds-Trustee 0 4	 39. Obligations Under Capital Leases - Non current 40. Accumulated Operating Provisions - Asset Retirement Obligations 41. Total Other Noncurrent Liabilities (39+40) 	
12. Other Investments 686,949 44 13. Special Funds 0 4 14. Total Other Property & Investments (6 thru 13) 37,111,465 4 15. Cash-General Funds 1,257,311 4 16. Cash-Construction Funds-Trustee 0 4	40. Accumulated Operating Provisions - Asset Retirement Obligations41. Total Other Noncurrent Liabilities (39+40)	
13. Special Funds 0 4 14. Total Other Property & Investments (6 thru 13) 37,111,465 4 15. Cash-General Funds 1,257,311 4 16. Cash-Construction Funds-Trustee 0 4	41. Total Other Noncurrent Liabilities (39+40)	
14. Total Other Property & Investments (6 thru 13) 37,111,465 42 15. Cash-General Funds 1,257,311 42 16. Cash-Construction Funds-Trustee 0 44	· · ·	
15. Cash-General Funds 1,257,311 16. Cash-Construction Funds-Trustee 0		(
16. Cash-Construction Funds-Trustee 0 4	43. Accounts Payable	4,583,860
	14. Consumers Deposits	2,417,759
	15. Current Maturities Long-Term Debt	3,449,26
	16. Current Maturities Long-Term Debt-Economic Dev.	(
	47. Current Maturities Capital Leases	(
	18. Other Current & Accrued Liabilities	2,906,850
	49. Total Current & Accrued Liabilities (42 thru 48)	13,357,73
	50. Deferred Credits	16,626,550
	51. Total Liabilities & Other Credits (35+38+41+49+50)	186,175,512
24. Prepayments 353,423	· · · · · · · · · · · · · · · · · · ·	
25. Other Current & Accrued Assets 2,191,007 E	ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION	
26. Total Current & Accrued Assets (15 thru 25) 10,965,942 B	Balance Beginning of Year	21,148,844
27. Deferred Debits 12,918,072 A	Amounts Received This Year (Net)	704,944
28. Total Assets & Other Debits (5+14+26+27) 186,175,512 T	FOTAL Contributions-In-Aid-Of-Construction	21,853,788
PART D. THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGAR		

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 BUBAL II					Director Director	
	NATIONAL KUKAL UTILITES			BUKKU WEK INAME		soumern rioneer Liecure Company	lecure company
CO	COOPERATIVE FINANCE CORPORATION	ORPORATION		BORROWER DESIGNATION	ESIGNATION		KS060
FI	FINANCIAL AND STATISTICAL REPORT	ICAL REPORT		ENDING DATE			12/31/2022
PART E. CHANGES IN UTILITY PLANT							
WELL LNYTA	BALANC	BALANCE BEGINNING OF YEAR (a)	(q) SNOILIQQV	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE END OF YEAR (c)	D OF YEAR
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	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
эмогдагаадық адлаар п дауа		and "Annual Mee	and "Annual Meeting and Board Data" (M).	and "Annual Meeting and Board Data" (M).			
FART II. SERVICE INTERKUFTIONS		-					
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	nsumer by Cause	TOTAL
	Power Supplier (a)	Major (t	Major Event (b)	Planned (c)	All Other (d)	her	(e)
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 1. EMPLOYEE - HOUR AND PAYROLL STATIST	STATISTICS						
1. Number of Full Time Employees			47 4	4. Payroll - Expensed			4,544,909
2. Employee - Hours Worked - Regular Time			124,320	5. Payroll - Capitalized			1,351,774
3. Employee - Hours Worked - Overtime			5,287 6	Payroll - Other			214,015
PART J. PATRONAGE CAPITAL				PART K. DUEF	DUE FROM CONSUMERS FOR ELECTRIC SERVICE	OR ELECTRIC SF	RVICE
	ITEM		THIS YEAR	CUMULATIVE 1. Amount Due Over 60 Days:	ver 60 Days:		
			(a)	(þ)	151,545		
1. General Retirement			0	0 2. Amount Writt	Amount Written Off During Year:		
2. Special Retirements			0	0	86,508		
3. Total Retirements (1+2)			0	0			
4. Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	Capital by Suppliers of Electric	Power	1,050,213				
Cash Received from Retirement of Patronage Capital by Lenders for Uredit Extended to the Electric 5. System	apital by Lenders for Credit Ex	ttended to the Electric	720,368				
			1.770.581				



		NATIONAL R	ONAL RURAL UTILITIES	ES			BORROWER NAME	AME	Southern Pioneer	Southern Pioneer Electric Company
	C0	COOPERATIVE FINANCE CORPORATION	VANCE CORPO	RATION			BORROWER DESIGNATION	SIGNATION		KS060
	FI	FINANCIAL AND STATISTICAL REPORT	TATISTICAL R	EPORT			ENDING DATE			12/31/2022
PAR	PART L. KWH PURCHASED AND TOTAL COST	OST								
								INCLU	INCLUDED IN TOTAL COST	OST
			RENEWABLE						WHEELING &	
		CFC USE ONLY SUPPLIER	ENERGY PROGRAM	RENEWABLE	КМН		AVERAGE COST PER	FUEL COST	OTHER CHARGES (or	
	NAME OF SUPPLIER (a)	CODE (b)	NAME (c)	FUEL TYPE (d)	PURCHASED (c)	TOTAL COST (f)	KWH (cents) (g)	ADJUSTMENT (h)	Credits) (i)	COMMENTS (j)
-	Sunflower Electric Power Corp(KS053)			0 None	818,934,935	53,315,206	6.51	34,337,655	31,500	Comme
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	0 Comments
5			1	0 None	0	0	0.00	0	0	Comments
9			_	0 None	0	0	0.00	0	0	0 Comments
7			_	0 None	0	0	0.00	0	0	0 Comments
8			_	0 None	0	0	0.00	0	0	Comments
6				0 None	0	0	0.00	0	0	Comments
10				0 None	0	0	0.00	0	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	0 Comments
14			_	0 None	0	0	0.00	0	0	Comments
15			1	0 None	0	0	0.00	0	0	Comments
16				0 None	0	0	0.00	0	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	0 Comments
20			1	0 None	0	0	0.00	0	0	Comments
21	TOTALS				818,934,935	63,326,311	7.73	34,337,655	31,500	



	NATIONAL RURAL UTILITIES	BORROWER NAME	Southern Pioneer Electric Company
	COOPERATIVE FINANCE CORPORATION	BORROWER DESIGNATION	KS060
	FINANCIAL AND STATISTICAL REPORT	ENDING DATE	12/31/2022
PART L.	. KWH PURCHASED AND TOTAL COST (Continued)		
	CO	DMMENTS	
1			
2 3			
4			
5			
6			
7			
8 9			
10			
11			
12			
13 14			
14			
16			
17			
18			
19 20			



	NATIONAL RURAL UTILITIES		BORROWER NA	ME	Southern Pionee	r Electric Company
	COOPERATIVE FINANCE CORPORATION		BORROWER DES	SIGNATION		KS060
	FINANCIAL AND STATISTICAL REPORT		ENDING DATE			12/31/2022
PA	RT M. LONG-TERM LEASES (If additional space is needed, use separate	sheet)				
	LIST BELOW ALL "RESTRICTED PROPERT	Y" ** HELD UNDE	R "LONG TERM" LI	EASE. (If none, Stat	e "NONE")	
	NAME OF LESSOR	TYPE OF	PROPERTY		RENTAL THIS YEAR	
1.						\$0
2. 3.					TOTAL	\$0
3.	** "RESTRICTED PROPERTY" means all pr	operties other than auto	mobiles trucks tractor	rs_other_vehicles (inclu	TOTAL ding without	\$0
	limitation aircraft and ships), office and warehouse					
	means leases having unexpired terms in exce					
PA	RT O. LONG-TERM DEBT SERVICE REQUIREMENTS					
				BILLED THIS YEAR		
	NAME OF LENDER	BALANCE END OF	INTEREST	PRINCIPAL	TOTAL	CFC USE ONLY
		YEAR	(a)	(b)	(c)	(d)
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 Retirement Plan	108,885,953 1,139,801	5,757,942	3,284,744	9,042,686	
5	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	



			BORROWER NAME		Southern Pioneer Electric Company
COOPER	ATIVE FINANCE CORPORA	TION	BORROWER DESIGNA	TION	KS060
	IAL AND STATISTICAL REI	PORT	ENDING DATE		12/31/2022
PART R. POWER REQUIREM	VIEN IS 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	a. No. Consumers Served	12,563	12,558	12,561	
(excluding seasonal)	b. KWH Sold				122,688,342
	c. Revenue	1			21,517,776
2. Residential Sales -	a. No. Consumers Served	0	0	0	
Seasonal	b. KWH Sold				0
	c. Revenue	1			0
3. Irrigation Sales	a. No. Consumers Served	43	43	43	
	b. KWH Sold			·	3,112,346
	c. Revenue	Ī			504,673
4. Comm. and Ind.	a. No. Consumers Served	4,256	4,285	4,271	
1000 KVA or Less	b. KWH Sold		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	153,210,691
	c. Revenue	1			24,056,679
5. Comm. and Ind.	a. No. Consumers Served	24	24	24	
Over 1000 KVA	b. KWH Sold				520,516,250
	c. Revenue	Ī			42,286,724
6. Public Street & Highway	a. No. Consumers Served	128	125	127	
Lighting	b. KWH Sold		1		1,436,705
0 0	c. Revenue	1			700,893
7. Other Sales to Public	a. No. Consumers Served	0	0	0	
Authority	b. KWH Sold		1		0
,	c. Revenue	1			0
8. Sales for Resales-RUS	a. No. Consumers Served	0	0	0	
Borrowers	b. KWH Sold		1		0
	c. Revenue	Ī			0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	
	b. KWH Sold		1		0
	c. Revenue	1			0
10. TOTAL No. of Consumers	(lines 1a thru 9a)	17,014	17,035	17,026	
11. TOTAL KWH Sold (lines 1	b thru 9b)		· · · · · · · · · · · · · · · · · · ·		800,964,334
12. TOTAL Revenue Received	From Sales of Electric Energy (lin	1e 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 Genera	ation				64,712,227
19. Interchange - KWH - Net					0
20. Peak - Sum All KW Input (M	etered)				143,120
	O None O Non	-coincident Ocincident			



Ine # Classification Added This Year Total To Date Number of Consumers (a) Amount Invested (b) ESTIMATED MMBTU Savings (c) Number of Consumers (d) Amount Invested (d) ESTIMATED MMBTU Savings (d) Number of (c) Amount Invested (d) ESTIMATE MMBTU Savings (d) 1. Residential Sales (excluding seasonal) 0 0 0 0 0 2. Residential Sales - Seasonal 0 0 0 0 0					1			
FINANCIAL AND STATISTICAL REPORT ENDING DATE 12/31/202 ART S. ENERGY EFFICIENCY PROGRAMS Added This Year Total To Date Inte # Classification ESTIMATED Mumber of Consumers (a) Number of Mumbr (c) Added This Year Total To Date Number of Consumers Number of Consumers Amount Invested ESTIMATED MMBTU Savings (c) Number of (d) Amount Invested ESTIMATE MMBTU Savings (c) 1 Residential Sales (excluding seasonal) 0		NATIONAL RURA	AL UTILITIES		BORROWER NAME	Ξ	Southern Pioneer	Electric Company
NRT S. ENERCY EFFICIENCY PROGRAMS Ine # Classification Added This Year Total To Date Number of Consumers (a) Amount (b) ESTIMATED MMBTU Savings (c) Number of (d) Amount Invested (d) ESTIMATE MMBTU Savings (c) 1. Residential Sales (excluding seasonal) 0 0 0 0 0 2. Residential Sales - Seasonal 0 0 0 0 0 0 3. Irrigation Sales 0 0 0 0 0 0 0 0 4. Comm. and Ind. 1000 KVA or Less 0		COOPERATIVE FINAN	CE CORPORATION		BORROWER DESIG	GNATION		KS060
NRT S. ENERCY EFFICIENCY PROGRAMS Ine # Classification Added This Year Total To Date Number of Consumers (a) Amount (b) ESTIMATED MMBTU Savings (c) Number of (d) Amount Invested (d) ESTIMATE MMBTU Savings (c) 1. Residential Sales (excluding seasonal) 0 0 0 0 0 2. Residential Sales - Seasonal 0 0 0 0 0 0 3. Irrigation Sales 0 0 0 0 0 0 0 0 4. Comm. and Ind. 1000 KVA or Less 0		FINANCIAL AND STAT	TISTICAL REPORT		ENDING DATE			
Ine #ClassificationAdded This YearTotal To DateNumber of Consumers (a)Amount Invested (b)ESTIMATED MMBTU Savings (c)Number of Consumers (d)Amount Invested (d)ESTIMATE MMBTU Savings (d)1.Residential Sales (excluding seasonal)000000002.Residential Sales - Seasonal000<	ART S.							
Image: bit of the second sec				Added This Year			Total To Date	
1.Residential Sales (excluding seasonal)000002.Residential Sales - Seasonal00000003.Irrigation Sales000000004.Comm. and Ind. 1000 KVA or Less000	Line #	Classification	Consumers	Invested	MMBTU Savings	Consumers	Invested	ESTIMATED MMBTU Savings (f)
3.Irrigation Sales0000004.Comm. and Ind. 1000 KVA or Less00000005.Comm. and Ind. Over 1000 KVA000000006.Public Street and Highway Lighting000 <td>1.</td> <td>Residential Sales (excluding seasonal)</td> <td>1</td> <td>0</td> <td></td> <td></td> <td></td> <td></td>	1.	Residential Sales (excluding seasonal)	1	0				
A.Comm. and Ind. 1000 KVA or Less0000005.Comm. and Ind. Over 1000 KVA00000006.Public Street and Highway Lighting000000007.Other Sales to Public Authorities000<	2.	Residential Sales - Seasonal	0	0	0	0	0	
5.Comm. and Ind. Over 1000 KVA000006.Public Street and Highway Lighting0000007.Other Sales to Public Authorities00000008.Sales for Resales - RUS Borrowers000000009.Sales for Resales - Other00000000	3.	Irrigation Sales	0	0	0	0	0	
6.Public Street and Highway Lighting000007.Other Sales to Public Authorities0000008.Sales for Resales - RUS Borrowers00000009.Sales for Resales - Other0000000			1	0	0	0	0	
7.Other Sales to Public Authorities00008.Sales for Resales - RUS Borrowers000009.Sales for Resales - Other00000				0	0	0		
8. Sales for Resales - RUS Borrowers 0 0 0 0 0 9. Sales for Resales - Other 0 0 0 0 0								
9. Sales for Resales - Other 0 0 0 0 0								



		DODDON/ED NAME		Southern Pioneer Electric Company
	NATIONAL RURAL UTILITIES	BORROWER NAME		1 5
	COOPERATIVE FINANCE CORPORATION	BORROWER DESIGNATIO	0N	KS060
	FINANCIAL AND STATISTICAL REPORT	ENDING DATE		12/31/2022
		r most recent CFC Loan Agreem	nent)	
7a - PA	RT 1 - INVESTMENTS			
	DESCRIPTION	INCLUDED (\$)	EXCLUDED (\$)	INCOME OR LOSS
	(a)	(b)	(¢)	(d)
-	VESTMENTS IN ASSOCIATED ORGANIZATIONS MID-KANSAS ELECTRIC COMPANY		33,064,265	
	COBANK - PATRONAGE		3,359,251	
7	COBANK - MEMBERSHIP		1,000	
8	CODANK - MEMDERSIII		1,000	
	Subtotal (Line 5 thru 8)	0	36,424,516	0
	ESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS			
9				
10				
11				
12				
	Subtotal (Line 9 thru 12)	0	0	0
4. OTI	HER INVESTMENTS			
	PIONEER COMMUNICATIONS & SCTA & KANOKLA	41,977		
	FEDERATED RURAL INSURANCE EXCHANGE	380,573		
	NISC CAPITAL CREDITS	118,373		
	OTHER INVESTMENTS	146,026		
	Subtotal (Line 13 thru 16)	686,949	0	0
5. SPE	CIAL FUNDS	1 1		1
17				
18				
19				
20			•	
	Subtotal (Line 17 thru 20)	0	0	0
	SH - GENERAL EQUITY - LIBERAL		45 220	
	COBANK & CLEARING ACCT & WORKING FUNDS	1,099,126	45,229	
	PEOPLES BANK	1,099,120	25,033	
	GRANT COUNTY BANK		87,924	
	Subtotal (Line 21 thru 24)	1,099,126	158,185	0
	CIAL DEPOSITS			
25				
26				
27				
28				
	Subtotal (Line 25 thru 28)	0	0	0
8. TE	MPORARY INVESTMENTS			
29				
30				
31				
32				
	Subtotal (Line 29 thru 32)	0	0	0
	COUNT & NOTES RECEIVABLE - NET			
	NOTES RECEIVABLE - EMPLOYEE MISC & COMPUTER CONTR	· · · · ·		
	NOTES RECEIVABLE - LINE EXTENTION CONTRACTS	52,822		
35	ACCOUNTS RECEIVABLE - NET	356,000		
36	Subtotal (Line 33 thru 36)	409,967	0	0
	SUBTORIAL (LINE 35 THTU 36) OMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PUR	,	0	0
10. CC	DAMATTALENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PUR	CHASED		
37				
39				
40				
—	Subtotal (Line 37 thru 40)	0	0	0
<u> </u>	Total	2,196,042	36,582,701	0
L	(1) SDEC 2022 afa form7 final	-,-, -, -,		v



	NATIONAL RURAL UTILITIES		BORROWER NAM	E	Southern Pioneer Electric Company
	COOPERATIVE FINANCE CORPORATION		BORROWER DESI	GNATION	KS060
	FINANCIAL AND STATISTICAL REPORT		ENDING DATE		12/31/2022
	(All investments refe	r to your most recer	nt CFC Loan Agreemen	nt)	
7a - PA	ART 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
TOTA	LS (Line 1 thru 5)		0	0	0
7a - PA	RT 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
TOTA	LS (Line 1 thru 5)		0	0	0
7a - PA	RT IV. TOTAL INVESTMENTS AND LOANS GUARANTEES			r	1
1	TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Colum	n 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) UNADJUSTED HISTORICAL	ADJ	(d) IUSTMENTS	(e) ADJUSTED HISTORICAL	(f)		(g)	(h)
LINE NO.	ITEM	TEST YEAR 2024 (\$)	NO.	SP AMOUNT (\$)	TEST YEAR 2024 (\$)	34.5 kV ALLOCATION FACTORS		34.5 kV SYSTEM (\$)	DISTRIBUTION SYSTEM (\$)
1	A. STATEMENT OF OPERATIONS							(e) x (f)	(e) - (g)
1. <u>.</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
2. 3.	Power Production Expense	- F7, Pt. A, Col. B	[1]	445,951	09,490,281	0.0000		5,621,959	03,074,322
3. 4.	Cost of Purchased Power	42,910,152 F7, Pt. A, Col. B			42,910,152	0.0000		-	42,910,152
4. 5.	Transmission Expense	42,910,132 F7, Pt. A, Col. B 1,121,173 F7, Pt. A, Col. B			1,121,173	1.0000		- 1,121,173	42,910,152
5. 6.	Regional Market Expense	- F7, Pt. A, Col. B			1,121,175	0.0000		1,121,175	-
0. 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-a] [2-b]	-	2,507,509	0.0000		-	2,507,509
8. 9.	Customer Accounts Expense	2,507,509 F7, Pt. A, Col. B 1,737,806 F7, Pt. A, Col. B	[2-0] [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
10.	Sales Expense	61.017 F7. Pt. A. Col. B	[2-u]	(15,580)	4,018	0.0000			4,018
12.	Administrative and General Expense	3,127,733 F7, Pt. A, Col. B	[2-0]	(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	[2-1]	(132,358)	56,773,486	0.0170		1,175,119	55,598,367
14.	Depreciation and Amortization Expense	4,314,800 F7, Pt. A, Col. B		(152,550)	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	-	5,270,250
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	[,]	109,701	-	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	[- 5]	(827,628)	68,435,999	012107		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		1,270,079	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		2	1,061	59,375
27.	Generation and Transmission Capital Credits	2,401,562 F7, Pt. A, Col. B	r.1		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
	3 1 8								· · · ·

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

LINETEST YEARADJUSTMENTSTEST YEAR 34.5 kV 34.5 kV DISTRIBUTIONNO.ITEM2024NO.AMOUNT2024ALLOCATIONSYSTEMSYSTEM31.(S)(S)(S)(S)(S)(S)(S)(S)(S)32.B. DEBT SERVICE PAYMENTS33.Interest Expense $5,880,306 \text{ Line 17 + Line 19}$ $285,086$ $6,165,392$ 0.2159 4 $1,331,263$ $4,834,129$ 34.Principal Payments $3,752,230$ $F7, Pt. O, Col. B$ [6] $270,951$ $4,023,181$ 0.2159 4 $868,706$ $3,154,476$ 35.Total Debt Service Payments $9,632,536$ $556,037$ $10,188,573$ 0.2159 $2,199,968$ $7,988,605$ 36.7.C. DEBT SERVICE MARGINS $3,252,036 \text{ Line 30}$ $4,525,615$ 0.0622 6 $281,611$ $4,244,003$ 39.Plus: Depreciation and Amortization Expense $4,314,800$ Line 14 $4,314,800$ 0.2407 3 $1,038,564$ $3,276,236$ 40.Plus: Interest Expense $5,880,306 \text{ Line 33}$ $285,086$ $6,165,392$ 0.2159 4 $1,331,263$ $4,834,129$ 41.Plus: Non-Cash Other Deductions Amortizations $876,898 \text{ trial Balance}$ $876,898$ 0.2159 4 $189,344$ $687,554$ 42.Plus: Cash Capital Credits Cash Received $1,494,713$ $7,116,060A$ $1,494,713$ 0.2159 4 $189,344$ $687,554$ 43.Plus: Non-Cash Dether Tax	(a)	(b)	(c) UNADJUSTED HISTORICAL		(d)	(e) ADJUSTED HISTORICAL	(f)		(g)	(h)
NO. ITEM (S) (S) (S) FACTORS (S) (S) 31.										
31.(e) x (f)32.B. DEBT SERVICE PAYMENTS33.Interest Expense5,880,306Line 17 + Line 19285,0866,165,3920.215941,331,2634,834,12934.Principal Payments3,752,230F7, P. O, Col. B[6]270,9514,023,1810.21594868,7063,154,47635.Total Debt Service Payments9,632,536556,03710,188,5730.21592,199,9687,988,60536.37.C. DEBT SERVICE MARGINS38.Patronage Capital or Margins3,252,036Line 304,525,6150.06226281,6114,244,00339.Plus: Depreciation and Amortization Expense4,314,800Line 144,314,8000.240731,038,5643,276,23640.Plus: Interest Expense5,880,306Line 33285,0866,165,3920.215941,331,2634,834,12941.Plus: Non-Cash Other Deductions Amortizations876,898Trial Balance876,8980.21594322,7461,171,96742.Plus: Cash Capital Credits Cash Received1,494,713F7, P. J. L6, Col. A1,494,7130.21594322,7461,171,967				NO.						
B. DEBT SERVICE PAYMENTS (5) 4 (5) 33. Interest Expense 5,880,306 Line 17 + Line 19 285,086 6,165,392 0.2159 4 1,331,263 4,834,129 34. Principal Payments 3,752,230 F7, Pt. 0, Col. B [6] 270,951 4,023,181 0.2159 4 868,706 3,154,476 35. Total Debt Service Payments 9,632,536 556,037 10,188,573 0.2159 2,199,968 7,988,605 36.		IIEM	(\$)		(\$)	(\$)	FACTORS			
33. Interest Expense 5,880,306 Line 17 + Line 19 285,086 6,165,392 0.2159 4 1,331,263 4,834,129 34. Principal Payments 3,752,230 F7, Pt. O, Col. B [6] 270,951 4,023,181 0.2159 4 868,706 3,154,476 35. Total Debt Service Payments 9,632,536 556,037 10,188,573 0.2159 2,199,968 7,988,605 36. -		D DEDT SEDVICE DAVMENTS							(e) x (f)	(e) - (g)
34. Principal Payments 3,752,230 F7, Pt. O, Col. B [6] 270,951 4,023,181 0.2159 4 868,706 3,154,476 35. Total Debt Service Payments 9,632,536 556,037 10,188,573 0.2159 2,199,968 7,988,605 36. 37. C. DEBT SERVICE MARGINS 3,252,036 Line 30 4,525,615 0.0622 6 281,611 4,244,003 39. Plus: Depreciation and Amortization Expense 4,314,800 Line 14 4,314,800 0.2407 3 1,038,564 3,276,236 40. Plus: Interest Expense 5,880,306 Line 33 285,086 6,165,392 0.2159 4 1,331,263 4,834,129 41. Plus: Non-Cash Other Deductions Amortizations 876,898 Trial Balance 876,898 0.2159 4 189,344 687,554 42. Plus: Cash Capital Credits Cash Received 1,494,713 F7, Pt. J, L6, Col. A 1,494,713 0.2159 4 322,746 1,171,967			5 880 306 Line 17 Line 10		285 086	6 165 392	0.2159	4	1 331 263	4 834 129
35. Total Debt Service Payments 9,632,536 556,037 10,188,573 0.2159 2,199,968 7,988,605 36. 37. C. DEBT SERVICE MARGINS 3,252,036 Line 30 4,525,615 0.0622 6 281,611 4,244,003 39. Plus: Depreciation and Amortization Expense 4,314,800 Line 14 4,314,800 0.2407 3 1,038,564 3,276,236 40. Plus: Interest Expense 5,880,306 Line 33 285,086 6,165,392 0.2159 4 1,331,263 4,834,129 41. Plus: Non-Cash Other Deductions Amortizations 876,898 Trial Balance 876,898 0.2159 4 189,344 687,554 42. Plus: Cash Capital Credits Cash Received 1,494,713 F7, PL J, L6, Col. A 1,494,713 0.2159 4 322,746 1,171,967		1	-))	[6]	,			4	, ,	
36. 37. C. DEBT SERVICE MARGINS 38. Patronage Capital or Margins 3,252,036 Line 30 4,525,615 0.0622 6 281,611 4,244,003 39. Plus: Depreciation and Amortization Expense 4,314,800 Line 14 4,314,800 0.2407 3 1,038,564 3,276,236 40. Plus: Interest Expense 5,880,306 Line 33 285,086 6,165,392 0.2159 4 1,331,263 4,834,129 41. Plus: Non-Cash Other Deductions Amortizations 876,898 Trial Balance 876,898 0.2159 4 189,344 687,554 42. Plus: Cash Capital Credits Cash Received 1,494,713 F7, PL J, L6, Col. A 1,494,713 0.2159 4 322,746 1,171,967		1 5		[0]					· · · · · · · · · · · · · · · · · · ·	
37. C. DEBT SERVICE MARGINS 38. Patronage Capital or Margins 3,252,036 Line 30 4,525,615 0.0622 6 281,611 4,244,003 39. Plus: Depreciation and Amortization Expense 4,314,800 Line 14 4,314,800 0.2407 3 1,038,564 3,276,236 40. Plus: Interest Expense 5,880,306 Line 33 285,086 6,165,392 0.2159 4 1,331,263 4,834,129 41. Plus: Non-Cash Other Deductions Amortizations 876,898 Trial Balance 876,898 0.2159 4 189,344 687,554 42. Plus: Cash Capital Credits Cash Received 1,494,713 F7, PL J, L6, Col. A 1,494,713 0.2159 4 322,746 1,171,967		Total Debt Service Payments	9,032,330		550,057	10,188,575	0.2139		2,199,908	7,988,005
38. Patronage Capital or Margins 3,252,036 Line 30 4,525,615 0.0622 6 281,611 4,244,003 39. Plus: Depreciation and Amortization Expense 4,314,800 Line 14 4,314,800 0.2407 3 1,038,564 3,276,236 40. Plus: Interest Expense 5,880,306 Line 33 285,086 6,165,392 0.2159 4 1,331,263 4,834,129 41. Plus: Non-Cash Other Deductions Amortizations 876,898 Trial Balance 876,898 0.2159 4 189,344 687,554 42. Plus: Cash Capital Credits Cash Received 1,494,713 F7, PL J, L6, Col. A 1,494,713 0.2159 4 322,746 1,171,967		C DERT SERVICE MARGINS								
39. Plus: Depreciation and Amortization Expense 4,314,800 Line 14 4,314,800 0.2407 3 1,038,564 3,276,236 40. Plus: Interest Expense 5,880,306 Line 33 285,086 6,165,392 0.2159 4 1,331,263 4,834,129 41. Plus: Non-Cash Other Deductions Amortizations 876,898 Trial Balance 876,898 0.2159 4 189,344 687,554 42. Plus: Cash Capital Credits Cash Received 1,494,713 F7, PL J, L6, Col. A 1,494,713 0.2159 4 322,746 1,171,967			3 252 036 Line 30			4 525 615	0.0622	6	281 611	4 244 003
40. Plus: Interest Expense 5,880,306 Line 33 285,086 6,165,392 0.2159 4 1,331,263 4,834,129 41. Plus: Non-Cash Other Deductions Amortizations 876,898 Trial Balance 876,898 0.2159 4 189,344 687,554 42. Plus: Cash Capital Credits Cash Received 1,494,713 F7, Pt. J, L6, Col. A 1,494,713 0.2159 4 322,746 1,171,967		6						3	,	
41. Plus: Non-Cash Other Deductions Amortizations 876,898 Trial Balance 876,898 0.2159 4 189,344 687,554 42. Plus: Cash Capital Credits Cash Received 1,494,713 F7, PL J, L6, Col. A 1,494,713 0.2159 4 322,746 1,171,967)-)		285.086	, ,		4		
42. Plus: Cash Capital Credits Cash Received 1,494,713 F7, Pt. J, L6, Col. A 1,494,713 0.2159 4 322,746 1,171,967					200,000			4		
			/			,		4	· · · · · ·	,
	43.	Plus: Non-Cash Income Tax Expense	1,213,769 Line 16		(1,213,769)	-	0.0603	5	-	-
					(-,,,)	(2,401,562)			-	(2,401,562)
	45.	*						4	(208.031)	(755,408)
	46.				•					11,056,918
47.	47.	C								
48. D. DEBT SERVICE COVERAGE 1.42 Line 46/Line 35 1.38 1.34 1.38	48.	D. DEBT SERVICE COVERAGE	1.42 Line 46/Line 35			1.38			1.34	1.38
49.	49.									
50. E. DEBT SERVICE COVERAGE TARGET 1.60 1.60	50.	E. DEBT SERVICE COVERAGE TARGET							1.60	1.60
51. Adjusted DSC Margins are: Below the Target Below the Target	51.					Adjusted I	OSC Margins are:	Г	Below the Target	Below the Target
52.	52.									
53. <u>F. OPERATING INCOME ADJUSTMENT</u>	53.	F. OPERATING INCOME ADJUSTMENT								
54. DSC Adjustment Required to Achieve Target 0.26 0.22	54.	DSC Adjustment Required to Achieve Target							0.26	0.22
55. Debt Service Payments 2,199,968 7,988,605	55.	Debt Service Payments						_	2,199,968	7,988,605
56. After-Tax Operating Income Adjustment 571,992 1,757,493	56.	After-Tax Operating Income Adjustment							571,992	1,757,493
		1						_		454,452
58. Net Operating Income Adjustment 694,812 2,211,945	58.	Net Operating Income Adjustment						_	694,812	2,211,945

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		ADJUSTED			
		HISTORICAL		HISTORICAL			
		TEST YEAR	ADJUSTMENTS	TEST YEAR	34.5 kV	34.5 kV	DISTRIBUTION
LINE		2024	NO. AMOUNT	2024	ALLOCATION	SYSTEM	SYSTEM
NO.	ITEM	(\$)	(\$)	(\$)	FACTORS	(\$)	(\$)

59. G. EQUITY TEST (Increase will not result in > 15% Distribution Equity ratio if minimum DSC of 1.35 is achieved)

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. H. FINAL REVENUE ADJUSTMENT PROPOSEI	<u>)</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

LINI	Ξ		
NO.		AMOUNT	REFERENCE NOTES, SOURCE, OR PROTOCOLS
1.	ADJUSTMENT [1]REVENUE		
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.	ADJUSTMENT [2] Certain Operating Expenses		Protocols F.1 b, c, g.
25.	Adjustment to remove typically disallowed items (dues, donations, charitable		
26.	contributions, promotional advertising, penalties and fines, entertainment expense)		
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

		ref Section F.1 of the FBK Flotoco	015	
LINE				
NO.	DESCRIPTION	AMOU	NT	REFERENCE NOTES, SOURCE, OR PROTOCOLS
35.	ADJUSTMENT [3] Other Taxes			
36.	Adjustment to include cash tax expense			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	\$	(942,757)	L38 - L37
40.				
41.	ADJUSTMENT [4] Long-Term Interest Expense			Protocols F.1.e.
42.	Adjustment to reflect the Budget.			
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	\$	169,761	L44 - L43
46.				
47.	ADJUSTMENT [5] Other Interest Expense			Protocols F.1.f.
48.	Adjustment to reflect the Budget.			
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	\$	115,325	L50 - L49
52.				
53.	ADJUSTMENT [6] Principal Payments			Protocols F.1.h.
54.	Adjustment to reflect the Budget.			
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	\$	270,951	L56 - L55
58.				
59.	ADJUSTMENT [7] Assets			
60.	Adjustment to reflect budgeted Assets.			
61.	Actual Year-End Assets	\$ 189	9,054,533	F7, Pt. C, L28.
62.	Budgeted Year-End Assets	\$ 194	4,952,077	2025 Budget, adjusted as shown in Exh 11
63.	Adjustment to Actual Assets	\$	5,897,544	L62 - L61
64.				
65	ADIUSTMENT [8] Extraordinary Adjustment			

65. ADJUSTMENT [8] -- Extraordinary Adjustment

66. Adjustment to Non-Operating Margins - Other

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

I. DIRECT-ASSIGN 34	5 kV SYSTEM REVENUE			
	Annualized 34.5kV Rate Revenues			
	Most Recent \$/kW Rate Authorized During Test Year	Pg.2, L14	\$	4.
	Total 34.5 kV System Demand for the entire Test Year	WP1	*	808,6
		L5 x L6	\$	3,513,3
	Property Tax collected during Test Year from the 34.5 kV system users			ee 20
	Current \$/kW PTS Authorized by the Commission Total 34.5 kV System Demand for the entire Test Year	Docket No. 25-SPEE-252-TAR WP10 - PTS Adjustment		\$0.38 808,6
	Total 34.5 kV System Demand for the entire Test Tear	L10 x L11	\$	308,6
			*	200,0
	Total 34.5kV Revenue	L7 + L11	\$	3,821,9
IL CALCIII ATE LAD	AND ND ALLOCATION DATION			
II. CALCULATE LAB	AND NP ALLOCATION RATIOS	Source		
562-573	Transmission Labor	Payroll Journal	\$	56,4
562 572 580 500 002				
562-573, 580-598, 902- 912, 920-932	Total Labor	Payroll Journal	\$	4,078,5
920-932	A&G Labor	Payroll Journal	\$	862,1
	Total non-A&G Labor		\$	3,216,4
	Transmission Labor RATIO	L19 / L23		0.0
Acct No		Source		
110		Source		
350-359	Transmission Plant	Trial Balance	\$	34,904,6
360-373	Dist Plant	Trial Balance	\$	80,036,4
389-399	General Plant	Trial Balance	\$	24,220,3
	Total Plant	Sum L30: L32	\$	139,161,4
108.5, 108.501	Accumulated Depreciation - Trans	Trial Balance	\$	10,065,4
108.6, 108.601	Accumulated Depreciation - Dist	Trial Balance	\$	4,160,6
108.71-108.79	Accumulated Depreciation - General	Trial Balance	\$	8,631,7
	Total Accum. Depr.	Sum L36: L38	\$	22,857,9
	Net Plant - Transmission		\$	24,839,1
	Allocated General Net Plant on Transmission Labor		\$ \$	24,839,1
	Total Net Plant - Transmission (w/ allocated General)	Sum L42: L43	\$	25,112,8
	Total Net Plant	L33-L39	\$	116,303,5
	Net Transmission Plant RATIO	L44 / L46		0.2
III. DIRECT-ASSIGN	DEPRECIATION			
Acct No		Source		
403.5	Transmission Depr	Trial Balance	\$	838,7
403.6	Dist Depr	Trial Balance	\$ \$	2,077,4
403.7	General Plant Depr	Trial Balance	\$	613,1
	Total	Sum L55: L57	\$	3,529,3
	With Acct 406 - Amort of AP to match Form 7 inputs	L58 + Amort of AP	\$	4,314,8
	Allocate resultant General Plant depr (with AP) balance on Transm. Labor	L57 Col (c) x L25	\$	13,1
	Add Transm. Depr. resultant balance (w/ alloc. acct 406)	L55 Col (c)	\$	1,025,4
	Tot 34.5 kV Depr. Expense to subtract from Tot Sys	L61 + L62	\$	1,038,5

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 7	FBR Adjustment - Distribution	Pg.2, L58	\$	2,211,945		
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)
		Alloca	t	
		Total		FBR
Line		FBR	Historical	Adjustment
No.	Rate Schedule	Adjustment ¹	Energy Sales ²	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	

See Workpaper 3 for detail. Total FBR adjustment by rate class is the sum of Distribution and 34.5kV adjustments for that class.
 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		Ŧ	E I	м		м		.		C.	0.4	N	D	<u>Total</u>
	Corresponds with billing mos	Jan	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	May	<u>Jun</u>	<u>Jul</u>	Aug	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	
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	SubtotalWholesale	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

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

FBR Calculation WP1

FBR Calculation WP2

Southern Pioneer Taxes Paid (Cash) 2024

Division	<u>Account</u>	Description	Date	Journal	Module	Description	Reference	Amount
1	236.71 AC	CCR FEDERAL INCOME TAX						\$ 181,000.00
1	236.72 AC	CCR 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)	(1)	(m)
										Allocation of	Rate Adjustment	i
		Historical	Historical	Power Costs	Base Power	Historical	Total Power	Base	Percent	Base	Percent	FBR
Line		Revenue	Energy	Per kWh Sold	Costs Recovered	ECA-2 Revenue	Costs Recovered	Revenue by	w /	Revenue	w/o	Adjustment -
No.	Rate Schedule	Rates 1	Sales 1	24-415 Docket	in Rates	By Rate ¹	in Rates	Rate ²	STR	w/o STR	STR	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)	(1)	(m)
										Allocation of	Rate Adjustment	
		Historical	Historical	Power Costs	Base Power	Historical	Total Power	Base	Percent	Base	Percent	
Line		Revenue	Energy	Per kWh Sold	Costs Recovered	ECA-2 Revenue	Costs Recovered	Revenue by	w /	Revenue	w/o	FBR
No.	Rate Schedule	Rates 1	Sales 1	24-415 Docket	in Rates	By Rate 1	in Rates	Rate ²	STR	w/o STR	STR	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.

FBR Calculation WP3

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

		is "Billed in/Recorded on F7" vs. "Used in	n")	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	1 1.440. 13 1.440.	Residential Residential Heating		9,675,948 832,560	6,778,916 489,326	6,520,773 423,880	6,155,317	8,021,728 311,363	13,366,591	14,928,823 455,223	15,493,257	10,412,291	7,197,794	6,952,536	8,627,166	114,131,140 3 341 374
Res Comm	13 1.440. 2 1.442.1	Commercial Small		1.106.522	489,326 997,383	423,880	308,701 934,716	311,363 996,553	410,704 1.203.785	455,223	109,617 1.263.925	- 1.042.090	- 983.663	- 933.997	- 1.121.509	3,341,374
Comm	2 1.442.1 3 1.442.1	Commercial Small Commercial Large		9,313,655	8,372,552	1,017,282 8,456,274	934,716 8,426,334	996,553	1,203,785	1,413,744	1,263,925	1,042,090	983,663	9,650,052	1,121,509	13,015,169
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		3,002,331	1,301,000	3,407,303	3,717,727	3,024,030	3,237,430	5,257,010	3,300,314	2,004,020	2,373,171	3,030,301	4,200,430	42,000,002
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	593,610	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
				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
			Non-STR Retail	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				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		-,000,040			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 9 1.442.2	Real Time Pricing Industrial-Sub Trans 115		445 2 081 785	398	386	361	420	418	429 2 239 180	425	405	368	366	392	4,812 22 433 006
Ind Ind	9 1.442.2 15 1.442.2	Industrial-Sub Trans 115 Industrial-Sub Trans 34.5		2,081,785 16,282	1,496,486 11,219	1,853,039 12,583	1,784,656 14,336	2,063,748 17.090	2,116,712 19,659	2,239,180	2,227,407 14.054	1,948,778 13.531	1,212,734 15,273	1,557,896 17,545	1,850,583 26.647	22,433,006
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 Reve				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	Sep (10,083)	Oct 806	Nov (81,295)	Dec (190,001)	(601,527)
Res Res	1 1.440. 13 1.440.	Residential Heating		(104,681) (8,808)	(28,105) (1,930)	(24,858) (1,623)	(46,518) (2,340)	(59,720) (2,318)	(83,463) (2,556)	18,584 576	7,808 108	(10,083)	806	(81,295)	(190,001)	(601,527) (18,891)
Res Res Comm	1 1.440. 13 1.440. 2 1.442.1	Residential Heating Commercial Small		(104,681) (8,808) (10,928)	(28,105) (1,930) (4,018)	(24,858) (1,623) (3,880)	(46,518) (2,340) (7,068)	(59,720) (2,318) (7,425)	(83,463) (2,556) (7,502)	18,584 576 1,902	7,808 108 478	(10,083) (991)	806 - 102	(81,295) - (11,149)	(190,001) - (24,834)	(601,527) (18,891) (75,314)
Res Res Comm Comm	1 1.440. 13 1.440. 2 1.442.1 3 1.442.1	Residential Heating Commercial Small Commercial Large		(104,681) (8,808) (10,928) (98,525)	(28,105) (1,930) (4,018) (34,546)	(24,858) (1,623) (3,880) (32,283)	(46,518) (2,340) (7,068) (63,006)	(59,720) (2,318) (7,425) (67,912)	(83,463) (2,556) (7,502) (73,103)	18,584 576 1,902 15,339	7,808 108 478 7,013	(10,083) (991) (11,039)	806 - 102 1,152	(81,295) - (11,149) (112,034)	(190,001) - (24,834) (223,213)	(601,527) (18,891) (75,314) (692,155)
Res Res Comm	1 1.440. 13 1.440. 2 1.442.1 3 1.442.1 4 1.442.1	Residential Heating Commercial Small		(104,681) (8,808) (10,928) (98,525) (4,208)	(28,105) (1,930) (4,018) (34,546) (634)	(24,858) (1,623) (3,880) (32,283) (611)	(46,518) (2,340) (7,068) (63,006) (939)	(59,720) (2,318) (7,425) (67,912) (984)	(83,463) (2,556) (7,502) (73,103) (1,220)	18,584 576 1,902 15,339 470	7,808 108 478 7,013 86	(10,083) (991) (11,039) (209)	806 - 102 1,152 33	(81,295) (11,149) (112,034) (1,922)	(190,001) - (24,834) (223,213) (4,652)	(601,527) (18,891) (75,314) (692,155) (14,791)
Res Res Comm Comm Comm	1 1.440. 13 1.440. 2 1.442.1 3 1.442.1	Residential Heating Commercial Small Commercial Large Commercial Space Heating		(104,681) (8,808) (10,928) (98,525)	(28,105) (1,930) (4,018) (34,546)	(24,858) (1,623) (3,880) (32,283)	(46,518) (2,340) (7,068) (63,006)	(59,720) (2,318) (7,425) (67,912)	(83,463) (2,556) (7,502) (73,103)	18,584 576 1,902 15,339	7,808 108 478 7,013	(10,083) (991) (11,039)	806 - 102 1,152	(81,295) - (11,149) (112,034)	(190,001) - (24,834) (223,213)	(601,527) (18,891) (75,314) (692,155)
Res Res Comm Comm Comm Ind	1 1.440. 13 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2	Residential Heating Commercial Small Commercial Large Commercial Space Heating Industrial		(104,681) (8,808) (10,928) (98,525) (4,208)	(28,105) (1,930) (4,018) (34,546) (634)	(24,858) (1,623) (3,880) (32,283) (611)	(46,518) (2,340) (7,068) (63,006) (939)	(59,720) (2,318) (7,425) (67,912) (984)	(83,463) (2,556) (7,502) (73,103) (1,220)	18,584 576 1,902 15,339 470	7,808 108 478 7,013 86	(10,083) (991) (11,039) (209)	806 - 102 1,152 33	(81,295) (11,149) (112,034) (1,922)	(190,001) - (24,834) (223,213) (4,652)	(601,527) (18,891) (75,314) (692,155) (14,791)
Res Res Comm Comm Ind Ind	1 1.440. 13 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 12 1.442.2 9 1.442.2	Residential Heating Commercial Small Commercial Large Commercial Space Heating Industrial Industrial Interruptible		(104,681) (8,808) (10,928) (98,525) (4,208)	(28,105) (1,930) (4,018) (34,546) (634)	(24,858) (1,623) (3,880) (32,283) (611)	(46,518) (2,340) (7,068) (63,006) (939)	(59,720) (2,318) (7,425) (67,912) (984)	(83,463) (2,556) (7,502) (73,103) (1,220)	18,584 576 1,902 15,339 470	7,808 108 478 7,013 86	(10,083) (991) (11,039) (209)	806 - 102 1,152 33	(81,295) (11,149) (112,034) (1,922)	(190,001) - (24,834) (223,213) (4,652)	(601,527) (18,891) (75,314) (692,155) (14,791)
Res Res Comm Comm Ind Ind Ind Ind Ind	1 1.440. 13 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 12 1.442.2 9 1.442.2 15 1.442.2	Residential Heating Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 31.5		(104,681) (8,808) (10,928) (98,525) (4,208) (37,485) - -	(28,105) (1,930) (4,018) (34,546) (634) (8,007)	(24,858) (1,623) (3,880) (32,283) (611) (20,370)	(46,518) (2,340) (7,068) (63,006) (939) (28,859)	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - -	(83,463) (2,556) (7,502) (73,103) (1,220) (20,078) - -	18,584 576 1,902 15,339 470 5,780	7,808 108 478 7,013 86 1,422 - -	(10,083) (991) (11,039) (209) (2,947) - -	806 - 102 1,152 33 715 - - - -	(81,295) - (11,14) (112,034) (1,922) (49,515) - - -	(190,001) (24,834) (223,213) (4,652) (97,675)	(601,527) (18,891) (75,314) (692,155) (14,791) (285,406) - -
Res Res Comm Comm Ind Ind Ind Ind Ind Ind	1 1.440. 13 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 12 1.442.2 9 1.442.2 15 1.442.2 8 1.441	Residential Heating Commercial Small Commercial Large Commercial Large Industrial Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 115 Industrial-Sub Trans 34.5 Irrigation		(104,681) (8,808) (10,928) (98,525) (4,208) (37,485) - - - - (21)	(28,105) (1,930) (4,018) (34,546) (634) (8,007) - - - - (42)	(24,858) (1,623) (3,880) (32,283) (611) (20,370) - - - - - - - - - - - - - - - - - - -	(46,518) (2,340) (7,068) (63,006) (939) (28,859) - - - - (1,155)	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - - (1,121)	(83,463) (2,556) (7,502) (73,103) (1,220) (20,078) - - - (1,480)	18,584 576 1,902 15,339 470 5,780 - - - - 1,784	7,808 108 478 7,013 86 1,422 - - - 1,422	(10,083) (991) (11,039) (209) (2,947) - - - - (245)	806 - 102 1,152 33 715 - - - - 1	(81,295) - (11,149) (112,034) (1,922) (49,515) - - - - - (75)	(190,001) (24,834) (223,213) (4,652) (97,675) - - - - (83)	(601,527) (18,891) (75,314) (692,155) (14,791) (285,406) - - - (2,512)
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Comm	1 1.440. 13 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 12 1.442.2 9 1.442.2 15 1.442.2 8 1.4441 5 1.442.15	Residential Heating Commercial Small Commercial Large Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 115 Industrial-Sub Trans 34.5 Irrigation Commercial Municipal		(104,681) (8,808) (10,928) (98,525) (4,208) (37,485) - - (21) (223)	(28,105) (1,930) (4,018) (34,546) (634) (8,007) - - - (42) (92)	(24,858) (1,623) (3,880) (32,283) (611) (20,370) - - - (198) (71)	(46,518) (2,340) (7,068) (63,006) (939) (28,859) - - - - (1,155) (146)	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - - (1,121) (136)	(83,463) (2,556) (7,502) (73,103) (1,220) (20,078) - - - (1,480) (144)	18,584 576 1,902 15,339 470 5,780 - - 1,784 (5)	7,808 108 478 7,013 86 1,422 - - - 122 20	(10,083) - (991) (11,039) (209) (2,947) - - - (245) (15)	806 - 102 1,152 - - - - - - 1 (0)	(81,295) (11,14) (112,034) (1,922) (49,515) - - - (75) (257)	(190,001) - (24,834) (223,213) (4,652) (97,675) - - - - - - (83) (425)	(601,527) (18,891) (75,314) (692,155) (14,791) (285,406) - - (2,512) (1,493)
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Ind VP WP	1 1.440. 13 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 12 1.442.2 9 1.442.2 15 1.442.2 8 1.441 5 1.442.15 16 1.442.15	Residential Heating Commercial Small Commercial Large Commercial Large Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 115 Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping		(104,681) (8,808) (10,928) (98,525) (4,208) (37,485) - - (21) (223) (5,273)	(28,105) (1,930) (4,018) (34,546) (634) (8,007) - - - (42) (92) (2,162)	(24,858) (1,623) (3,880) (32,283) (611) (20,370) - - - (198) (771) (1,664)	(46,518) (2,340) (7,068) (63,006) (939) (28,859) - - - (1,155) (146) (4,199)	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - - (1,121) (136) (5,512)	(83,463) (2,556) (7,502) (73,103) (1,220) (20,078) - - (1,480) (144) (4,412)	18,584 576 1,902 15,339 470 5,780 - - - 1,784 (5) 339	7,808 108 478 7,013 86 1,422 - - - 1,422 - - 1,422 20 507	(10,083) - (991) (11,039) (209) (2,947) - - - (245) (15) (499)	806 - 102 1,152 33 715 - - - 1 (0) (41)	(81,295) - (11,149) (112,034) (1,922) (49,515) - - - (75) (257) (8,119)	(190,001) - (24,834) (223,213) (4,652) (97,675) - (83) (425) (12,507)	(601,527) (18,891) (75,314) (692,155) (14,791) (285,406) - - (2,512) (1,493) (43,543)
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Inf Und Lights	1 1.440. 1 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 12 1.442.2 9 1.442.2 15 1.442.2 8 1.441 5 1.442.15 16 1.442.15 16 1.442.15 16 1.442.15 10 1.444.	Residential Heating Commercial Small Commercial Sace Heating Industrial Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping Lighting		(104,681) (8,808) (10,928) (96,525) (4,208) (37,485) - (21) (223) (5,273) (1,653)	(28,105) (1,930) (4,018) (34,546) (634) (8,007) - - - (42) (92) (2,162) (313)	(24.858) (1.623) (3.880) (32.283) (611) (20.370) - - - (198) (711) (1.664) (765)	(4,518) (2,340) (7,068) (63,006) (939) (28,859) (28,859) (28,859) (1,155) (146) (4,199) (1,710)	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - (1,121) (136) (5,512) (1,404)	(83,463) (2,556) (7,502) (73,103) (1,220) (20,078) - - - (1,480) (144) (4,412) (1,097)	18,584 576 1,902 15,339 470 5,780 - - 1,784 (5) 339 799	7,808 108 478 7,013 86 1,422 - - - 122 20	(10,083) - (991) (11,039) (209) (2,947) - - (245) (499) (247)	806 - 102 1,152 33 715 - - - 1 (0) (41) 117	(81,295) - (11,149) (112,034) (1,922) (49,515) - - (49,515) - (49,515) - (257) (8,119) (3,568)	(190,001) - (24,834) (223,213) (4,652) (97,675) - - - - (83) (425) (12,507) (5,139)	(601,527) (18,891) (75,314) (692,155) (14,791) (285,406) - - (2,512) (1,493) (43,543) (15,001)
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Ind VP WP	1 1.440. 13 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 12 1.442.2 9 1.442.2 15 1.442.2 8 1.441 5 1.442.15 16 1.442.15	Residential Heating Commercial Small Commercial Large Commercial Large Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 115 Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping	-	(104,681) (8,808) (10,928) (98,525) (4,208) (37,485) - - (21) (223) (5,273)	(28,105) (1,930) (4,018) (34,546) (634) (8,007) - - - (42) (92) (2,162)	(24,858) (1,623) (3,880) (32,283) (611) (20,370) - - - (198) (771) (1,664)	(46,518) (2,340) (7,068) (63,006) (939) (28,859) - - - (1,155) (146) (4,199)	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - - (1,121) (136) (5,512)	(83,463) (2,556) (7,502) (73,103) (1,220) (20,078) - - (1,480) (144) (4,412)	18,584 576 1,902 15,339 470 5,780 - - - 1,784 (5) 339	7,808 108 478 7,013 86 1,422 - - - 1,422 - - 1,422 20 507	(10,083) - (991) (11,039) (209) (2,947) - - - (245) (15) (499)	806 - 102 1,152 33 715 - - - 1 (0) (41)	(81,295) - (11,149) (112,034) (1,922) (49,515) - - - (75) (257) (8,119)	(190,001) - (24,834) (223,213) (4,652) (97,675) - (83) (425) (12,507)	(601,527) (18,891) (75,514) (692,155) (14,791) (285,406) - - (2,512) (1,493) (43,543)
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Und Irr Comm WP Lights Temp	1 1.440. 1 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 1 1.442.2 9 1.442.2 9 1.442.2 15 1.442.2 15 1.442.15 16 1.442.15 16 1.442.15 10 1.444. 17	Residential Heating Commercial Small Commercial Sace Heating Industrial Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping Lighting	-	(104,881) (8,808) (10,928) (98,525) (4,208) (37,485) (37,	(28,105) (1,930) (4,018) (34,546) (634) (8,007) - - (42) (92) (2,162) (313) (24) (79,872)	(24,858) (1,623) (3,880) (32,283) (611) (20,370) - - (198) (71) (1,664) (755) (23) (86,346)	(46,518) (2,340) (7,068) (63,006) (939) (28,859) (28,859) (1,155) (146) (4,199) (1,710) (1,710) (155,971)	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - (1,121) (136) (5,512) (1,404) (1404) (26) (174,944)	(83,463) (2,556) (7,502) (7,502) (1,220) (20,078) (1,220) (20,078) (1,420) (1,480) (144) (4,412) (1,097) (32) (195,086)	18,584 576 1,902 15,339 470 5,780 - - 1,784 (5) 339 799 13 45,582	7,808 108 478 7,013 86 1,422 - - 1,422 20 507 (23) 17,542	(10,083) - (991) (11,039) (209) (2,947) - (247) (499) (247) (26,279)	806 - 102 1,152 33 715 - - - 1 (0) (41) 117 2,885	(81,295) (11,14) (112,034) (1,192) (49,515) - - (49,515) - (257) (8,119) (3,558) (50) (267,984)	(190,001) (24,834) (223,213) (4,652) (97,675)	(601.527) (18.891) (75.314) (692.155) (14.791) (285,406) (1.4791) (285,406) (1.493) (15.001) (43.543) (15.001) (425) (1.751.058)
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Inf Urr Comm WP Lights Temp	1 1.440. 1 1.440. 1 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 7 1.442.2 9 1.442.2 9 1.442.2 9 1.442.2 9 1.442.2 1 1.442.2 1 1.442.1 5 1.442.15 10 1.444.17 10 1.444.17 10 1.444.17 10 1.444.17	Residential Heating Commercial Small Commercial Large Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Infrigation Commercial Municipal Water Pumping Lighting Temporary Service	-	(104,681) (8,808) (10,928) (98,525) (4,208) (37,485) - - (21) (223) (1,653) (1065) (1065) (271,911) Jan	(28,105) (1,930) (4,018) (34,546) (634) (8,007) - - (42) (92) (2,162) (2,162) (213) (24) (79,872) Feb	(24,858) (1,623) (3,880) (32,283) (611) (20,370) - - (198) (71) (1,664) (765) (233) (86,346) Mar	(46,518) (2,340) (7,068) (63,006) (939) (28,859) - - (1,155) (146) (4,199) (1,710) (30) (155,971)	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - (1,121) (136) (5,512) (1,404) (26,512) (1,404) (26,512) (1,404)	(83.4.63) (2.556) (7.502) (7.502) (1.220) (20.078) (20.078) (20.078) (20.078) (1.480) (144) (1.480) (144) (1.097) (32) (195.086) Jun	18,584 576 1,902 15,339 470 5,780 - - - 1,784 (5) 339 799 13 45,582	7,808 108 478 7,013 86 1,422 - - 1,22 20 507 (23) 1 17,542 Aug	(10,083) - (991) (11,039) (209) (2,947) - - (245) (499) (247) (499) (247) (41) (26,279) Sep	806 	(81,295) (11,149) (112,034) (112,034) (1,192) (49,515) (49,515) (49,515) (257) (8,119) (3,568) (50) (267,984)	(190,001) (24,834) (22,3,213) (4,652) (97,675) (33) (425) (12,507) (12,507) (145) (558,675) Dec	(601.527) (18.891) (75.314) (692.155) (14.791) (285.406) (2.512) (1.493) (43.543) (15.001) (15.001) (425) (1.751.058)
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Und Lights Temp Cons Totals by Rev Res	1 1.440. 13 1.442.1 3 1.442.1 4 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 14.442.2 9 1.442.2 9 1.442.2 15 1.442.15 16 1.442.15 16 1.442.15 10 1.444. 17 enue Class 1 1.440.	Residential Heating Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping Lighting Temporary Service	-	(104,881) (8,808) (10,928) (98,525) (4,208) (37,485) (37,485) (37,485) (223) (5,273) (1,653) (106) (271,911) Jan 12,066	(28,105) (1,930) (4,018) (34,546) (634) (8,007) - - (42) (92) (2,162) (313) (24) (79,872) Feb 12,056	(24,858) (1,623) (3,880) (32,283) (611) (20,370) (20,370) (20,370) (1,664) (765) (23) (86,346) Mar 12,057	(46,518) (2,340) (7,068) (63,006) (939) (28,859) (28,859) (28,859) (28,859) (1,55) (1,155) (1,155) (1,1710) (1,710) (300) (1,55,971)	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - (1,121) (1,36) (5,512) (1,404) (1,74,944) (26) (174,944) May 12,059	(83,463) (2,556) (7,502) (7,502) (1,220) (20,078) (1,220) (20,078) (1,220) (1,480) (1,480) (1,480) (1,480) (1,480) (1,480) (1,480) (1,480) (1,480) (1,480) (1,480) (1,95,086) Jun 12,057	18,584 576 1,902 15,339 470 5,780 - - 1,784 (5) 339 799 13 45,582 Jul 12,053	7,808 108 478 7,013 86 1,422 - - - 122 20 507 (23) 1 17,542 Aug 12,057	(10,083) - (991) (11,039) (209) (2,947) - (247) (499) (247) (26,279)	806 - 102 1,152 33 715 - - - 1 (0) (41) 117 2,885	(81,295) (11,14) (112,034) (1,192) (49,515) - - (49,515) - - (257) (8,119) (3,558) (50) (267,984)	(190,001) (24,834) (223,213) (4,652) (97,675)	(601.527) (18.891) (75.314) (692.155) (14.791) (285.406) (1.493) (43.543) (15.001) (43.543) (15.001) (425) (1.751.058) Total
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Inf Inf Urr Comm WP Lights Temp Cons Totals by Rev Res	1 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 7 1.442.2 9 1.442.2 9 1.442.2 9 1.442.2 1 1.442.2 8 1.441 5 1.442.15 10 1.444.17 ************************************	Residential Heating Commercial Small Commercial Large Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping Lighting Temporary Service	-	(104 681) (8008) (10,928) (98,525) (4,208) (37,485) (37,485) (37,485) (271) (5,273) (1,653) (1,653) (106) (271,911) Jan 12,066 540	(28,105) (1,930) (4,018) (34,546) (634) (634) (8,007) - - (42) (92) (2,162) (2,162) (2,162) (2,162) (24) (79,872) Feb 12,056 539	(24,858) (1,623) (3,880) (32,283) (6111) (20,370) - - (198) (711) (1,664) (765) (76)	(46,518) (2,340) (7,068) (83,006) (9339) (28,859) (339) (28,859) (339) (1,155) (1,155) (1,155) (1,155) (1,1710) (1,155) (1,1710) (1,155) (1,1710) (1,155) (1,1710) (1,155) (1,	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - (1,121) (1,424) (1,404) (1,404) (174,944) May 12,059 542	(83,463) (2,556) (7,502) (7,502) (1,220) (20,078) (1,220) (20,078) (1,220) (1,	18,584 576 1,902 15,339 470 5,780 - 1,784 (5) 339 799 33 799 13 45,582 Jul 12,053 541	7,808 108 478 7,013 86 1,422 - - 122 20 507 (23) 1 17,542 Aug 12,057 542	(10,083) (991) (11,039) (209) (2,947) (2,947) (2,947) (4) (499) (247) (4) (26,279) Sep 12,592	806 - 102 33 715 - - - 1 (0) (41) 117 2,885 Oct 12,608	(81,295) (11,149) (112,034) (1,922) (49,515) - - (75) (257) (8,119) (3,568) (50) (267,984) Nov 12,624	(190,001) (24,834) (22,3,213) (4,652) (97,675) (4,652) (97,675) (425) (12,507) (12,507) (15,518) (1558,675)	(601.527) (18.891) (75.314) (692.155) (14.791) (285.406) (1.493) (4.543) (14.543) (15.001) (425) (1.751.0501)
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Und Lights Temp Cons Totals by Rev Res	1 1.440. 13 1.442.1 3 1.442.1 4 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 14.442.2 9 1.442.2 9 1.442.2 15 1.442.15 16 1.442.15 16 1.442.15 10 1.444. 17 enue Class 1 1.440.	Residential Heating Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping Lighting Temporary Service	-	(104,681) (8,808) (10,928) (98,525) (4,208) (37,485) (223) (5,273) (1,655) (1066) (271,911) Jan 12,066 540 2,791	(28,105) (1,930) (4,018) (634) (634) (8,007) - - (42) (92) (2,162) (313) (24) (79,872) Feb 12,056 539 2,788	(24,858) (1,623) (3,886) (32,283) (611) (20,370) - - - (1988) (771) (1,684) (771) (1,684) (775) (23) (86,346) Mar 12,057 540 2,801	(46,518) (2,340) (7,068) (83,006) (9,039) (28,859) (28,859) (28,859) (1,455) (1,415) (1,415) (1,415) (1,415) (1,155,971) (155,971) Apr 12,051 540 2,796	(59,720) (2,318) (7,425) (67,912) (984) (28,386) (28,386) (1,121) (1,36) (5,512) (1,404) (136) (5,512) (1,404) (174,944) (26) (174,944) May 12,059 542 2,796	(83,463) (2,556) (7,502) (7,502) (1,220) (20,078) (1,220) (20,078) (1,480) (144) (4,412) (1,097) (32) (195,086) Jun 12,057 543 2,778	18,584 576 1,902 15,339 470 5,780 - - 1,784 (5) 339 799 13 45,582 Jul 12,053	7,808 108 478 479 7,013 86 1,422 - - - - - - - - - - - - - - - - - -	(10,083) (991) (11,038) (2009) (2,947) (2,947) (2,947) (245) (15) (15) (247) (4) (26,279) (247) (4) (26,279) (27) (27) (25,52) (27,52)	806 - 102 1,152 3,715 - 1 1 (0) (41) 117 2 2,885 0ct 12,608 - - 2,904	(81,295) (112,034) (112,034) (1922) (49,515) (49,515) (49,515) (257) (8,119) (3,568) (50) (267,984) (50) (267,984) Nov 12,624 - - 2,816	(190,001) (24,834) (223,213) (4,652) (97,675) (425) (12,507) (425) (12,507) (51,139) (145) (558,675) Dec 12,629 - 2,823	(601.527) (18.891) (75.314) (692.155) (14.791) (285.406) (1.493) (43.643) (15.001) (43.643) (15.001) (425) (1.751.058) Total 12.242 361 2.794
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Ind Inf Comm WP Lights Temp Cons Totals by Rev Res Res Comm	1 1.440. 13 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 1 1.442.2 9 1.442.2 9 1.442.2 8 1.442.15 16 1.442.15 16 1.442.15 10 1.444. 17 enue Class 1 1.440. 13 1.440. 13 1.440. 13 1.442.1 1 1.442.1 1 1.442.1 1 1.442.1 1 1.443. 1 1.444. 1 1.4	Residential Heating Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping Lighting Temporary Service	-	(104 681) (8008) (10,928) (98,525) (4,208) (37,485) (37,485) (37,485) (271) (5,273) (1,653) (1,653) (106) (271,911) Jan 12,066 540	(28,105) (1,930) (4,018) (34,546) (634) (634) (8,007) - - (42) (92) (2,162) (2,162) (2,162) (2,162) (24) (79,872) Feb 12,056 539	(24,858) (1,623) (3,880) (32,283) (6111) (20,370) - - (198) (711) (1,664) (765) (76)	(46,518) (2,340) (7,068) (83,006) (9339) (28,859) (339) (28,859) (339) (1,155) (1,155) (1,155) (1,155) (1,1710) (1,155) (1,1710) (1,155) (1,1710) (1,155) (1,1710) (1,155) (1,	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - (1,121) (1,424) (1,404) (1,404) (174,944) May 12,059 542	(83,463) (2,556) (7,502) (7,502) (1,220) (20,078) (1,220) (20,078) (1,220) (1,	18,584 576 1,902 13,339 470 5,780 - - 1,784 (5) 339 799 13 45,582 Juli 12,053 541 2,777	7,808 108 478 7,013 86 1,422 - - 122 20 507 (23) 1 17,542 Aug 12,057 542	(10,083) (991) (11,039) (209) (2,947) (2,947) (2,947) (4) (499) (247) (4) (26,279) Sep 12,592	806 - 102 33 715 - - - 1 (0) (41) 117 2,885 Oct 12,608	(81,295) (11,149) (112,034) (1,922) (49,515) - - (75) (257) (8,119) (3,568) (50) (267,984) Nov 12,624	(190,001) (24,834) (22,3,213) (4,652) (97,675) (4,652) (97,675) (425) (12,507) (12,507) (15,518) (1558,675)	(601.527) (18.891) (75.314) (652.155) (14.791) (285.406) (1.493) (4.512) (1.493) (43.543) (45.001) (42.55) (1.751.056) Total 12.242 361
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Inf Inf Comm WP Lights Temp Cons Totals by Rev Res Comm Comm	1 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 4 1.442.1 4 1.442.2 7 1.442.2 7 1.442.2 9 1.442.2 9 1.442.2 9 1.442.2 1 1.442.2 8 1.441 5 1.442.15 10 1.444.17 7 7 7 7 7 7 7 7 7 7 7 7 7	Residential Heating Commercial Space Heating Industrial Industrial Indrughible Real Time Pricing Industrial-Sub Trans 31.5 Industrial-Sub Trans 31.5	-	(104 681) (8008) (10,928) (98,525) (4,208) (37,485) (4,208) (37,485) (271) (223) (1,653) (1065) (271,911) Jan 12,066 540 2,791 1,336	(28,105) (1,930) (4,018) (34,546) (634) (634) (8,007) (8,007) (2,162)	(24,858) (1,622) (3,880) (32,283) (611) (22,370) - - - - (198) (71) (1,664) (755) (23) (86,346) Mar 12,057 540 2,801 1,325	(46,518) (2,340) (7,088) (7,088) (8,3068) (9,389) (28,859) (28,859) (28,859) (28,859) (1,155) (146) (1,170) (145,971) (155,971) (155,971)	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - (1,121) (136) (5,512) (1,404) (26) (174,944) May 12,059 542 2,796 1,331	(83,463) (2,556) (7,502) (7,502) (1,220) (20,078) (1,220) (20,078) (1,220) (1,	18,884 676 1,902 15,339 470 5,780	7,808 108 478 7,013 88 1,422 - - - - - - - - - - - - - - - - - -	(10,083) (991) (11,039) (209) (2,947) (247) (49) (247) (4) (247) (806 102 1,152 33 715 - - 1 (0) (41) 117 2,885 Oct 12,608 - 2,804 1,317	(81,295) (11,149) (112,034) (11,922) (49,515) - - (75) (257) (8,119) (3,568) (50) (267,984) Nov 12,624 - 2,816 1,314	(190,001) (24,834) (22,3,213) (4,652) (97,675) (97,675) (425) (12,507) (145) ((601.527) (18.891) (75.314) (692.155) (14.791) (285.406) (1.493) (43.543) (15.001) (425) (1,751.058) Total 12,242 361 2,794 1,332
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Ind Irr Comm WP Lights Temp Coms Totals by Rev Res Comm Comm Comm Comm	1 1.440. 1 1.442.1 3 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 1 1.442.2 1 1.442.2 1 1.442.2 1 1.442.15 16 1.442.15 10 1.444.1 17 1 1.440. 13 1.440. 13 1.442.1 3 1.442.1 4 1.442.1 5 1.442.2 7 1.	Residential Heating Commercial Small Commercial Small Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Wator Pumping Lighting Temporary Service Residential Residential Heating Commercial Small Commercial Small Commercial Space Heating Industrial Industrial Interruptible	-	(104 681) (8,808) (10,928) (98,525) (4,208) (37,485) (37,485) (223) (5,273) (1,653) (1,653) (1,653) (1,653) (271,911) Jan 12,066 (27,911) Jan 12,066 (27,911) 38 1,336 38 17	(28,105) (1,930) (4,018) (34,546) (634) (8,007) - - - (42) (92) (2,162) (21,162) (21,12) (79,872) Feb 12,056 539 2,788 1,340 38 1,340 38 17	(24,858) (1,623) (3,880) (22,283) (611) (20,370) - - - (198) (71) (1,664) (765) (23) (85,346) Mar 12,057 5400 2,801 1,325 38 17 -	(46,518) (2,340) (7,768) (7,768) (7,768) (7,768) (9,399) (28,859) (28,859) (28,859) (28,859) (39,90) (4,1710) (146) (1,719) (147,99) (147,99) (15,971) (155,	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - - (1,121) (136) (5,512) (1,404) (26) (174,944) (174,944) (174,944) (174,944) (1,311) 38 17 -	(83,463) (2,556) (7,502) (7,502) (1,220) (20,078) (1,220) (20,078) (1,220) (1,220) (1,220) (1,480) (1,280) (1,480) (1,480) (1,480) (1,280) (1,280) (1,480) (1,480) (1,280) (1,280) (1,280) (1,280) (1,480) (1,480) (1,480) (1,480) (1,280) (1,	18,584 576 1,902 15,339 470 5,780 - - 1,784 (5) 339 799 13 45,582 Juli 12,053 541 2,777 1,350 337	7,808 108 478 479 7,013 86 1,422 - - - 1,422 20 507 122 20 507 (23) 12,057 542 12,057 542 2,763 1,355 337	(10,083) (991) (11,039) (209) (2,947) (247) (247) (247) (247) (247) (247) (247) (247) (247) (247) (247) (247,78) (247,78) (247,78) (247,78) (25,92) (247,78) (25,92) (24,92) (806 102 1,152 33 715 - - 1 (0) (41) 117 2 2,885 Oct 12,608 - 2,804 1,317 37	(81,295) (11,149) (112,034) (19,22) (49,515) - - (49,515) - - (49,515) (257) (8,119) (3,568) (50) (267,984) Nov 12,624 - 2,816 1,314 36 18 - - - - - - - - - - - - -	(190,001) (24,834) (22,3,213) (4,652) (97,675) (97,675) (12,507) (12,507) (5568,675) Dec 12,629 2,823 1,314 .35 18	(601.527) (18.891) (75.314) (692.155) (14.791) (285.406) (2.512) (1.423) (43.543) (15.001) (425) (1.751.058) Total 12.242 361 2.794 1.332 37 18
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Inf Comm WP Lights Temp Comm Res Comm Comm Comm Ind Ind Ind	1 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 1 4.442.2 1 4.442.2 1 4.442.2 1 4.442.2 1 4.442.2 1 4.442.2 1 4.442.2 1 1.442.4 17 10 1.444. 17 11 4.40. 13 1.442.1 3 1.442.1 4 1.442.1 4 1.442.1 4 1.442.1 5 1.442.2 7 1.	Residential Heating Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping Lighting Temporary Service Residential Residential Residential Heating Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing	-	(104 681) (8 808) (10,928) (98,525) (4,208) (37,485) (- (21) (223) (5,273) (1,653) (106) (271,911) Jan 12,066 5,400 2,791 1,336 38 17 - 17 - 1	(28,105) (1,930) (4,018) (34,546) (634) (634) (8,007) (- - - (42) (92) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (313) (2,26) (3,13) (2,26) (3,13) (2,26) (3,13)	(24,858) (1,623) (3,880) (3,283) (6(11) (22,370) - - - - - - - - - - - - - - - - - - -	(46,518) (2,340) (7,088) (7,088) (8,006) (9,399) (28,859) (28,859) (28,859) (28,859) (28,859) (1,155) (145) (145) (145) (145,971) (155,9	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - - (1,121) (136) (5,512) (1,404) (2659 (1,404) (2659 542 2,796 1,331 38 17 - 1	(83,463) (2,556) (7,502) (7,502) (1,220) (1,220) (1,220) (1,220) (1,220) (1,220) (1,420) (1,420) (1,4412) (1,097) (32) (195,086) (195,08	18,834 576 19,002 15,390 470 5,780 - - 1,784 (5) 339 799 13 45,582 Juli 12,053 541 2,777 1,350 37 18 - - 1 2,777 1,350 37 18 - - - - - - - - - - - - - - - - - -	7,808 108 478 7,013 88 1,422 - - - 122 20 507 (23) 1 1,15542 4 4 4 2,783 1,355 542 2,783 3,783 1,355 3,7 1 3,7 1 1,542 1	(10,083) (10,083) (2099) (2,2947) (2,2947) (2,2947) (2,295) (2,295) (2,475) (2,475) (2,476) (2,477) (4) (4) (2,477) (4) (4) (2,477) (2,592) (2	806 - 102 1,152 33 715 - - 1 (0) (41) 117 2,885 - - 2,885 - - 2,885 - - - 3,7 - - - - - - - - - - - - -	(81,295) (11,149) (112,034) (1,222) (49,515) - - (75) (257) (8,119) (3,568) (50) (267,984) Nov 12,624 - 2,816 1,314 36 18 - 18 - 18	(190,001) (24,834) (22,3213) (4,652) (97,675) (97,675) (425) (12,507) (12,507) (12,507) (12,507) (145) (145) (145) (558,675) - - 2,823 1,314 35 18 - 1 1	(601.527) (18.891) (75.314) (692.155) (14.791) (285.406) (14.791) (285.406) (14.791) (285.406) (1,493) (14.503) (14.503) (15.001) (12.51,058) Total 12.242 361 2.794 1.332 37 18 - 1
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Irr Comm WP Lights Temp Cons Totals by Rev Res Comm Comm Comm Comm Comm	1 1.440. 1 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 1 1.442.2 1 1.442.2 1 1.442.2 1 1.442.2 1 1.442.2 1 1.442.1 1 1.444.1 1 1.444.1 1 1.444.1 1 1.444.1 1 1.444.1 1 1.442.1 1 1.442.1 1 1.442.1 2 1.442.2 2 1.442.2 2 1.442.2 2 1.442.2 2 1.442.2 2 1.442.2 3 1.442.1 3 1.442.1 4 1.442.1 4 1.442.1 5 1.442.2 5	Residential Heating Commercial Small Commercial Small Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Wator Pumping Lighting Temporary Service Residential Residential Heating Commercial Small Commercial Space Heating Industrial Interruptible Real Time Pricing Industrial Interruptible Real Time Pricing Industrial Interruptible	-	(104 681) (8,808) (10,928) (98,525) (4,208) (37,485) (4,208) (37,485) (271) (1,653) (1,653) (1,653) (271,911) (271,911) Jan 12,066 (27,911) (271,911) Jan 12,066 (3,748) (27,911) 1,336 (3,87) (27,911) 1,336 (3,87) (27,911) 1,336 (3,87) (27,911) 1,336 (3,87) (27,911) 1,336 (3,87) (27,91)	(28,105) (1,930) (4,018) (34,546) (634) (8,007) - - (42) (92) (2,162) (313) (24) (79,872) (70,872) (70	(24,858) (1,623) (3,880) (3,283) (6111) (20,370) - - - - (1988) (71) (1,664) (765) (23) (85,346) (85,346) (85,346) Mar 12,057 5,440 2,801 1,325 3,840 2,801 2,801 2,801 2,802 1,705 2,801 1,905 2,805 1,705 2,805 1,705 2,805 1,705 2,805 1,705 2,805 1,705 2,805 1,705 2,805 1,705 2,805 1,705 2,805 1,705 2,805 1,705 2,805 1,705 2,805 2,705 2,805	(46,518) (2,340) (7,768) (7,768) (7,768) (7,768) (9,399) (28,859) (28,859) (28,859) (28,859) (3,769) (1,710) ((59,720) (2,318) (7,425) (67,912) (984) (28,386) - - - (1,121) (136) (5,512) (1,404) (26) (174,944) (174,944) (174,944) (174,944) (1,311) 38 17 - 1 38 17 - 1 4	(83,463) (2,556) (7,502) (7,503) (1,220) (20,078) - - - (1,480) (144) (4,412) (1,097) (322) (195,086) Jun 12,057 543 2,788 1,337 38 1,337 38 1,7 - - - - - - - - - - - - - - - - - - -	18,584 576 1,902 15,539 470 5,780 - - - - - - - - - - - - - - - - - - -	7,808 108 478 478 478 478 478 478 478 478 478 47	(10,083) (991) (11,039) (2099) (2,047) (2,947) (2,447) (49) (247) (49) (247) (8005 - 102 - 33 - 715 - 1 (0) (41) - 1 - 2,885 - 2,804 - 2,804 - 37 - 18 -	(81,295) (11,149) (112,034) (1922) (49,515) - - (49,515) - - (50) (257) (8,119) (3,568) (50) (267,984) Nov 12,624 - 2,816 1,314 36 18 - - 1,314 36 18 - - 1,4 4	(190,001) (24,834) (223,213) (4,652) (97,675) (97,675) (7,675) (12,507) (12,507) (558,675) (558,675) Dec 12,629 2,823 1,314 35 18 1 4 4	(601.527) (18.891) (75.314) (652.155) (14.791) (285.406) (1.493) (43.543) (14.501) (15.001) (15.001) (15.001) (15.001) (15.001) (1.751.058) Total 12.242 361 2.794 1.332 37 18 - 1 4
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Inf Comm WP Lights Temp Comm Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Ind Ind Inf Inf Inf Inf Inf Inf Inf Inf Inf Inf	1 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 9 1.442.2 9 1.442.2 11 1.442.2 9 1.442.2 13 1.442.2 14.442.2 14.442.1 10 1.444. 17 enue Class 1 1.440.1 3 1.442.1 3 1.442.1 3 1.442.1 3 1.442.2 7 1.442.2 9 1.442.2 14.442.1 3 1.442.1 3 1.442.1 3 1.442.1 3 1.442.1 3 1.442.1 5 1.442.2 1 4.442.2 1 4.442.	Residential Heating Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping Lighting Residential Residential Heating Commercial Small Commercial Smal		(104 681) (8 808) (10,928) (98,525) (4,208) (37,485) (- (21) (223) (5,273) (1,653) (106) (271,911) Jan 12,066 5,400 2,791 1,336 38 17 - 1 4 2,791	(28,105) (1,930) (34,546) (634) (634) (8,007) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (313) (2,26) (313) (2,26) (3,16) (3,	(24, 858) (1, 623) (3, 880) (3, 283) (611) (22, 370) - - - - - - - - - - - - - - - - - - -	(46,518) (2,340) (7,088) (7,088) (8,006) (9,399) (28,858) (28,858) (28,858) (28,858) (28,858) (1,55) (145) (1,710) (145),971) (155,971)	(59,720) (2,318) (7,425) (67,912) (984) (28,386) (28,386) (28,386) (1,121) (1,121) (1,121) (1,404) (26,512) (1,404) (27,512) (27,512) (27,51	(83,463) (2,556) (7,502) (7,502) (1,220) (1,220) (1,220) (1,220) (1,220) (1,420) (1,442) (1,097) (32) (195,086) (195	16,834 576 19,002 15,390 470 5,780 - - 1,784 (5) 339 799 13 45,582 Juli 12,053 541 2,777 1,350 37 1,350 37 1 4 2,582	7,808 108 478 478 7,013 86 1,422 - - - 122 20 507 (23) 1 117,542 4 2,763 1,355 542 2,763 1,355 37 1 4 2 2,77 542 2,753 1,355 37 1 4 2 2 4 2 37 1,355 37 1 4 2 2 37 1,355 2,377 1,355 37 1,355 1,355 1,357 1,355 1,355 1,357 1,	(10,083) (1991) (2099) (2,947) (2,947) (2,947) (2,47) (4) (247) (4) (247) (4) (247) (4) (247) (247) (24) (247) (24) (247) (24) (247) (24) (24) (24) (24) (24) (24) (24) (24	806 - 102 1,152 33 7,15 - - 1 (0) (41) 117 2,885 - 0 - 2,885 - - 2,886 - - 2,886 - - - - - - - - - - - - -	(81,295) (11,149) (112,034) (1,122) (49,515) - - (49,515) (257) (8,119) (3,568) (50) (267,984) Nov 12,654 - 2,816 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 3,314 3,316 3,31433,31433,31433,31433,3	(190,001) (23,834) (23,834) (24,632) (97,675) (97,675) (97,675) (83) (425) (12,507) (12,507) (12,507) (145) (145) (145) (145) (558,675) - - 2,823 1,314 35 18 - 1 4 2	(601.527) (18.891) (75.314) (692.155) (14.791) (285.406) - - (2.512) (1,493) (15.001) (43.543) (15.001) (425) (1,751.058) Total 12.242 361 2.794 1.332 37 18 - 1 4 2.512 (1,493) (1,51,51) (1,51,51) (1,21,51)
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Irr Comm WP Lights Temp Coms Totals by Rev Res Comm Comm Comm Comm Ind Ind Ind Ind Ind Ind Ind Ind Ind Ind	1 1.440. 1 1.442.1 3 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 1 1.442.2 9 1.442.2 9 1.442.2 9 1.442.2 1 1.442.2 16 1.442.2 16 1.442.1 16 1.444.1 17 Torue Class Total 1.440. 2 1.442.1 1 1.440. 2 1.442.2 1 1.442.1 2 1.442.2 2 1.442.2 2 1.442.2 2 1.442.2 2 1.442.2 3 1.442.1 3 1.440. 2 1.442.2 3 1.442.1 3 1.442.1 4 1.442.1 4 1.442.1 5 1.442.2 3	Residential Heating Commercial Small Commercial Small Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping Lighting Temporary Service Residential Residential Residential Residential Residential Residential Industrial-Space Heating Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation	-	(104 681) (8,808) (10,928) (98,525) (4,208) (37,485) (4,208) (37,485) (271) (223) (1,653) (1,653) (1,653) (1,653) (1,653) (1,653) (271,911) (271,9	(28,105) (1,930) (4,018) (34,546) (634) (8,007) - - - (42) (92) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (2,162) (313) (24) (79,872	(24,858) (1,623) (3,880) (3,283) (6111) (20,370) - - - - (1988) (771) (1,664) (765) (23) (85,346) (765) (23) (85,346) (71) (1,664) (765) (23) (85,346) (71) (1,664) (1,674) (1	(46,518) (2,340) (7,068) (7,068) (7,068) (7,068) (9,399) (28,859) (28,859) (28,859) (28,859) (28,859) (3,000) (1,155)	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - (1,121) (136) (5,512) (1,404) (26) (174,944) (26) (174,944) (174,944) (13,512) (1,404) (26) (1,404) (26) (1,404) (26) (1,404) (27,946) (1,404) (27,946) (1,404) (28) (1,404) (28) (1,404) (28) (1,404) (28) (1,404) (28) (1,404) (28) (1,404) (28) (28,10) (1,102) (1,404) (28) (28,10) ((83,463) (2,556) (7,502) (7,5103) (1,220) (20,078) - - - (1,480) (144) (4,412) (1,480) (144) (4,412) (1,097) (145,086) Jun 12,057 543 2,788 1,337 38 1,337 - - 1 4 2 2,43	18,584 576 1,902 15,539 470 5,780 - - 1,784 (5) 339 799 799 799 799 733 45,582 Jul 12,053 541 2,777 1,350 541 2,777 1,350 37 18 - - 1 4 3 2 37 45	7,808 108 478 478 478 478 478 478 478 478 478 47	(10,083) (991) (11,039) (209) (2,947) (2,947) (2,947) (2,47) (247)	806 102 1,152 3,715 - - - 1 (0) (41) 117 2,865 - - 2,804 - 2,804 - - 2,804 - - 18 - - - - - - - - - - - - -	(81,295) (11,149) (112,034) (19,22) (49,515) - - (49,515) (49,515) (49,515) (267,984) (267,984) (267,984) Nov 12,624 - 2,816 1,314 36 18 - - 2,816 1,314 36 18 - - 2,816 1,314 36 18 - - 2,816 1,314 36 18 - - - 2,816 1,314 36 18 - - - 2,816 1,314 36 18 - - - - - - - - - - - - -	(190,001) (24,834) (223,213) (4,652) (97,675) (97,675) (22,077) (12,507) (12,507) (12,507) (12,629) - - - - - - - - - - - - -	(601.527) (18.891) (75,314) (692.155) (14.791) (285.406) (1.493) (43.543) (1.493) (43.543) (1.5001) (1.5001) (1.751.056) (1.75
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Inf Irr Comm WP Lights Temp Comm Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Inf Irr Comm Comm Comm Comm Comm Comm Comm Co	1 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 4 1.442.2 7 1.442.2 9 1.442.2 9 1.442.2 9 1.442.2 9 1.442.2 14.442.2 15 1.442.2 8 1.441 5 1.442.1 10 1.444. 17 9 1.442.1 10 1.444. 17 9 1.442.2 11 1.440.1 13 1.440.1 13 1.442.1 14.442.2 13 1.442.2 13 1.442.2 14.	Residential Heating Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping Lighting Residential Residential Residential Heating Commercial Space Heating Industrial Space Heating Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Space Heating Industrial-Sub Trans 34.5 Irrigation	-	(104 681) (8 808) (10,928) (98,525) (4,208) (37,485) (21) (223) (5,273) (1,653) (106) (271,911) Jan 12,066 540 2,791 1,336 38 17 - 1 4 2 2,791 1,368 38 17 - 1 4 2,791 1,368 38 62	(28,105) (1,930) (34,546) (634) (79,872) (79,872) (79,872) (79,872) (71,82) (79,872) (71,82) (71	(44,858) (1,622) (3,283) (3,283) (6(11) (22,370) - - - - (198) (771) (1,664) (765) (23) (86,346) Mar 12,067 (23) (86,346) Mar 12,067 (23) (86,346) - - - - - - - - - - - - - - - - - - -	(4,6,518) (2,340) (7,088) (7,088) (8,0369) (28,858) (28,858) (28,858) (28,858) (28,858) (145) (145) (145) (147) (145,971) (155	(59,720) (2,318) (7,425) (67,912) (984) (28,386) (28,386) (- - - (1,121) (136) (5,512) (1,404) (26,512) (26,512)	(83,463) (2,556) (7,502) (7,502) (1,220) (1,220) (1,220) (1,220) (1,420) (1,440) (1,441) (1,447) (1,047) (32) (195,086) (195,0	16,834 576 19,002 15,390 470 5,780 - - 1,784 (5) 339 799 799 71,784 (5) 339 799 733 45,582 Juli 12,053 541 2,777 1,350 37 1 4 2,43 62	7,808 108 478 7,013 86 1,422 - - 122 20 507 (23) 1 17,542 7,65 1,355 37 18 - - 42 2,763 37,185 37 18 - - 42 2,763 37,185 37 18 542 2,763 37,185 37,18	(10,083) (10,083) (2099) (2,247) (2,247) (247) (499) (247) (4) (247) (4) (242) (247) (4) (242) (247) (806 102 1,152 33 715 - - 1 (0) (41) 117 2,885 Oct 12,608 - - 2,004 1,317 37 18 - - 2,04 1,317 37 15 - - - - - - - - - - - - -	(81,295) (11,149) (112,034) (112,034) (1,922) (49,515) - - - (75) (257) (8,119) (3,568) (50) (267,984) Nov 12,624 - - 2,816 1,314 36 1,314 36 18 - 1 4 2 43 62	(190,001) (23,834) (23,834) (24,632) (97,675) (97,675) (83) (425) (12,507) (12,507) (12,507) (145) (145) (145) (145) (145) (558,675) - - - 2,823 1,314 35 18 - 1 4 2 43 62	(601.527) (18.891) (75.314) (692.155) (14.791) (285.406) - - (2.512) (1,493) (43.543) (15.001) (425) (1,751.058) Total 12.242 361 2.794 1.332 37 18 - 1 4 2.374 1.332 37 18 - 1 4 2.512 (1,51.058)
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Irr Comm WP Lights Temp Cons Totals by Rev Res Comm Comm Comm Ind Ind Ind Ind Irr Comm WP	1 1.440. 1 1.440. 1 1.442.1 3 1.442.1 4 1.442.1 4 1.442.1 6 1.442.2 7 1.442.2 9 1.442.2 9 1.442.2 1 1.442.2 1 1.442.2 16 1.442.15 10 1.444.17 10 1.444.17 10 1.444.17 13 1.442.1 3 1.442.1 3 1.442.2 13 1.442.2 14 1.442.1 5 1.442.5 14 1.442.1 5 1.442.2 14 1.442.1 5 1.442.5 14 1.442.1 5 1.442.2 14 1.442.1 5 1	Residential Heating Commercial Small Commercial Small Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping Lighting Residential Residential Heating Commercial Small Commercial Large Commercial Space Heating Industrial Sub Trans 34.5 Irrigation Commercial Space Heating Industrial Industrial Sub Trans 31.5 Industrial Sub Trans 31.5 Industrial-Sub Trans 31.5	-	(104 681) (8.808) (10,928) (98,525) (4,208) (37,485) (21) (223) (5,273) (1,653) (1,653) (1,653) (1,653) (271,911) Jan 12,066 540 2,791 1,336 38 17 - 1 4 2 2,791 1,336 38 17 - 1 4 2 2,791 1,336 38 17 - 1 4 2 2,791 1,336 38 2,791 1,336 38 2,791 1,336 38 2,791 1,336 38 2,791 1,336 38 2,79 2,791 1,205 2,792 1,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2	(28,105) (1,930) (4,018) (34,546) (634) (634) (8,007) (2,162)	(24,858) (1,623) (3,880) (3,283) (6111) (20,370) - - - - (198) (771) (1,664) (765) (775) ((46,518) (2,340) (7,068) (7,068) (7,068) (9,399) (28,859) (28,859) (28,859) (28,859) (28,859) (3,000) (1,015) (146) (1,710) (146) (1,710) (146,971) (155,971	(59,720) (2,318) (7,425) (67,912) (984) (28,386) - - - (1,121) (1,404) (174,944) (174,944) (174,944) (174,944) May 12,059 542 2,796 1,331 38 17 - 1 4 2 2,796 1,331 38 17 - 1 4 2 2,796	(83,463) (2,556) (7,502) (7,502) (7,502) (1,220) (20,078) - - - (1,480) (144) (1,480) (144) (1,480) (144) (1,480) (144) (1,097) (135,086) Jun 12,057 543 2,788 2,788 1,337 - - - 1 4 2 43 62 2,72	18,884 576 1,902 15,339 470 5,780 - - 1,784 (5) 339 799 13 45,682 Jul 12,053 541 2,777 1,350 37 18 - - 1 45,682 2,777 1,350 37 18 - - 1 4 2,777 1,502 37 7 2 2 7 7 2	7,808 108 478 478 478 478 478 478 478 478 478 47	(10,083) (991) (11,039) (2089) (2,947) (2,947) (2,947) (2,47) (247	8065 1022 1,1522 3,715 - - 1 (0) (41) 117 2,2885 Oct 12,608 - 2,804 1,317 17 2,885 Oct 12,608 - - 2,804 1,317 17 18 - - - - - - - - - - - - -	(81,295) (11,149) (112,034) (1,922) (49,515) - - (49,515) (267,984) (257) (8,119) (3,568) (50) (267,984) Nov 12,624 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 1,314 1,314 1,314 1,314 1,314 1,414	(190,001) (44,834) (22,3,213) (4,652) (97,675) (4,652) (97,675) (425) (12,507) (12,507) (12,507) (145)	(601.527) (18.891) (75,314) (692,155) (14,791) (285,406) (1,493) (43,543) (1,493) (43,543) (1,493) (43,543) (1,493) (1,751,050
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Inf Comm WP Lights Temp Comm Comm Comm Comm Comm Ind Ind Ind Ind Ind Comm WP	1 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 4 1.442.2 7 1.442.2 9 1.442.2 9 1.442.2 9 1.442.2 9 1.442.2 14.442.2 15 1.442.2 8 1.441 5 1.442.1 10 1.444. 17 9 1.442.1 10 1.444. 17 9 1.442.2 11 1.440.1 13 1.440.1 13 1.442.1 14.442.2 13 1.442.2 13 1.442.2 14.	Residential Heating Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping Lighting Temporary Service Residential Residential Residential Commercial Space Heating Commercial Space Heating Industrial-Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Space Heating Industrial-Sub Trans 34.5 Irrigation Commercial Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping Lighting	-	(104 681) (8 808) (10,928) (98,525) (4,208) (37,485) (21) (223) (5,273) (1,653) (106) (271,911) Jan 12,066 540 2,791 1,336 38 17 - 1 4 2 2,791 1,368 38 17 - 1 4 2,791 1,368 38 62	(28,105) (1,930) (34,546) (634) (79,872) (79,872) (79,872) (79,872) (71,82) (79,872) (71,82) (71	(44,858) (1,622) (3,283) (3,283) (6(11) (22,370) - - - - (198) (771) (1,664) (765) (23) (86,346) Mar 12,067 (23) (86,346) Mar 12,067 (23) (86,346) - - - - - - - - - - - - - - - - - - -	(46,518) (2,340) (7,068) (7,068) (7,068) (7,068) (9,399) (28,859) (28,859) (28,859) (28,859) (39,00) (4,1710) (4,199) (1,116) (4,199) (1,146) (1,146) (1,146) (1,146) (1,15,971)	(59,720) (2,318) (7,425) (67,912) (984) (28,386) (28,386) (- - - (1,121) (136) (5,512) (1,404) (26,512) (26,512)	(83,463) (2,556) (7,502) (7,502) (1,220) (1,220) (1,220) (1,220) (1,420) (1,440) (1,441) (1,447) (1,047) (32) (195,086) (195,0	16,834 576 19,002 15,390 470 5,780 - - 1,784 (5) 339 799 799 71,784 (5) 339 799 733 45,582 Juli 12,053 541 2,777 1,350 37 1 4 2,43 62	7,808 108 478 478 7,013 86 1,422 - - - 122 20 507 (23) 1 17,542 7,63 1,355 37 1,355 37 1,355 37 1 4 2,2763 3,1355 37 1 4 2,2763 3,1355 3,77 1 8 4 2,276 3,1355 3,77 1 8 4 2,276 3,1355 3,77 1 8 4 2,276 3,1355 3,77 1 8 4 2,276 4,276 4,2777 4,2777 4,2777 4,2777 4,2777 4,27777 4,27777777777	(10,083) (10,083) (2099) (2,247) (2,247) (247) (499) (247) (4) (247) (4) (242) (247) (4) (242) (247) (806 102 1,152 33 715 - - 1 (0) (41) 117 2,885 Oct 12,608 - - 2,004 1,317 37 18 - - 2,04 1,317 37 15 - - - - - - - - - - - - -	(81,295) (11,149) (112,034) (11,2034) (1,922) (49,515) - - (75) (257) (8,119) (3,568) (50) (267,984) (277,984) (277,	(190,001) (23,834) (23,834) (24,632) (97,675) (97,675) (83) (425) (12,507) (12,507) (12,507) (145) (145) (145) (145) (145) (558,675) - - - 2,823 1,314 35 18 - 1 4 2 43 62	(601.527) (18.891) (75,514) (692,155) (14,791) (285,406) (1,493) (143,543) (143,543) (143,543) (143,543) (143,543) (143,543) (143,543) (1,493) (1,501) (1,493) (1,751,008) (1,751,008) (1,751,008) (1,751,008) (1,751,008) (1,493) (1,751,008)
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Irr Comm WP Lights Temp Cons Totals by Rev Res Comm Comm Comm Ind Ind Ind Ind Irr Comm WP	1 1.440. 2 1.442.1 3 1.442.1 4 1.442.1 4 1.442.2 7 1.442.2 9 1.442.2 9 1.442.2 9 1.442.2 9 1.442.2 1 1.442.2 8 1.441 5 1.442.2 10 1.444. 17 enue Class enue Class 1 1.440. 1 1.440.1 1 1.442.1 1 1.442.2 7 1.442.2 9 1.442.2 1 1.442.2	Residential Heating Commercial Small Commercial Small Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Irrigation Commercial Municipal Water Pumping Lighting Residential Residential Heating Commercial Small Commercial Large Commercial Space Heating Industrial Sub Trans 34.5 Irrigation Commercial Space Heating Industrial Industrial Sub Trans 31.5 Industrial Sub Trans 31.5 Industrial-Sub Trans 31.5		(104 681) (8,808) (10,928) (98,525) (4,208) (37,485) (223) (5,273) (1,653) (1,653) (106) (271,911) Jan 12,066 540 2,791 1,336 540 2,791 1,338 17 1 4 2 2 123	(28,105) (1,930) (4,018) (34,546) (634) (8,007) - - (42) (92) (2,162) (213) (24) (79,872) Feb 12,056 539 2,788 1,340 38 1,70 - 1 4 2 2,43 38 17 - 1 4 2 2,122	(24,658) (1,623) (3,880) (32,283) (6111) (20,370) - - - - - - - - - - - - - - - - - - -	(46,518) (2,340) (7,068) (7,068) (7,068) (9,399) (28,859) (28,859) (28,859) (28,859) (28,859) (3,000) (1,015) (146) (1,710) (146) (1,710) (146,971) (155,971	(59,720) (2,318) (7,425) (67,912) (984) (28,386) (28,386) (- - - (1,121) (1,361) (5,512) (1,404) (2659 (5,512) (1,404) (2659 (1,404) (2659 (1,404) (2659 (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (1,404) (2659) (267) (1,404) (267) (277) ((83,463) (2,556) (7,502) (7,502) (1,220) (20,078) (1,220) (20,078) (1,420) (144) (4,412) (1,480) (144) (4,412) (1,097) (32) (115,086) Jun 12,057 543 2,788 1,337 3,37 3,37 1,3	18,584 576 1,902 15,339 470 5,780 - - - 1,784 (5) 339 799 13 45,582 Juli 12,053 541 2,777 1,350 3541 2,777 1,350 3541 2,777 1,350 354 12,053 541 2,772 1,250 12,72 12,250 12,72 12,250 12,72 12,250 12,72 12,250 12,72 12,250 12,720 13,720 14,7200 14,7200 1	7,808 108 478 478 478 478 478 478 478 478 478 47	(10,08) (991) (11,039) (209) (2,947) (247)	806 - 102 1,152 33 715 - - 1 (0) (41) 17 2 2,885 Oct 12,008 - 2,885 Oct 12,008 - 1,107 - - - - - - - - - - - - -	(81,295) (11,149) (112,034) (1,922) (49,515) - - (49,515) (267,984) (257) (8,119) (3,568) (50) (267,984) Nov 12,624 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 36 1,314 1,314 1,314 1,314 1,314 1,314 1,414	(190,001) (24,834) (24,832) (4,652) (4,652) (4,652) (4,652) (4,652) (4,652) (12,607) (145)	Total 12,242 14,253 14,275,314) 1692,1553 16,4791) 12,254,206) 12,2512) 14,4933 14,3543) 14,4933 14,4543) 14,4543) 14,4543) 14,4543) 14,4543) 14,5543 14,4543) 14,5543 14,4543 14,5545 14,5545 14,5556 14,5556 14,55566 14,5556 14,55566 14,55566 14,555666 14,5556666 14,5556666666666666666666666666666666666

STR Class Rate Adjustment

I. FBR Adjustment - Distribution System

	Exclude non-genera	l 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	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 34.5k	V STF	۲.
Billing kW for Test Year		9130.00
Resultant \$/kW Adjustment	\$	0.86 Pg 3, L3
Total 34.5kV STR Adjustment	\$	7,844.39

						FBR Calculatio
						WP
			<u> </u>			VVF
	Southe	rn Pioneer Electric C	Company			
	Cons	truction Budget - Budge	et Year			1
		Amount		% of Job Related to	\$ Related to	\$ Related to
.oan Project Code	Description of Job	Previously Completed	20245get Amount	Transmission	Transmission	Distribution
100	New Consumers		\$ 448,939	0.00%	\$ -	\$ 448,93
300-01	4th & Oklahoma Feeder 22 CU Rebuild		\$ 230,961	0.00%	\$ -	\$ 230,96
300-05	URD Replacement - Trailer Courts Liberal		\$ 520,200	0.00%	\$ -	\$ 520,20
300-13	KDOT Kiowa Breaker 797, 0.5m		\$ 78,030	0.00%	\$ -	\$ 78,03
300-14	Cunningham Tie Line		\$ 117,166	0.00%	\$ -	\$ 117,16
500-01	Substation A-Frame Improvements		\$ 250,460	0.00%	\$ -	\$ 250,46
601	Meters, CTs, PTs, Routers, Collectors		\$ 150,000	0.00%	\$ -	\$ 150,00
601-02	Transformers		\$ 538,402	0.00%	\$ -	\$ 538,40
602-01	Increased Capacity		\$ 325,000	0.00%	\$ -	\$ 325,00
603-01	Misc. Sectionalizing Equipment		\$ 43,297	0.00%	\$ -	\$ 43,29
604-01	Regulators		\$ 110,362	0.00%	\$ -	\$ 110,36
605-01	Capacitors		\$ -	0.00%	\$ -	\$ -
606-01	Osmose Pole Replacements		\$ 730,642	0.00%	\$ -	\$ 730,642
606-02	Copper Replacement		\$ 243,547	0.00%	\$ -	\$ 243,54
606-03	Open Wire Secondary Replacement		\$ 54,122	0.00%	\$ -	\$ 54,12
606-05	Distribution Cost of Unit Replacement		\$ 703,581	0.00%	\$ -	\$ 703,58
607-07	4th & OK Fdr 20, Rebuild .3m of 3PH		\$ 241,206	0.00%	\$ -	\$ 241,20
702-01	Street Lights Installs		\$ 200,000	0.00%	\$ -	\$ 200,00
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%	\$ -	\$ 32,00
		-	5,656,300		\$ 638,385	\$ 5,017,91
		TOTAL	\$ 5,656,300			
		GENERAL PLANT	\$ 1,084,425	16%		
			\$ 6,740,725	1	1	

				FBR Calculation
				WP7
		Southern	Pioneer Electric	Company
			ital Budget - Budge	
		Cap	ital budget budge	
		2025	Anticipated	
Item Description	Department	Budget Amount	Purchase Date	Additional Comments
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.

B. DEBT SERVICE PAYMENTS	ADJUSTED HISTORICAL TEST YEAR 2023. (\$)		34.5 kV ALLOCATION FACTORS	5	34.5 kV SYSTEM (\$)	DISTRIBUTION SYSTEM (\$)		
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 A	pprove	d		\$	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) UNADJUS HISTORI TEST YI	CAL	10.0	(d)	(e) ADJUSTED HISTORICAL TEST YEAR	(f) 34,5 kV	(g) 34,5 kV	(h) DISTRIBUTION
LINE		2023		NO.	AMOUNT	2023	34.5 KV ALLOCATION	34.5 KV SYSTEM	SYSTEM
NO.	ITEM	(\$)		NO.	(\$)	(\$)	FACTORS	(\$)	(\$)
NO.	TTEM	(3)			(3)	(3)	FACTORS	(e) x (f)	(c) - (g)
1.	A. STATEMENT OF OPERATIONS							(1) (1)	(-) (8)
2.	Operating Revenue and Patronage Capital	68,287,150	F7, Pt A, Col B	[1]	224,552	68,511,702	Direct	3,796,308	64,715,395
3.	Power Production Expense	-	F7, Pt A, Col B		-	-	0.0000	-	-
4.	Cost of Purchased Power	43,350,100	F7, Pt A, Col B		-	43,350,100	0.0000	-	43,350,100
5.	Transmission Expense	1,103,154	F7, Pt A, Col B		-	1,103,154	1.0000	1,103,154	-
6.	Regional Market Expense	-	F7, Pt A, Col B		-	-	0.0000	-	-
7.	Distribution Expense - Operation	5,162,714		[2-a]	(393)	5,162,321	0.0000	-	5,162,321
8.	Distribution Expense - Maintenance	2,311,608		[2-b]	-	2,311,608	0.0000	-	2,311,608
9.	Customer Accounts Expense	1,482,507		[2-c]	(6,902)	1,475,606	0.0000	-	1,475,606
10.	Customer Service and Informational Expense		F7, Pt A, Col B	[2-d]	(43,921)	285,432	0.0000	-	285,432
11.	Sales Expense		F7, Pt A, Col B	[2-e]	(23,768)	2,986	0.0000		2,986
12.	Administrative and General Expense	2,664,028		[2-f]	(87,760)	2,576,268	0.0167	43,054	2,533,214
13.	Total Operation & Maintenance Expense	56,430,218			(162,743)	56,267,475	0.0400	1,146,208	55,121,267
14.	Depreciation and Amortization Expense	4,156,690				4,156,690	0.2432	1,010,889	3,145,801
15.	Tax Expense - Property & Gross Receipts		F7, Pt A, Col B	123	(1.200.020)	-	0.2217	-	-
16.	Tax Expense - Other	1,208,829		[3]	(1,208,829)	-	(0.1095)		4.364.016
17.	Interest on Long-Term Debt	5,424,163		[4]	184,369	5,608,532	0.2217 0.2217	1,243,617	4,364,916
18.	Interest Charged to Construction - Credit Interest Expense - Other		F7, Pt A, Col B F7, Pt A, Col B	161	113,876	230,989	0.2217	51.219	179.770
20.	Other Deductions		F7, Pt A, Col B F7, Pt A, Col B	[5]	(28,939)	230,989 875,113	0.2217	194,044	681,068
20.	Total Cost of Electric Service	68.241.065		[2-g]	(1.102.266)	67.138.799	0.0543	3.645.977	63,492,822
21.	Patronage Capital & Operating Margins		F7, Pt A, Col B F7, Pt A, Col B	-	1,326,819	1,372,904	0.0545	150.331	1,222,572
22.	Non Operating Margins - Interest		F7, Pt A, Col B F7, Pt A, Col B		1,320,819	88,261	0.2217	19,571	68,690
23.	Allowance for Funds Used During Construction		F7, Pt A, Col B			-	0.2217	-	
25.	Income (Loss) from Equity Investments		F7 Pt A Col B				0.0000	-	
26.	Non Operating Margins - Other		F7. Pt A. Col B			29,938	0.0167	500	29,438
27.	Generation and Transmission Capital Credits	2.116.553				2,116,553	0.0000	-	2.116.553
28.	Other Capital Credits and Patr. Dividends	1,061,637				1,061,637	0.2217	235,404	826,233
29.	Extraordinary Items		F7, Pt A, Col B			-	0.0000	-	-
30.	Patronage Capital or Margins	3,342,474	F7, Pt 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		[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, Pt J, L6, 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	L46/L35			1.46		1.42	1.47
48.									
49.	E. DEBT SERVICE COVERAGE TARGET							1.60	1.60
50.						Adjuste	d 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 Net Operating Income Adjustment							(99,919)	(322,556)
57.								281.487	644.269

A. 34.5 kV System PTS Revenue Adjustment

	2024 Units	2024 PTS/20	23 Costs	2025 PTS/2024 Costs			djustment
	(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/20	23 Costs	2025 PTS/20	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

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	-
	124.1	U.S. TREASURY NOTES	-,	_,	-
	124.2	CFC - MEDIUM-TERM NOTES	-	-	-
	124.3	CERTIFICATES OF DEPOSIT-L.T.	-	-	-
	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	124.82	OTHER SPEC FUNDS-DEF COMPENSATN	-	-	-
1	128.0	S CASH-GENERAL-EQUITY LIBERAL	-	-	45,228.83
1	131.11	CASH-FNB LIBERAL-PAYROLL	_	_	
1	131.11	CASH-WACHOVIA-GENERAL	-	-	-
1	131.12	S CASH-OVERNIGHT INVESTMENT-COBANK	-	1,304,235.33	1,252,687.33
Т	191.171	S CASH OVERMOTT INVESTIVENT-CODAINS	-	1,304,233.33	1,232,007.33

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	-
	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		_,000.00	_)000100
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		-	52,021.77
1	141.5	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	1,415,150.47	1,004,707.74	1,000,004.00
1	142.11	A/R-ELECTRIC BILLING ADJ-INSTALLINIT LOAN	2,287,632.77	2,542,428.03	2,479,877.99
1	142.15	A/R-LOCAL ACCESS CHARGE(LAC)-G&T(SEPC)	89,981.21	74,383.41	2,479,877.99
1	142.10	A/R OTHER-MR (MISC RECEIVABLES)	274,074.21	187,893.75	- 354,102.41
1	142.201				
1	142.201	A/R-MR UNCOLLECTABLE ACCOUNTS (MISC REC)	175,796.61	107,958.00	94,657.26
		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	-	-	-
	142.98	A/R OTHER-BILLING/AP CLEARING	-	(183.15)	-
	142.99	A/R OTHER-BILLING CLEARING	-	-	-
	144.1	A/R-ELEC BILLING-UNCOLLECTABLE ACCOUNTS	1,356,510.30	1,344,480.10	1,305,742.95
	144.4	A/R-ELEC BILLING-ACC PROV UNCOLL ACCOUNT	(1,371,443.48)	(1,358,543.48)	(1,343,043.48)
	154.0	INVENTORY-COMPANY OWNED-MATERIAL & SUPPL	6,238,416.98	2,622,824.45	2,309,149.96
	154.5	INVENTORY-HD CONSIGNMENT	-	15,320.04	19,688.40
	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	-	-	-

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 REPAID	-	-	-
1	208.2	SOUTHERN PIONEER ELECTRIC STOCK	-	-	-
1	209.7	OTHER COMPREHENSIVE INC-MKEC	-	-	-
1	209.71	OTHER COMPREHENSIVE INC-MKEC-DEF TAX	-	-	-
1	209.8	OTHER COMPREHENSIVE INC-RETIRMNT	(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	-	-	-

1 232.3 A/P-GARNISHMENTS - - 1 232.4 A/P-COMR SABLE - RUS CONSTRCTN - - 1 232.6 A/P-EMPLOYEE CARE FUND-WE CARE (12,339.50) (9,126.50) (5,711.00) 1 232.6 A/P-CIOSK CASH - - - 1 232.6 A/P-CIOSK CASH - - - 1 232.7 CURRENT PORTION LT DEBT-COBANK - - - 1 232.7 CURRENT PORTION LT DEBT-COBANK (6,964,777.47) - - 1 232.75 LINE OF CREDIT-OTHER - - - - 1 232.75 LINE OF CREDIT-OTHER - - - - - 1 232.93 UNINVOICED MATERIAL - - - - - 1 235.0	Div	Account	Description	2024	2023	2022
1 232.6 A/F-RMPLOYEE CARE HUND-WE CARE (12,339,50) (9,126.50) (5,711.00) 1 232.63 BENEYOLENT FUND - - - 1 232.64 A/F-KIGK CASH - - - 1 232.71 CURRENT PORTION NET BER-ECHECK PAYABLE - - - 1 232.72 CURRENT PORTION IC DEBT-COBANK - - - 1 232.73 CURRENT PORTION IC DEBT-COBANK (6,964,777.47) (16,735,167.86) (3,449,261.43) 1 232.72 LINE OF CREDIT-COTHER - - - - 1 232.73 CURRENT PORTION IC DEBT-COBANK (2,477.68) (3,449,261.43) 1 232.75 LINE OF CREDIT-COTHER - - - 1 232.75 LUNE OF CREDIT-COBANK (2,551,613.04) (2,448,635.62) (2,410,415.30) 1 235.0 CUSTOMER SECURITY DEPOSITS-TO ESCHEAT (6,603.77) (6,604.683) (7,344.13) 1 236.4 ACCR PROPERTY TAX <t< td=""><td>1</td><td>232.3</td><td>A/P-GARNISHMENTS</td><td>-</td><td>-</td><td>-</td></t<>	1	232.3	A/P-GARNISHMENTS	-	-	-
1 232.63 BENEVOLENT FUND - - 1 232.64 A/P-KIOSK CASH - - 1 232.75 CURRENT PORTION IN NOTE PAYABLE - - 1 232.72 CURRENT PORTION IT DEBT-COBANK - - 1 232.73 CURRENT PORTION IT DEBT-COBANK (6,964,777.47) (16,735,167.86) (3,449,261.43) 1 232.73 CURRENT PORTION IT DEBT-COBANK (2,427,689.63) - - 1 232.74 CURRENT PORTION IT DEBT-COBANK (2,427,689.63) - - 1 232.75 LINE OF CREDIT-COBANK (2,427,689.63) - - 1 232.75 UNINVOICED MATERIAL - - - 1 235.0 CUSTOMEN SECURITY DEPOSITS (2,551,613.04) (2,410,415.30) 1 235.1 ACCR FROPERITY TAX	1	232.4	ACCOUNTS PAYABLE - RUS CONSTRCTN	-	-	-
1 232.64 A/P-CONVENIENCE FEF-ECHECK PAYMENTS - - 1 232.71 CURRENT PORTION AUS NOTE PAYABLE - - 1 232.72 CURRENT PORTION TO DEBT-COBANK - - 1 232.73 CURRENT PORTION IT DEBT-COBANK - - 1 232.74 CURRENT PORTION IT DEBT-COBANK (5,964,777.47) (16,735,167.86) (3,449,261.43) 1 232.74 CURRENT PORTION IT DEBT-COBANK (2,427,689.63) - - 1 232.75 LINE OF CREDIT-COTHER - - - 1 232.75 LUNE OF CREDIT-COTHER - - - 1 235.0 CURRENT PORTION CAPTRAL LEASES - COBANK - - - 1 235.0 CURRENT PORTON CAPTRAL LEASES - COBANK (1,20,304.50) (1,230,806.38) (7,344.13) 1 <td>1</td> <td>232.6</td> <td>A/P-EMPLOYEE CARE FUND-WE CARE</td> <td>(12,339.50)</td> <td>(9,126.50)</td> <td>(5,711.00)</td>	1	232.6	A/P-EMPLOYEE CARE FUND-WE CARE	(12,339.50)	(9,126.50)	(5,711.00)
1 232.65 ACC NONVENENCE FREE CHECK PAYABLE - - 1 232.71 CURRENT PORTION LID SUN OTE PAYABLE - - 1 232.72 CURRENT PORTION LID CENTOE PAYABLE - - 1 232.72 CURRENT PORTION IC DET-COBANK - - 1 232.73 CURRENT PORTION IT DEET-COBANK (E) 564.777.471 (15,735,167.86) (3,449,261.43) 1 232.73 CURRENT PORTION IC DEET-COBANK (2,247,689.63) - - 1 232.74 CURRENT PORTION CLEARING - - - 1 232.75 CURRENT PORTION CLEARING - - - 1 232.90 SL/P-DUE TO/FROM CLEARING - - - 1 235.0 CUSTOMER SECURITY DEPOSITS TO ESCHEAT (6,403.77) (6,406.83) (7,344.13) 1 236.1 ACCR ROPERTY TAX (11.62) (52.32.7) (6.477) 1 236.4 ACCR COLORADO UNEMPLOYMENT TAX (11.62) (52.32.7) (6.477) 1 236.5 ACCR RANSAS UNEMPLOYMENT TAX - - -<	1	232.63	BENEVOLENT FUND	-	-	-
1 232.7.1 CURRENT PORTION US NOTE PAYABLE - - 1 232.7.2 CURRENT PORTION LT DEBT-COBANK - - 1 232.7.3 CURRENT PORTION LT DEBT-COBANK - - 1 232.7.4 CURRENT PORTION ID EDET-COBANK (5.964.777.477) (16.735.167.86) (3.449.261.43) 1 232.7.5 LINE OF CREDIT-COBANK (2.427.689.63) - - 1 232.7.5 LUNE OF CREDIT-COBANK (2.427.689.63) - - 1 232.7.5 LUNE OF CREDIT-COBANK - - - 1 232.7.5 UNINVOICED MATERIAL - - - 1 232.50 CURSTOMER SECURITY DEPOSITS-TO ESCHEAT (6.403.77) (6.405.83) (7.344.13) 1 235.0 CUSTOMER SECURITY DEPOSITS-TO ESCHEAT (1.620.540.50) (1.230.860.33) (1.540.353.55) 1 236.2 ACCR RADAS UNEMPLOYMENT TAX (11.62) (52.37) (64.77) 1 236.4 ACCR RADAS UNEMPLOYMENT TAX - - - 1 236.5 ACCR RADAS UNEMPLOYMENT TAX <	1	232.64	A/P-KIOSK CASH	-	-	-
1 232.71 CURRENT PORTION LT DEBT-COBANK - - 1 232.72 CURRENT PORTION LT DEBT-COBANK (6.964,777.47) (16.735,167.86) (3,449,261.43) 1 232.74 CURRENT PORTION LT DEBT-COBANK (6.964,777.47) (16.735,167.86) (3,449,261.43) 1 232.75 LINE OC REDIT-COBANK (2,476.89.63) - - 1 232.75 LUNE OC REDIT-COBANK (2,244.863.52) (2,410.413.20) 1 232.99 S AP-DUE TO/FROM CLEARING - - - 1 232.90 S AP-DUE TO/FROM CLEARING - - - 1 235.2 CUSTOMER SECURITY DEPOSITS (2,516.13.04) (2,448.63.62) (2,414.03.03) 1 235.2 CONSUMER SECURITY DEPOSITS (2,516.13.04) (1,40.40.33.35) (1,54.03.35.52) 1 236.4 ACCR FED MEMPLOYMENT TAX (1,16.2) (52.23.7) (64.77) 1 236.4 ACCR NEADS UNEMPLOYMENT TAX - - - 1 236.4 ACCR NEADS UNEMPLOYMENT TAX - - - 1 236.4	1	232.65	A/P-CONVENIENCE FEE-ECHECK PAYMENTS	-	-	-
1 232.72 CURRENT PORTION ICF ONTE PAYABLE . . . 1 232.73 CURRENT PORTION IT DEBT-OTHER . . . 1 232.75 LURE OF CREDIT-COBANK (2,427,689,63) . . 1 232.75 LUNE OF CREDIT-OTHER . . . 1 232.75 LUNE OF CREDIT-OTHER . . . 1 232.79 CURRENT PORTION IT DEBT-OTHER 1 232.79 CURRENT PORTION CAPITAL LEASES - COBANK 1 232.50 CUSTOMER SECURITY DEPOSITS (2,551,613,04) (2,448,635,62) (2,410,415,30) 1 235.0 CONSUMER SECURITY DEPOSITS-TO ESCHEAT (6,403,77) (1,26,30,38) (1,540,353,55) 1 236.1 ACCR ROPENTY TAX (11,62) (52,37) (64,77) 1 236.4 ACCR RONSAS UNEMPLOYMENT TAX (1,00,30,50) (1,26,34) 1 236.4 ACCR COLORADO UNEMPLOYMENT TAX (1,00,10) (70,70) (126,34) 1 236.51	1	232.7	CURRENT PORTION-RUS NOTE PAYABLE	-	-	-
1 232.73 CURRENT PORTION LT DEBT-OTHER - - 1 232.74 CURRENT PORTION LT DEBT-OBANK (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 LUNE OF CREDIT-COTHER - - - 1 232.79 CURRENT PORTION CAPITAL LEASES - COBANK - - - 1 232.99 SA/P-DUE TO/FROM CLEARING - - - 1 235.20 CUSTOMER SECURITY DEPOSITS-TO ESCHEAT (6,403.77) (6,406.83) (1,540,355.26) (2,410,415.30) 1 236.3 ACCR ROPERTY TAX (11.62) (12,230,860.38) (1,64.77) 1 236.4 ACCR CONEMPLOYMENT TAX (9,11) (70.67) (12.63.4) 1 236.4 ACCR CONADO UNEMPLOYMENT TAX - - - 1 236.4 ACCR CONADO UNEMPLOYMENT TAX - - - 1 236.4 ACCR CONADO UNEMPLOYMENT TAX - - - 1 236.5 ACCR CONALHOMA	1	232.71	CURRENT PORTION LT DEBT-COBANK	-	-	-
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) - - 1 232.73 CURRENT PORTION LAPITAL LEASES - COBANK - - - 1 232.93 CURRENT PORTION CAPITAL LEASES - COBANK - - - 1 232.93 SA/P-DUE TO/FROM CLEANING - - - 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) 1 235.4 ACCR RED UNEMPLOYMENT TAX (11.62) (52.37) (64.77) 1 236.4 ACCR RANSAS UNEMPLOYMENT TAX (9.11) (70.67) (126.34) 1 236.41 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.41 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.41 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 <td>1</td> <td>232.72</td> <td>CURRENT PORTION CFC NOTE PAYABLE</td> <td>-</td> <td>-</td> <td>-</td>	1	232.72	CURRENT PORTION CFC NOTE PAYABLE	-	-	-
1 232.75 LINE OF CREDIT-COBANK (2,427,689,63) - - 1 232.76 LINE OF CREDIT-COBANK - - 1 232.76 LINE OF CREDIT-COBANK - - 1 232.98 UNINVOICED MATERIAL - - 1 232.93 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) 1 235.1 ACCR PROPERTY TAX (1,200,540.50) (1,230,860.38) (1,540,335.55) 1 236.4 ACCR PROSAS UNEMPLOYMENT TAX (9,11) (70,67) (126.34) 1 236.4 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.4 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.4 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.5 ACCR SALES TAX (217,00) (619.51) (570,79) 1 236.5 ACCR SALES TAX (217,00) (619.51) (570,79) 1 2	1	232.73	CURRENT PORTION LT DEBT-OTHER	-	-	-
1 232.76 LINE OF CREDIT-OTHER - - 1 232.79 CURRENT PORTION CAPITAL LEASES - COBANK - - 1 232.99 SA/P-DUE TO/FROM CLEARING - - 1 232.99 SA/P-DUE TO/FROM CLEARING - - 1 235.0 CUSTOMER SECURITY DEPOSITS-TO ESCHEAT (6.403.77) (6.406.83) (7.344.13) 1 235.1 ACCR PROPERTY TAX (1.120.540.50) (1.230.860.38) (1.540.335.55) 1 236.2 ACCR FED UNEMPLOYMENT TAX (1.161) (70.67) (126.34) 1 236.4 ACCR KANSAS UNEMPLOYMENT TAX (9.11) (70.67) (126.34) 1 236.42 ACCR COLARADO UNEMPLOYMENT TAX - - - 1 236.43 ACCR TEXAS UNEMPLOYMENT TAX - - - 1 236.51 ACCR SALES TAX REFUNDS PENDING - - - 1 236.6 ACCR COMPENSATING USE TAX (127.00) - - - - - 1 236.71 ACCR FRANCHISE FFE -	1	232.74	CURRENT PORTION LT DEBT-COBANK	(6,964,777.47)	(16,735,167.86)	(3,449,261.43)
1 232.79 CURRENT PORTION CAPITAL LEASES - COBANK - - 1 232.98 UNINVOICED MATERIAL - - 1 232.98 UNINVOICED MATERIAL - - 1 235.0 CUSTOMER SECURITY DEPOSITS (2,551,613.04) (2,448,635.62) (2,410,415.30) 1 235.1 ACCR PROPERTY TAX (1,200,540.50) (1,230,860.38) (7,344.13) 1 236.1 ACCR FROPERTY TAX (1,162) (52.37) (64.77) 1 236.3 ACCR FICA (SS/MEDICARE) - - - 1 236.4 ACCR COLORADO UNEMPLOYMENT TAX (9.11) (70.67) (126.34) 1 236.41 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.42 ACCR OKLAHOMA UNEMPLOYMENT TAX - - - 1 236.51 ACCR SALES TAX REFUNDS PENDING - - - 1 236.51 ACCR FRANASI INCOME TAX 71.879.00 - - - 1 236.71 ACCR FRANASI ING USE TAX (1,823.30) -	1	232.75	LINE OF CREDIT-COBANK	(2,427,689.63)	-	-
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 (11,62) (52,37) (6,477) 1 236.3 ACCR FICA (SS/MEDICARE) - - - 1 236.4 ACCR KANASAS UNEMPLOYMENT TAX (9,11) (70,67) (126,34) 1 236.41 ACCR CORADO UNEMPLOYMENT TAX - - - 1 236.42 ACCR OKLAHOMA UNEMPLOYMENT TAX - - - 1 236.51 ACCR SALES TAX (86,797,82) (89,671,37) (78,726,99) 1 236.51 ACCR SALES TAX 15,823,00 - - - 1 236.71 ACCR FANCHISE FEE - - - - 1 236.71 ACCR FANCHISE FEE - -	1	232.76	LINE OF CREDIT-OTHER	-	-	-
1 232.99 S A/P-DUE TO/FROM CLEARING - - 1 235.0 CUSTOMER SECURITY DEPOSITS (2,551,61.3)4) (2,448,635.62) (2,410,415.30) 1 236.1 ACCR PROPERTY TAX (1,200,540.50) (1,230,860.38) (1,540,353.55) 1 236.2 ACCR FICA ISS/MEDICARE) - - 1 236.4 ACCR COLORADO UNEMPLOYMENT TAX (9,11) (70.67) (126.34) 1 236.4 ACCR COLORADO UNEMPLOYMENT TAX (9,11) (70.67) (126.34) 1 236.43 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.43 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.43 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.5 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.6 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.7 ACCR COLORADO UNEMPLOYMENT TAX 1 - - 1 236.7 ACCR COLORADO UNEMPLOYMENT TAX 1 236.7	1	232.79	CURRENT PORTION CAPITAL LEASES - COBANK	-	-	-
1 235.0 CUSTOMER SECURITY DEPOSITS (2,51,613.04) (2,448,635.62) (2,410,415.30) 1 235.2 CONSUMER SECURITY DEPOSITS-TO ESCHEAT (6,60,77) (6,406.83) (1,540,335.55) 1 236.1 ACCR PROPERTY TAX (11.62) (2,230,860.38) (1,540,353.55) 1 236.3 ACCR FED UNEMPLOYMENT TAX (9,11) (70.67) (126.34) 1 236.4 ACCR FED UNEMPLOYMENT TAX (9,11) (70.67) (126.34) 1 236.44 ACCR COLORADD UNEMPLOYMENT TAX - - - 1 236.43 ACCR COLORADD UNEMPLOYMENT TAX - - - 1 236.44 ACCR COLORADD UNEMPLOYMENT TAX - - - 1 236.5 ACCR SALES TAX (86,797.82) (89,671.37) (78,278.69) 1 236.5 ACCR CONMENSATING USE TAX (217.00) (619.51) (570.79) 1 236.7 ACCR FANASHING USE TAX 15,823.00 - - 1 236.7 ACCR FANASHING USE TAX 15,823.00 - - 1 2	1	232.98	UNINVOICED MATERIAL	-	-	-
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 FICA (SS/MEDICARE) - - - 1 236.4 ACCR RIDUNEMPLOYMENT TAX (9.11) (70.67) (126.34) 1 236.4 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.42 ACCR COLARDO UNEMPLOYMENT TAX - - - 1 236.42 ACCR COLARDO UNEMPLOYMENT TAX - - - 1 236.42 ACCR COLARDON UNEMPLOYMENT TAX - - - 1 236.42 ACCR COLARDON UNEMPLOYMENT TAX - - - 1 236.51 ACCR SALES TAX (86,797.82) (89,671.37) (78,278.69) 1 236.7 ACCR FRANCHISE FEE - - - - 1 236.7 ACCR FRANCHISE FEE - - - - 1 237.1 ACCR INTEREST-COSANK (1	232.99	S A/P-DUE TO/FROM CLEARING	-	-	-
1 236.1 ACCR PROPERTY TAX (1,200,540.50) (1,230,860.38) (1,540,353.55) 1 236.2 ACCR FIED UNEMPLOYMENT TAX (11.62) (52.37) (64.77) 1 236.4 ACCR FIECA (S/MEDICARE) - - - 1 236.4 ACCR COLORADO UNEMPLOYMENT TAX (9.11) (70.67) (126.34) 1 236.42 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.43 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.43 ACCR COLORADO UNEMPLOYMENT TAX - - - 1 236.5 ACCR SALES TAX (86,797.82) (89,671.37) (78,278.69) 1 236.5 ACCR CONPENSATING USE TAX (217.00) (619.51) (570.79) 1 236.7 ACCR FRANCHISE FEE - - - 1 236.71 ACCR FIDERAL INCOME TAX 71,879.00 - - 1 237.1 ACCR INT-RUS CONST - - - 1 237.4 ACCR INT-RUS CONST - - <td< td=""><td>1</td><td>235.0</td><td>CUSTOMER SECURITY DEPOSITS</td><td>(2,551,613.04)</td><td>(2,448,635.62)</td><td>(2,410,415.30)</td></td<>	1	235.0	CUSTOMER SECURITY DEPOSITS	(2,551,613.04)	(2,448,635.62)	(2,410,415.30)
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 COLORADO UNEMPLOYMENT TAX - - - 1 236.43 ACCR TEXAS UNEMPLOYMENT TAX - - - 1 236.51 ACCR SALES TAX (86,797.82) (89,671.37) (78,278.69) 1 236.51 ACCR SALES TAX (217.00) (619.51) (570.79) 1 236.6 ACCR CROMPENSATING USE TAX (217.00) (619.51) (570.79) 1 236.71 ACCR FRANCHISE FEE - - - 1 236.72 ACCR INTREST COBANK (496,718.99) (461,637.22) (477,849.77) 1 237.15 ACCR INTREST-MISC/CUSTOMER DEPOSITS (88.53) (6,652.62) (2,228.13) 1 237.76 ACCR INTEREST-MISC/CUSTOME	1	235.2	CONSUMER SECURITY DEPOSITS-TO ESCHEAT	(6,403.77)	(6,406.83)	(7,344.13)
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 - - - 1 236.51 ACCR SALES TAX (86,797.82) (89,671.37) (78,278.69) 1 236.51 ACCR SALES TAX - REFUNDS PENDING - - - - 1 236.71 ACCR FRANCHISE FEE - - - - 1 236.71 ACCR FRANCHISE FEE - - - - 1 237.11 ACCR INT-RUS CONST - - - - - 1 237.3 ACCR INT-CFC - - - - - - - - 1 237.4 ACCR INT-COBANK CURD FIAX PAYABLE - - - - - <td>1</td> <td>236.1</td> <td>ACCR PROPERTY TAX</td> <td>(1,200,540.50)</td> <td>(1,230,860.38)</td> <td>(1,540,353.55)</td>	1	236.1	ACCR PROPERTY TAX	(1,200,540.50)	(1,230,860.38)	(1,540,353.55)
1 236.4 ACCR KANSAS UNEMPLOYMENT TAX (9.11) (70.67) (126.34) 1 236.41 ACCR COLORADO UNEMPLOYMENT TAX - - 1 236.42 ACCR COLORADO UNEMPLOYMENT TAX - - 1 236.43 ACCR TEXAS UNEMPLOYMENT TAX - - 1 236.5 ACCR SALES TAX (86,797.82) (89,671.37) (78,278.69) 1 236.6 ACCR COMPENSATING USE TAX (217.00) (619.51) (570.79) 1 236.7 ACCR FRANCHISE FEE - - - 1 236.7 ACCR NANSAS INCOME TAX 71,879.00 - - 1 236.7 ACCR INTEREST-COBANK (496,718.99) (461,637.22) (477,849.77) 1 237.1 ACCR INTEREST-COBANK (496,718.99) (461,637.22) (477,849.77) 1 237.3 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 RINT-COBANK CURR LOC - -	1	236.2	ACCR FED UNEMPLOYMENT TAX	(11.62)	(52.37)	(64.77)
1 236.41 ACCR COLORADO UNEMPLOYMENT TAX - - 1 236.42 ACCR OKLAHOMA UNEMPLOYMENT TAX - - 1 236.43 ACCR TEXAS UNEMPLOYMENT TAX - - 1 236.43 ACCR TEXAS UNEMPLOYMENT TAX - - 1 236.54 ACCR SALES TAX (86,6797.82) (89,671.37) (78,278.69) 1 236.51 ACCR SALES TAX REFUNDS PENDING - - - 1 236.67 ACCR RENDERSATING USE TAX (217.00) (619.51) (570.79) 1 236.71 ACCR RENDERAL INCOME TAX 71,879.00 - - 1 236.72 ACCR KANSAS INCOME TAX 15,823.00 - - 1 237.15 ACCR INT-REST-COSANK (496,718.99) (461,637.22) (477,849.77) 1 237.2 ACCR INTEREST-MISC/CUSTOMER DEPOSITS (88.53) (6,652.62) (2,228.13) 1 237.45 ACCR RINT-COBANK CURR LOC - - - 1 241.0 ACCR INT-COBANK CURR LOC - - - <	1	236.3	ACCR FICA (SS/MEDICARE)	-	-	-
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 - - - 1 236.51 ACCR COMPENSATING USE TAX (217.00) (619.51) (570.79) 1 236.71 ACCR FRANCHISE FEE - - - 1 236.71 ACCR REDERAL INCOME TAX 15,823.00 - - 1 236.72 ACCR INT-RUS CONST - - - 1 237.15 ACCR INT-RUS CONST - - - 1 237.4 ACCR INT-RUS CONST - - - 1 237.4 ACCR INT-RUS CONST - - - 1 237.4 ACCR INT-CPC - - - 1 237.4 ACCR INTEREST-MISC/CUSTOMER DEPOSITS (88.53) (6,652.62) (2,228.13) 1 241.0<	1	236.4	ACCR KANSAS UNEMPLOYMENT TAX	(9.11)	(70.67)	(126.34)
1 236.43 ACCR TEXAS UNEMPLOYMENT TAX - - 1 236.5 ACCR SALES TAX (86,797.82) (89,671.37) (78,278.69) 1 236.5 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 RANCHISE FEE - - - 1 236.72 ACCR KANSAS INCOME TAX 71,879.00 - - 1 237.1 ACCR INT-RUS CONST - - - 1 237.2 ACCR INTEREST-NOSC - - - 1 237.3 ACCR INT-CFC - - - 1 237.4 ACCR INT-CDBANK CURE DEPOSITS (88.53) (6,652.62) (2,228.13) 1 237.7 ACCR KANSAS WITHHOLDING TAX PAYABLE - - - 1 241.0 ACCR FEDERAL WITHHOLDING TAX PAYABLE - - - 1 2	1	236.41	ACCR COLORADO 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 FEDERAL INCOME TAX 71,879.00 - - 1 236.71 ACCR FEDERAL INCOME TAX 15,823.00 - - 1 236.72 ACCR INT-RUS CONST - - - 1 237.1 ACCR INTEREST-COBANK (496,718.99) (461,637.22) (477,849.77) 1 237.3 ACCR INTEREST-NISC/CUSTOMER DEPOSITS (88.53) (6,652.62) (2,228.13) 1 237.4 ACCR INT-CFC - - - 1 237.6 ACCR INT-CGBANK CURR LOC - - - 1 237.76 ACCR INT-COBANK CURR LOC - - - 1 241.0 ACCR COLORADO WITHHOLDING TAX PAYABLE - - - 1 241.1 ACCR COLORADO WITHHOLDING TAX PAYABLE -	1	236.42	ACCR OKLAHOMA UNEMPLOYMENT TAX	-	-	-
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 - - - 1 237.1 ACCR INTEREST-COBANK (496,718.99) (461,637.22) (477,849.77) 1 237.3 ACCR INTEREST-NCSC - - - - 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 - - - 1 241.1 ACCR COLORADO WITHHOLDING TAX PAYABLE - - - 1 241.2 ACCR COLORADO WITHHOLDING TAX PAYABLE - -	1	236.43	ACCR TEXAS UNEMPLOYMENT TAX	-	-	-
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 - - - 1 237.1 ACCR INTEREST-COBANK (496,718.99) (461,637.22) (477,849.77) 1 237.3 ACCR INTEREST-NCSC - - - - 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 - - - 1 241.1 ACCR COLORADO WITHHOLDING TAX PAYABLE - - - 1 241.2 ACCR COLORADO WITHHOLDING TAX PAYABLE - -	1	236.5	ACCR SALES TAX	(86,797.82)	(89,671.37)	(78,278.69)
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 - - - 1 237.1 ACCR INTEREST-COBANK (496,718.99) (461,637.22) (477,849.77) 1 237.2 ACCR INTEREST-NCSC - - - - 1 237.3 ACCR INTEREST-NCSC - - - - 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 - - - 1 241.1 ACCR COLORADO WITHHOLDING TAX PAYABLE - - - 1 241.2 ACCR OLORADO WITHHOLDING TAX PAYABLE - - - 1 241.4 ACCR TEXAS WITHHOLDING TAX PAYABLE - -	1	236.51	ACCR SALES TAX - REFUNDS PENDING	-	-	-
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 - - - 1 237.1 ACCR INT-RUS CONST - - - 1 237.2 ACCR INTEREST-COBANK (496,718.99) (461,637.22) (477,849.77) 1 237.3 ACCR INT-CFC - - - - 1 237.4 ACCR INT-CCD (88.53) (6,652.62) (2,228.13) 1 237.6 ACCR INT-COBANK CURR LOC - - - 1 241.0 ACCR FEDERAL WITHHOLDING TAX PAYABLE - - - 1 241.1 ACCR COLORADO WITHHOLDING TAX PAYABLE - - - 1 241.2 ACCR OKLAHOMA WITHHOLDING TAX PAYABLE - - - 1 241.3 ACCR COLORADO WITHHOLDING TAX PAYABLE - - - 1 241.4 ACCR CR VACATION PAY (216,256.31) (238,712.38) -	1	236.6	ACCR COMPENSATING USE TAX	(217.00)	(619.51)	(570.79)
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 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 - - - 1 241.1 ACCR COLORADO WITHHOLDING TAX PAYABLE - - - 1 241.2 ACCR OKLAHOMA WITHHOLDING TAX PAYABLE - - - 1 241.3 ACCR COLORADO WITHHOLDING TAX PAYABLE - - - 1 241.4 ACCR TEXAS WITHHOLDING TAX PAYABLE - - - 1 241.2 ACCR OKLAHOMA WITHHOLDING TAX PAYABLE - - - 1 242.1 ACCR CACATION PAY (216,256.31) (238	1	236.7	ACCR FRANCHISE FEE	-	-	-
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 INTEREST-NCSC - - - 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 - - - 1 241.1 ACCR COLORADO WITHHOLDING TAX PAYABLE - - - 1 241.2 ACCR OLORADO 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 - - - 1 242.4 ACCR OKLAHOMA WITHHOLDING TAX PAYABLE - -	1	236.71	ACCR FEDERAL INCOME TAX	71,879.00	-	-
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 COLORADO WITHHOLDING TAX PAYABLE - - 1 241.2 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.3 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.3 ACCR OKLAHOMA WITHHOLDING TAX PAYABLE - - - 1 241.4 ACCR TEXAS WITHHOLDING TAX PAYABLE - - - 1 241.4 ACCR TEXAS WITHHOLDING TAX PAYABLE - - - 1 24	1	236.72	ACCR KANSAS INCOME TAX	15,823.00	-	-
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 COLORADO WITHHOLDING TAX PAYABLE - - 1 241.2 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.3 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR TEXAS WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR TEXAS WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR TEXAS WITHHOLDING TAX PAYABLE - - 1 242.1 ACCR ACA TION PAY (257,829.38) (216,256.31) (238,712.38) 1 242.2 PAYROLL CLEARING -	1	237.1	ACCR INT-RUS CONST	-	-	-
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) 1 237.6 ACCR INT-COBANK CURR LOC - - - 1 241.0 ACCR FEDERAL WITHHOLDING TAX PAYABLE - (3,425.15) 1 241.1 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.2 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.3 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR TEXAS WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR TEXAS WITHHOLDING TAX PAYABLE - - 1 242.1 ACCR VACATION PAY (257,829.38) (216,256.31) (238,712.38) 1 242.2 PAYROLL CLEARING - - -	1	237.15	ACCR INTEREST-COBANK	(496,718.99)	(461,637.22)	(477,849.77)
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 COLORADO 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 - - 1 241.4 ACCR TEXAS WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR TEXAS 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 SICK PA	1	237.2	ACCR INTEREST-NCSC	-	-	-
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 COLORADO WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR TEXAS 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 FIDER CURRENT & ACCR LIAB - - - 1 242.33 </td <td>1</td> <td>237.3</td> <td>ACCR INT-CFC</td> <td>-</td> <td>-</td> <td>-</td>	1	237.3	ACCR INT-CFC	-	-	-
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 COLORADO WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR COLORADO WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR TEXAS 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 FILIDAY PAY - - - - 1 242.3	1	237.4	ACCR INTEREST-MISC/CUSTOMER DEPOSITS	(88.53)	(6,652.62)	(2,228.13)
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 OKLAHOMA WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR TEXAS 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 SICK PAY - - - - 1 242.32 ACCR SICK PAY (296,320.00) (275,330.00) (247,560.00) 1 242.33 ACCR OTHER CURRENT & ACCR LIAB - (2,065.99) -	1	237.76	ACCR INT-COBANK CURR LOC	-	-	-
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 - - 1 241.4 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 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			-	-	(3,425.15)
1 241.3 ACCR OKLAHOMA WITHHOLDING TAX PAYABLE - - 1 241.4 ACCR TEXAS 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 OTHER CURRENT & ACCR LIAB - - - 1 242.5 ACCR OTHER CURRENT & ACCR LIAB - (2,065.99) - 1 242.51 EE DED-GYM MEMBERSHIP-RAPID FIT 0.34 - -	1	241.1	ACCR KANSAS 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 OTHER CURRENT & ACCR LIAB - - - 1 242.5 ACCR OTHER CURRENT & ACCR LIAB - (2,065.99) - 1 242.51 EE DED-GYM MEMBERSHIP-RAPID FIT 0.34 - -	1	241.2	ACCR COLORADO 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 OTHER CURRENT & ACCR LIAB - - - 1 242.5 ACCR OTHER CURRENT & ACCR LIAB - (2,065.99) - 1 242.51 EE DED-GYM MEMBERSHIP-RAPID FIT 0.34 - -	1	241.3	ACCR OKLAHOMA 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 OTHER CURRENT & ACCR LIAB - - - 1 242.5 ACCR OTHER CURRENT & ACCR LIAB - (2,065.99) - 1 242.51 EE DED-GYM MEMBERSHIP-RAPID FIT 0.34 - -				-	-	-
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 OTHER CURRENT & ACCR LIAB - - - 1 242.5 ACCR OTHER CURRENT & ACCR LIAB - (2,065.99) - 1 242.51 EE DED-GYM MEMBERSHIP-RAPID FIT 0.34 - -			ACCR PAYROLL	(257,829.38)	(216,256.31)	(238,712.38)
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 OTHER CURRENT & ACCR LIAB - - - 1 242.51 EE DED-GYM MEMBERSHIP-RAPID FIT 0.34 - -				-	-	-
1 242.31 ACCR HOLIDAY PAY -			ACCR VACATION PAY	(327,937.08)	(345,282.68)	(310,732.18)
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 - -				-	-	-
1 242.33 ACCR PTO-HOURS ONLY - </td <td></td> <td></td> <td></td> <td>(296,320.00)</td> <td>(275,330.00)</td> <td>(247,560.00)</td>				(296,320.00)	(275,330.00)	(247,560.00)
1 242.5 ACCR OTHER CURRENT & ACCR LIAB - (2,065.99) - 1 242.51 EE DED-GYM MEMBERSHIP-RAPID FIT 0.34 - -				-	-	-
1 242.51 EE DED-GYM MEMBERSHIP-RAPID FIT 0.34 - -				-	(2,065.99)	-
				0.34	-	-
	1	242.511	EE DED-GYM MEMBERSHIP-SOUTHWEST FITNESS	-	-	-

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	-	-	-
	356.0	TRANS-OH CONDUCTORS & DEVICES	10,027,054.03	10,220,130.12	9,888,812.14
	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
	361.0	DISTR-SUBSTATION STRUCTURES & IMPROVMNT			
	362.0	DISTR-SUBSTATION EQUIPMENT	13,527,495.95	13,497,582.01	13,297,914.01
1	362.1	DO NOT USE		-, -:,-0	
1	364.0	DISTR-POLES, TOWERS, FIXTURES	20,778,293.68	20,097,086.45	19,116,101.26
	365.0	DISTR-OH CONDUCTOR & DEVICES	18,234,396.38	17,693,245.36	16,951,280.02
-	555.0		10,204,000.00	1,000,240.00	10,001,200.02

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	398.0 398.1	GEN-MISC MOBILE EQUIPMENT	201,180.57		230,300.03	
1	403.5	DEPR-TRANS PLANT	838,739.69	809,748.96	781,789.91	
	403.6	DEPR-DISTR PLANT	2,077,455.33	1,955,945.03		
	403.0	DEPR-GENERAL PLANT	613,146.27	605,537.20		
	403.7	AMORT OF ELEC PLANT - ACQUISITION ADJUST	785,458.80	785,458.80	605,931.98 785,458.80	
1	400.0	PROPERTY TAX	785,458.80	785,458.80	785,458.80	
1	408.1 409.1	INCOME TAX EXPENSE-OPERATING	- 183,310.00	-	-	
	409.1		185,510.00	-	-	
1		INCOME TAX EXPENSE-NON OPERATING	-	1 208 820 00	- 1 000 105 00	
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	-	-	-	
	411.1	DEF INCOME TAX EXP (CR) - OPER	-	-	-	
	411.2	DEF INCOME TAX EXP (CR) - NON OPER	-	-	-	
	411.22	DEF KS INCOME TAX (CR) - NON OPER	-	-	-	
	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)	

1 146.0 NON OP-COSTS OF MERCHANDISING 17,22.62 3,423.76 18,891.26 1 417.0 EXPENDE ER NOUTILITY OPERATIONS - - - 1 181.1 DRU NON OP-EARN/LOSS IN MKEC - - - 1 418.11 DRU NON OP-EARN/LOSS IN MKEC - - - 1 418.11 DRU NON OP-INTEREST INCOME (39,894.77) (88,262.08) (24,317.39) 1 413.1 NON OP-AIN COME FINODA - - 1 411.1 NON OP-AIN COME FORDERTY (57,909.94) (29,224.20) (37,284.69) 1 421.2 NON OP-DTDF INCOME (CROSS-COMPANY) (91,855.99) (29,853.73) (11,073.77) 1 421.5 NON OP-DTDF EXPENSE-107.2 (CROSS-COM 5,007.35 3,432.49 4,019.44 1 421.8 NON OP-DTDF EXPENSE-107.2 (CROSS-COMPANY) 29,761.32 25,112.12 6,757.09 1 421.6 OTHER CAPTAL CREDTS (2,403.583.49) 4,019.44 1 423.0	Div	Account	Description	2024	2023	2022
1 EXPENSE OF NONUTITY OPERATIONS - - - 1 418.11 DNU NON OP-EARN/LOSS IN MKEC - - 1 419.3 DNU NON OP-ARAV/LOSS IN MKEC - - 1 419.3 DNU NON OP-METREST INCOME-STORM URI POW - - - 1 421.0 NON OP-GAIN ON DEPOSITION OF PROPERTY (57.909.94) (29.224.20) (37.284.69) 1 421.5 NON OP-IDTF INCOME (CROSS-COMPANY) (91.859.99) (29.853.73) (11.073.77) 1 421.6 NON OP-IDTF EXPENSE (07.205.COM 39.007.32 3.301.2 2.77.76 1 421.7 NON OP-DTOF EXPENSE (07.205.COM 3.001.32 (1.303.583.44) 4.01.61.64 1 421.8 NON OP-DTOF EXPENSE 10.72 (CROSS-COM 3.001.32 (1.303.583.44) 4.03.0 GRT CAPITAL CREDITS (24.01.561.53) (1.03.358.34) (1.17.37) 4.26.11 (20.01.66.68.91 (1.17.97.97) 4.26.11 (20.01.66.68.91 (1.17.97.97) 4.26.11 (20.00.00 2.2.000.00 2.2.000.00 1.42.63 SCHOLARSHIP AW	1	416.0	NON OP-COSTS OF MERCHANDISING	17,221.62	17,221.62 3,423.76	
1 418.11 DNU NON OP-ARAY_LOSS IN MKEC - - - 1 419.0 NON OP-INTEREST INCOME (39,894.77) (88,262.08) (24,317.39) 1 421.0 NON OP-INTEREST INCOME (2,427.23) (1,557.54) 684.37 1 421.1 NON OP-AMISC INCOME (2,7224.20) (1,557.54) 684.37 1 421.2 NON OP-INTEREST INCOME (2,728.459) (2,9,853.73) (1,1,073.77) 1 421.6 NON OP-DTDF EXPENSE 107.2(CROSS-COMPANY) 2,9,761.32 2,5,112.12 6,777.09 1 421.6 NON OP-DTDF EXPENSE 107.2(CROSS-COM 3,001.32 1,309.12 2,97.01 1 421.7 NON OP-DTDF EXPENSE 107.2(CROSS-COM 3,001.32 1,309.12 2,97.01 1 426.1 DONATIONS 3,101.66 29,646.77 3,228.25 1 426.1 DONATIONS 3,101.86 2,96.46.07 2,220.0 1 426.6 PENALTIES 5,407.03.0 2,500.00 2,200.00 1 426.6	1	417.0	REVENUE FR NONUTILITY OPERATIONS	-	-	-
1 419.0 NON OP-INTEREST INCOME (39,894.77) (88,262.08) (24,317.39) 1 419.0 DNU NON OP-INTEREST INCOME-STORM URI POW - - - 1 421.0 NON OP-GAIN ON DEPOSITION OF PROPERTY (5,709.94) (22,22.20) (37,284.69) 1 421.5 NON OP-OTOF INCOME (CROSS-COMPANY) (9,859.99) (29,837.33) (11,073.77) 1 421.6 NON OP-DTOF EXPENSE (CROSS-COMPANY) (2,401.561.63) (2,116.555.41) (30,335.83.44) 1 421.7 NON OP-DTOF EXPENSE -107.2(CROSS-COM (30,01.32) 1,201.62 (2,77.42) 1 421.6 NON OP-DTOF EXPENSE -107.2(CROSS-COM (30,01.32) 1,201.62 (33,583.44) 1 421.8 NON OP-DTOF EXPENSE -107.2(CROSS-COM (30,01.32) (2,101.555.41) (30,358.83) 1 426.1 YOUTH CREDTS (2,401.561.63) (1,117.995.36) (30,61.32) 1 426.1 YOUTH TOUR AWARDS 10,500.00 - - - 1 426.5 OTHER DEDUCTONS 1,577.47	1	417.1	EXPENSE OF NONUTILITY OPERATIONS	-	-	-
1 419.3 ONU NON OP-INTEREST INCOME (2,427,23) (1,567,54) 684.37 1 421.1 NON OP-MISC INCOME (2,427,23) (1,567,54) 684.37 1 421.1 NON OP-GAIN ON DISPOSITION OF PROPERTY 5,577.26 - 1 421.2 NON OP-DTD FENDEX (CONSS-COMPANY) (29,853.37) (11,073.77) 1 421.6 NON OP-DTDF EXPENSE (CROSS-COMPANY) (29,761.32 221,109.12 297.04 1 421.7 NON OP-DTDF EXPENSE 107.2(CROSS-COM 30,001.32 1,309.12 297.04 1 421.8 NON OP-DTDF EXPENSE 107.2(CROSS-COM 30,001.32 1,309.12 297.04 1 421.8 ONO NO POTDF EXPENSE 107.2(CROSS-COM 30,001.32 1,309.12 297.04 1 424.1 DONATIONS 31,018.69 29,646.77 32,288.25 1 426.1 DOUATIONS 31,017.47 - (0.49) 1 426.5 ONU LOSS ON DISP.07 PLANT ASETS - - - 1 427.11 INTEREST EXPENSE - COLD<	1	418.11	DNU NON OP-EARN/LOSS IN MKEC	-	-	-
1 421.0 NON OP-MISC INCOME (2,427.23) (1,567.54) (684.37) 1 421.1 NON OP-GAN ON DISPOSITION OF PROPERTY - 5,77.26 - 1 421.5 NON OP-DTD INCOME (CROSS-COMPANY) (91,859.99) (2,853.73) (11,073.77) 1 421.6 NON OP-DTD FERVENSE (CROSS-COMPANY) (29,713.2 25,112.12 (5,77.09) 1 421.7 NON OP-DTD FERVENSE (CROSS-COM 3,001.32 1,309.12 297.04 1 421.8 NON OP-DTD FERVENSE (CROSS-COM 3,001.32 1,309.12 297.04 1 424.0 OTHER CAPITAL CREDITS (963,439.56) (1,061.636.89) (1,17.993.36) 1 426.1 YOUTH TOUR AWARDS 10,600.00 - - 1 426.13 COLARSHIP AWARDS 25,500.00 22,000.00 22,000.00 1 426.51 OTHER DEDUCTIONS 1,577.47 - (0.49) 1 426.51 OTHER DEDUCTIONS 1,577.47 - - 1 426.51 OTHU TOUR AWARDS 5,693.149.15 5,417.713.21 5,567.904.40	1	419.0	NON OP-INTEREST INCOME	(39,894.77)	(88,262.08)	(24,317.39)
1 421.1 NON OP-GAIN ON DISPOSITION OF PROPERTY (\$7,909.94) (\$22,224.20) (\$7,284.69) 1 421.2 NON OP-DIDS EXPENSE (NOSS-COMPANY) (\$91,859.99) (\$28,853.73) (\$11,073.77) 1 421.6 NON OP-DIDF EXPENSE (CROSS-COMPANY) \$29,761.32 \$25,112.12 (\$6,757.90 1 421.7 NON OP-DIDF EXPENSE (CROSS-COM \$9,097.35 3,432.49 4,019.64 1 423.0 G&T CAPITAL CREDITS (\$20,01.561.63] (\$2,116,553.41] (\$30,33,583.40] 1 424.1 DONATIONS 31,018.69 29,664.77 32,298.25 1 426.1 OUNLOSS ON DISP.0F PLANT ASSETS - - 1 426.5 OTHER CAPITAL CREDITS 544,078.00 515,558.00 980,592.00 1 426.5 OTHER ODULCTIONS 1,577.47 - (0.49) 1 426.5 OTHER ODULCTIONS 1,577.47 - (0.49) 1 426.5 OTHER ODULCTIONS 1,577.47 - (0.49) 1 427.5 <	1	419.3	DNU NON OP-INTEREST INCOME-STORM URI POW	-		-
1 421.2 NON OP-LOSS ON DISPOSITION OF PROPERTY 5,577.26 - 1 421.5 NON OP-DTDF INCOME (CROSS-COM/PANY) (91,859.99) (2,833.73) (11,073.77) 1 421.7 NON OP-DTDF EXPENSE (CROSS-COM/PANY) 29,761.32 25,112.12 6,757.09 1 421.7 NON OP-DTDF EXPENSE-107.2(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) (1,0661,563.69) (1,17,995.36) 1 426.1 YOUTH TOUR AWARDS 10,000.00 22,000.00 22,000.00 1 426.5 OTHER DEDUCTIONS 1,577.47 (0.49) 1 426.6 PENALITES 3,813.99 27.20 11.460 1 426.6 OTHER DEDUCTIONS 1,577.47 (0.49) 1.427.1 1 427.1 INTEREST EXPENSE - CORANK LTD 5,693,109.15 5,417,713.21 5,557.00.40 1 427.2 INTEREST EXPENSE - CORANK CDT 1,6276.35 177,081.82 306,556.45 <td>1</td> <td>421.0</td> <td>NON OP-MISC INCOME</td> <td>(2,427.23)</td> <td>(1,567.54)</td> <td>684.37</td>	1	421.0	NON OP-MISC INCOME	(2,427.23)	(1,567.54)	684.37
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 102.2(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) 1 426.1 DONATIONS 31,018.69 29,646.77 32,298.25 1 426.1 DONATIONS 31,018.69 22,600.00 22,000.00 1 426.3 SCHOLARSHIP AWARDS 25,000.00 26,000.00 22,000.00 1 426.5 OTHER DEDUCTIONS 1,577.47 - (0,49) 1 426.5 DRU LOSS ON DISP, OF PLANT ASSETS - - - 1 427.15 INTEREST EXPENSE - COBANK LTD 5,693,149.15 5,417,713.21 5,567,904.40 1 427.3 INTEREST EXPENSE - COBANK CAPITAL LEASE - - - - 1 427.3 INTEREST EXPENSE - COBANK LTD 5,693,149.15 5,417,713.21 <td>1</td> <td>421.1</td> <td>NON OP-GAIN ON DISPOSITION OF PROPERTY</td> <td>(57,909.94)</td> <td>(29,224.20)</td> <td>(37,284.69)</td>	1	421.1	NON OP-GAIN ON DISPOSITION OF PROPERTY	(57,909.94)	(29,224.20)	(37,284.69)
1 421.6 NON OP-DTDF EXPENSE (CROSS-COMMANY) 29,761.32 25,112.12 6,757.09 1 421.7 NON OP-DTDF EXPENSE-107.2(CROSS-COM 30,01.32 1,309.12 297.04 1 421.0 GRT CAPITAL CREDITS (2,401,561.63) (2,116,533.41) (3,033,583.44) 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 1 426.1 YOUTH TOUR AWARDS 25,000.00 26,000.00 22,000.00 1 426.5 OTHER DEDUCTIONS 1,577.47 - (0,49) 1 426.6 PENALTIES 3,813.99 27.20 114.60 1 426.6 PENSION NET PERIODIC BENEFIT COST 544,078.00 515,558.00 980,592.00 1 427.1 INTEREST EXPENSE - CORMAK LATIT 5,693,149.15 5,417,713.21 5,567,904.40 1 427.3 INTEREST EXPENSE - STORM URI AMORT 116,276.35 177,081.82 306,556.45 1 427.3 INTEREST EXPENSE - STORM URI RECOVERD IL3 (48,679.72)	1	421.2	NON OP-LOSS ON DISPOSITION OF PROPERTY	-	5,577.26	-
1 421.6 NON OP-DTDF EXPENSE (CROSS-COM 55.007.35 3.432.49 4.019.64 1 421.7 NON OP-DTDF EXPENSE-107.2(CROSS-COM 55.007.35 3.432.49 4.019.64 1 421.0 OND OP-DTDF EXPENSE-108.2 (CROSS-COM 55.007.35 3.432.49 4.019.64 1 422.0 GRT CAPITAL CREDITS (2.401,561.63) (1.106,136.89) (1.17.7995.36) 1 426.1 DONATIONS 31.018.69 22.600.00 22.000.00 1 426.1 YOUTH TOUR AWARDS 25.000.00 26.000.00 22.000.00 1 426.5 OTHER DEDUCTIONS 1,577.47 - (0.49) 1 426.6 PENALTIES 3.813.99 27.20 114.60 1 426.6 PENIALTIES 5.417.71.32.1 5.567.90.40 1 427.1 INTEREST EXPENSE - CORMA K LDT 5.693.149.15 5.417.71.81.22 306.556.45 1 427.3 INTEREST EXPENSE - STORM URI AMORT 116.276.35 177.081.82 306.556.45 1 427.31 INTEREST EXPENSE - STORM URI RECOVERD IL3 (4.86.69.72) (105.891.94) (104,388.71) 1	1	421.5	NON OP-DTDF INCOME (CROSS-COMPANY)	(91,859.99)	(29,853.73)	(11,073.77)
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 1 424.0 OTHER CAPITAL CREDITS (2401.561.63) (21.16.533.41) (3.033.58.84) 1 424.0 OTHER CAPITAL CREDITS (963.439.56) (1.01.636.89) (1.17.995.36) 1 426.1 DONATIONS 31.018.69 29,64.67 3.2298.25 1 426.1 SCHOLARSHIP AWARDS 25,000.00 26,000.00 - 1 426.5 OTHER DEDUCTIONS 1,577.47 - (0.49) 1 426.5 OTHER DEDUCTIONS 1,577.47 - - - 1 427.1 INTEREST EXPENSE - COBANK LIDT 5,693.149.15 5,51,58.00 980.592.00 1 427.1 INTEREST EXPENSE - COBANK CAPITAL LEASE - - - - 1 427.3 INTEREST EXPENSE - SORM URI AMORT 116,276.35 177,081.82 306,556.45 1 427.3 INTEREST EXPENSE - STORM URI AMORT 16,4740.68) (1	421.6	NON OP-DTDF EXPENSE (CROSS-COMPANY)			
1 421.8 NON OP-DTDF EXPENSE-108.8 (CROSS-COM 3,001.32 1,309.12 297.04 1 423.0 GRI CAPITAL CREDITS (2,401,561,630,89) (1,61,636,89) (1,117,995,36) 1 426.1 DONATIONS 31,018.69 29,646.77 32,298,25 1 426.13 SCHOLARSHIP AWARDS 25,000.00 26,000.00 2,000.00 1 426.5 OTHER CAPITAL CREDITS 3,813.99 27.20 114.60 1 426.5 OTHER CAPITAL STEDIC ENCETT COST 544,078.00 515,558.00 980,592.00 1 427.5 INTEREST EXPENSE - COBANK LID 5,693,149.15 5,417,713.21 5,567,904.40 1 427.2 INTEREST EXPENSE - COBANK LID 5,693,149.15 5,417,713.21 5,567,904.40 1 427.3 INTEREST EXPENSE - COBANK CAPITAL LEASE - - - 1 427.3 INTEREST EXPENSE - COBANK CAPITAL LEASE - - - 1 427.3 INTEREST EXPENSE - STORM URI RECOVERD IL4 (61,181.28 (64,740.68) (19,743.62) 1 427.3 INTEREST EXPENSE - STORM URI RECOVERD IL4 <	1	421.7				
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) (1,117,995.36) 1 426.11 DONATIONS 31,018.69 29,646.77 32,298.25 1 426.13 SCHOLARSHIP AWARDS 25,000.00 26,000.00 22,000.00 1 426.5 OTHER DEDUCTIONS 1,577.47 - (0.49) 1 426.5 OTHER DEDUCTIONS 1,577.47 - (0.49) 1 426.5 OTHER DEDUCTIONS 1,577.47 - (0.49) 1 426.5 OTHER DEDUCTIONS 5,40,078.00 515,558.00 980,592.00 1 427.1 INTEREST EXPENSE - CCI D - - - 1 427.3 INTEREST EXPENSE - CCI D - - - 1 427.3 INTEREST EXPENSE - STORM URI ARCOVERD II.4 (61,181.28) (64,740.68) (104,388.71) 1 427.3 INTEREST EXPENSE - STORM URI RECOVERD II.3 (48,679.72) (105,891.94) (104,388.71) 1 427.3 INT	1					
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 1 426.13 SCHOLARSHIP AWARDS 10,600.00 - - 1 426.3 PENALTIES 3,813.99 27.20 114.60 1 426.5 OTHER DEDUCTIONS 1,577.47 - (0,49) 1 426.6 PENSION NET PERIODIC BENEFIT COST 544,078.00 515,558.00 980.592.00 1 427.15 INTEREST EXPENSE - COBANK LTD 5,693,149.15 5,417,713.21 5,567,904.40 1 427.2 INTEREST EXPENSE - COBANK CAPITAL LEASE - - - 1 427.31 INTEREST EXPENSE - STORM URI AMORT 116,276.35 177,081.82 306,556.45 1 427.31 INTEREST EXPENSE - STORM URI RECOVERD IL4 (61,181.28) (64,740.68) (197,843.62) 1 427.31 INTEREST EXPENSE - STORM URI RECOVERD IL4 (61,81.81.28) (10,43.867.11) 1427.4 INTEREST EXPENSE - STORM URI RECOVERD IL4 (61,181.28) (64,740.68) (197,843.62)	1					
1 426.1 DONATIONS 31,018.69 29,646.77 32,298.25 1 426.11 YOUTH TOUR AWARDS 10,600.00 - - 1 426.33 SCHOLARSHIP AWARDS 25,000.00 22,000.00 1 426.3 PENALTIES 3,813.99 27.20 114.60 1 426.5 OTHER DEDUCTIONS 1,577.47 - (0.49) 1 426.6 PENSION NET PERIODIC BENEFIT COST 544,078.00 515,558.00 980,592.00 1 427.1 INTEREST EXPENSE - COBANK LTD 5,693,149.15 5,417,713.21 5,567,904.40 1 427.31 INTEREST EXPENSE - COBANK LTD 5,417,713.21 5,567,904.40 1 427.31 INTEREST EXPENSE - CORANK CAPITAL LEASE - - - 1 427.31 INTEREST EXPENSE - STORM URI AMORT 116,276.35 177,081.82 306,556.45 1 427.33 INTEREST EXPENSE - STORM URI RECOVERD IL3 (48,679.72) (105,891.94) (104,388.71) 1 427.99 INTEREST EXPENSE - STORM URI RECOVERD IL3 (48,679.72) 9,939.72 9,939.72 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
1 426.11 YOUTH TOUR AWARDS 10,600.00 2.000.00 1 426.13 SCHOLARSHIP AWARDS 25,000.00 26,000.00 22,000.01 1 426.3 PENALTIES 3,813.99 27.20 114.60 1 426.51 DNU LOSS ON DISP, OF PLANT ASSETS - - - 1 426.51 DNU LOSS ON DISP, OF PLANT ASSETS - - - 1 426.61 PENSION RET PERIODIC BENEFIT COST 544,078.00 515,558.00 980,592.00 1 427.15 INTEREST EXPENSE - COBANK LTD 5,693,149.15 5,417,713.21 5,567,904.40 1 427.2 INTEREST EXPENSE - CORANK CAPTAL LEASE - - - 1 427.31 INTEREST EXPENSE - STORM URI RECOVERD IL4 (61,181.28) (64,740.68) (197,843.62) 1 427.32 INTEREST EXPENSE - STORM URI RECOVERD IL3 (48,679.72) (104.388.71) 1 427.93 INTEREST EXPENSE - MON DEDUCTIBLE - TAX - - - 1 427.99 INTEREST EXPENSE - STORM URI RECOVERD IL3 (48,679.72) (9,939.72 9,939.72 9,939.						
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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 EXPENSE - SECURITY DEPOSITS 124,811.21 113,990.21 4,736.15 1 431.2 INTEREST EXPENSE - OBANK LINE OF CREDIT - - - 1 431.3 INTEREST EXPENSE - TAXES - - - 4 431.75 INTEREST EXPENSE - COBANK LINE OF CREDIT 5,929.81 3,122.98 13,044.76 1 431.76 INTEREST EXPENSE - SUPENSE - - - - 1 431.75 INTEREST EXPENSE - TAXES - - - - - 1 431.76 INTEREST EXPENSE - TAXES - -						
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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 EXPENSE - 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 (343,779.91) (327,720.61) (504,672.70) 1 441.0 IRRIGATION SALES (343,779.91) (327,720.61) <				-	-	-
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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 - - - -				-	-	-
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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 - - - 1 440.3 RES-ULYSSES/MANTER/MOSCOW/ROLLA - - - 1 441.0 IRRIGATION SALES (343,779.91) (327,720.61) (504,672.70) 1 442.1 DO NOT USE - - -				-	-	-
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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 - - - 1 440.3 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 - - -				-	-	-
1 440.1 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 - -				-	-	-
1 440.3 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 - - -				(18,668,730.11)	(18,130,927.78)	(21,517,775.64)
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 - - -				-	-	-
1 440.32 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 - - -				-	-	-
1 442.1 COMMERCIAL SALES (19,666,942.00) (19,618,854.78) (23,030,035.32) 1 442.11 DO NOT USE - - - -				-	-	-
1 442.11 DO NOT USE	1					
	1			(19,666,942.00)	(19,618,854.78)	(23,030,035.32)
1 442.12 DNU TOWN-COMM SM				-	-	-
	1	442.12	DNU TOWN-COMM SM	-	-	-

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
	582.0	DISTR OP-STATION EXPENSE	499,459.43	573,129.34	667,063.14
	583.0	DISTR OF OVERHEAD(OH) LINE EXPENSE	1,112,240.05	1,123,019.14	1,296,753.27
	583.0 583.1	OH LINE-SINGLE PHASE	-	-	
	583.2	OH LINE-TWO PHASE	_	-	-
	583.3	OH LINE-THREE PHASE	_	-	-
	583.5 584.0	DISTR OP-UNDERGROUND(URD) LINE EXPENSE	- 336,344.59	- 351,936.09	- 376,962.57
	584.0 584.1	URD LINE EXPENSE-SINGLE PHASE			
	584.1 584.2		-	-	-
T	J04.Z	URD LINE EXPENSE - V PHASE	-	-	-

Div	Account	Description	2024	2024 2023	
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	3,283.04 802.68	6,833.57	6,991.39 2,068.01
1	596.1	DISTR MTCE-PRIVATE AREA LIGHTS		3,076.54	
1	597.0	DISTR MTCE-METERS	-	2,829.57	1,109.30
1	597.0	MAINTENANCELARGE 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		2,052.55	-
1	903.6	CREDIT CARD/OTHER MERCHANT FEES	200,899.00	81,519.28	86,272.42
	903.99	CUST ACCTS - TAX CLEARING	200,000.00	01,515.20	
	903.99 904.0	UNCOLLECTIBLE ACCOUNTS	- 80,738.61	- 28,800.74	- 86,828.65
	905.0	CUSTOMER RECORDS-MISC CUSTOMER ACCT EXP	33,233.03	35,216.11	45,686.46
	905.4	CUSTOMER RECORDS ADV, DUES, PROMO, ENTER	3,134.98	2,993.71	
	903.4 907.0	CUST SV & INFO-KEY ACCOUNT		22,998.56	7,975.79
	907.0 907.1		21,946.08	22,998.30	25,656.02
		ECONOMIC DEVELOPMNT/USDA (PREV MKT RSRCH	-	-	- F 1F0 60
1	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	-	20,065.23	5,159.69
1	907.99	ECONOMIC DEVELPMENT - 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
	908.5		-	-	-
	908.99	CUST INFO - TAX CLEARING	-	-	-
	910.0	MISC CUSTOMER SVC & INFORMATION EXPENSE	6,138.91	10,932.41	8,314.63
	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

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	-	-	-
	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)	_, .0	-	-
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	-	230,004.04	-
1	925.0	INJURIES AND DAMAGES	_	_	_
1	925.0 926.0	EMPLOYEE PENSION & BENEFITS	-	-	-
	920.0 928.0	REGULATORY COMMISSION EXPENSE	301,810.17	-	-
1			,	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		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		-	-	-
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	-	-	-
	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	-	-	-
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EXHIBIT 5

Payroll Journal 2024-2022

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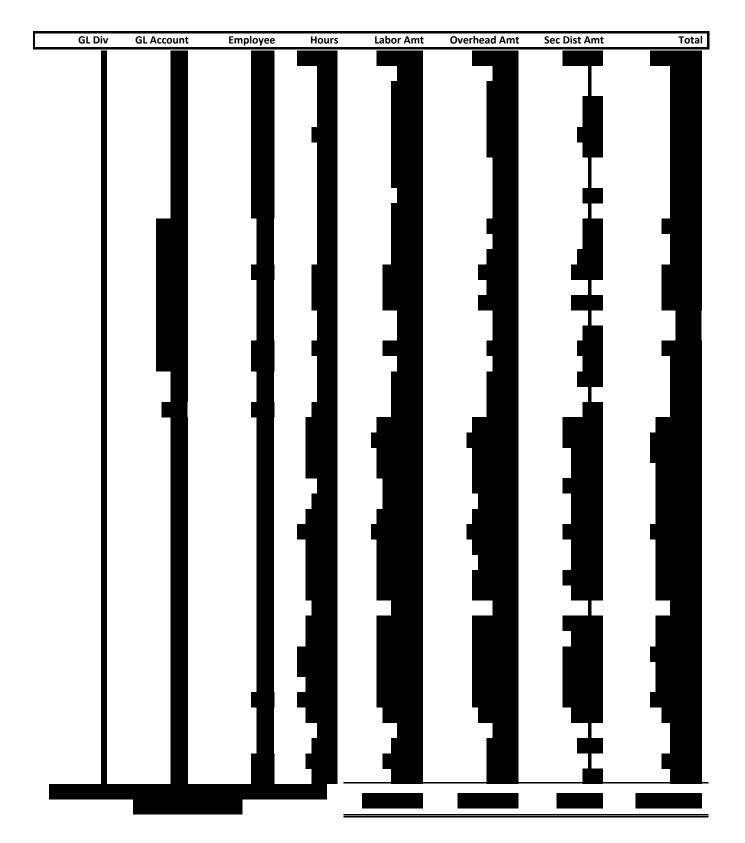
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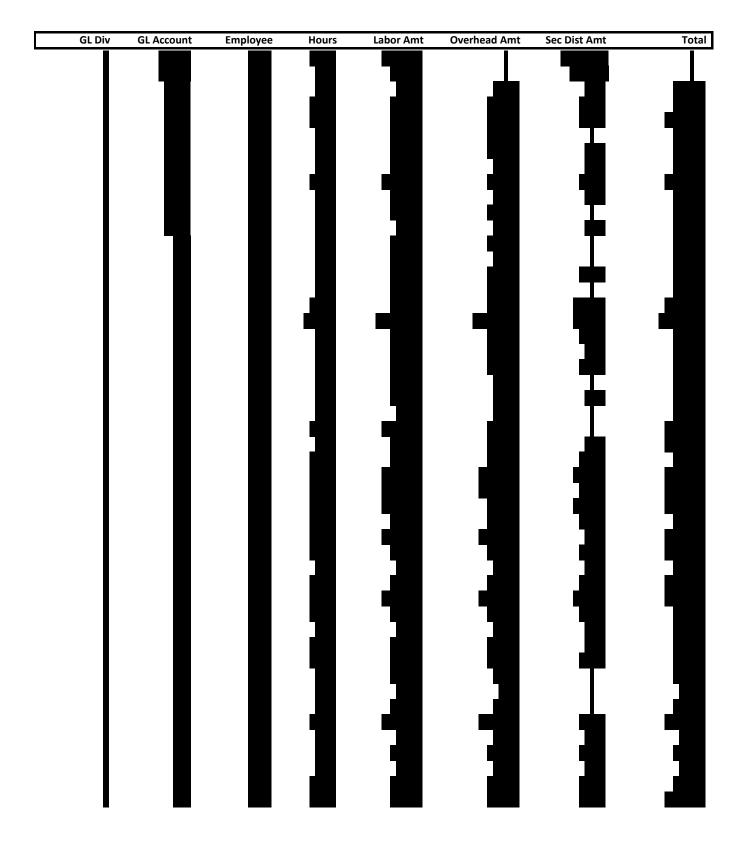
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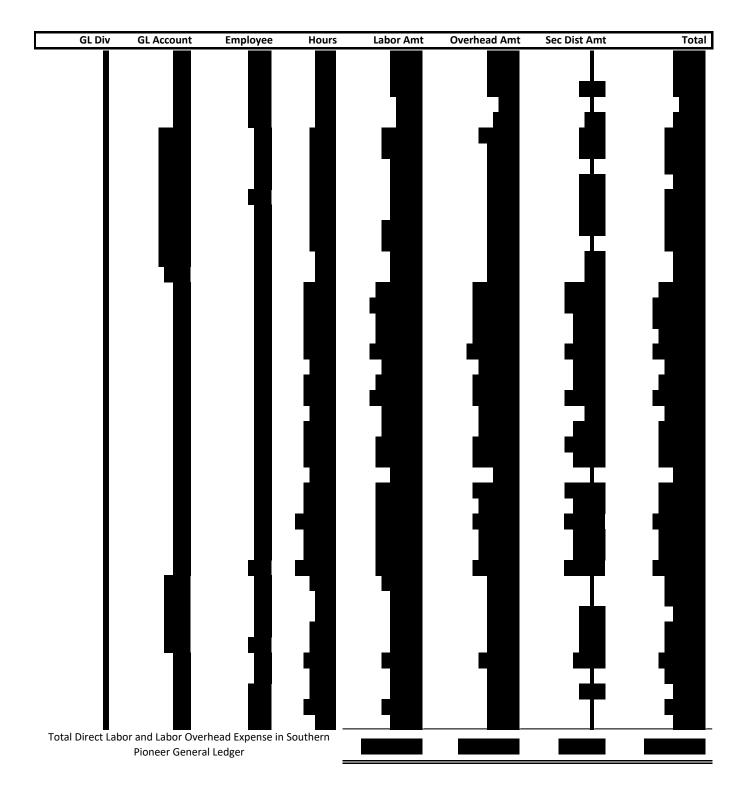
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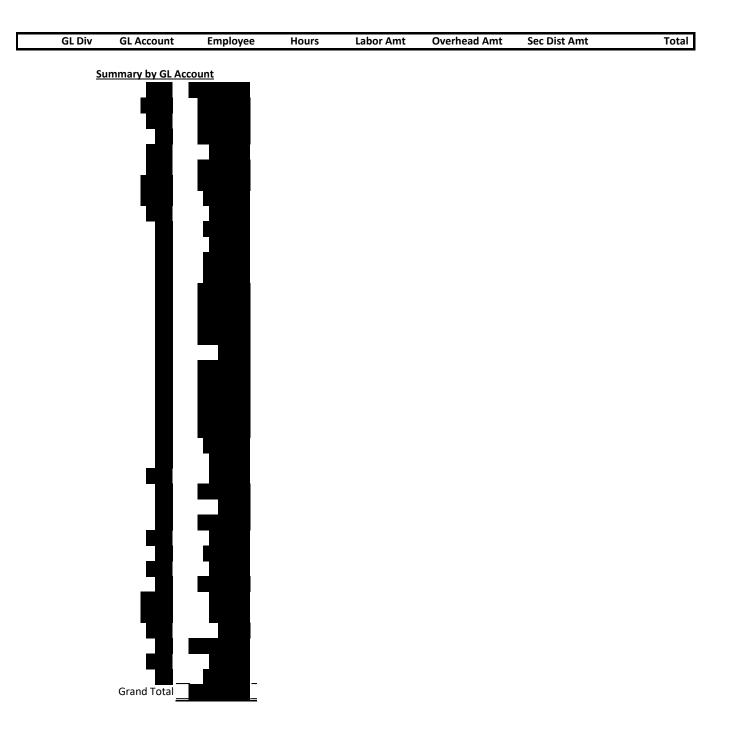
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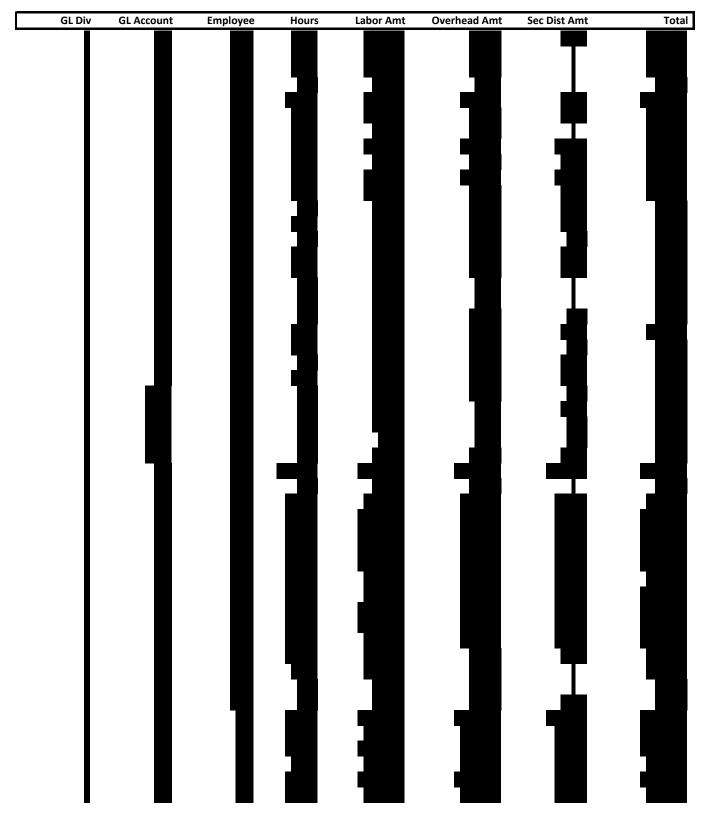
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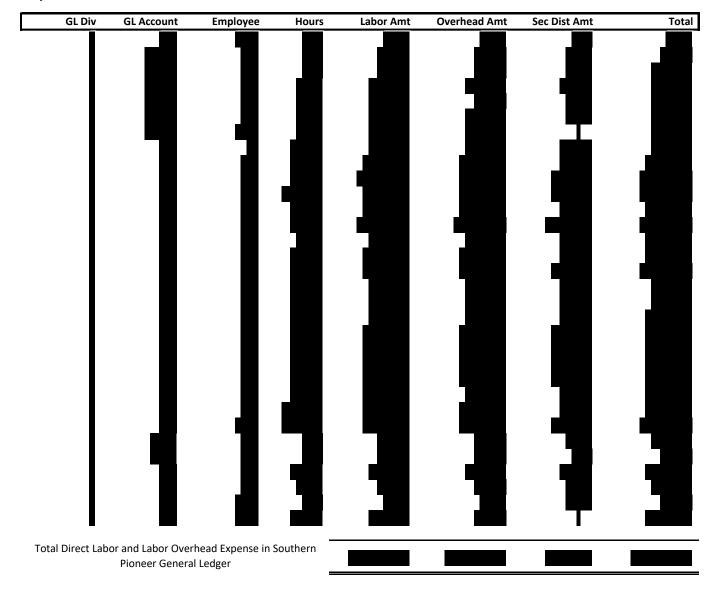
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GL Div	GL Account	Employee	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total



Southern Pioneer Electric Company Exhibit 5 Payroll Journal - 2022

GL Div	GL Account	Employee	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
<u>s</u>	Summary by GL Act	<u>count</u>					
<u>5</u>	Summary by GL Act						
	Grand Total						

EXHIBIT 6

Operating Budget 2024-2022

Southern Pioneer Electric Company Exhibit 6 Budget - Statement of Operations - 2024, 2023, 2022

ltem	 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 <i>,</i> 368
Line Extension Receivables	\$ 153 <i>,</i> 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.

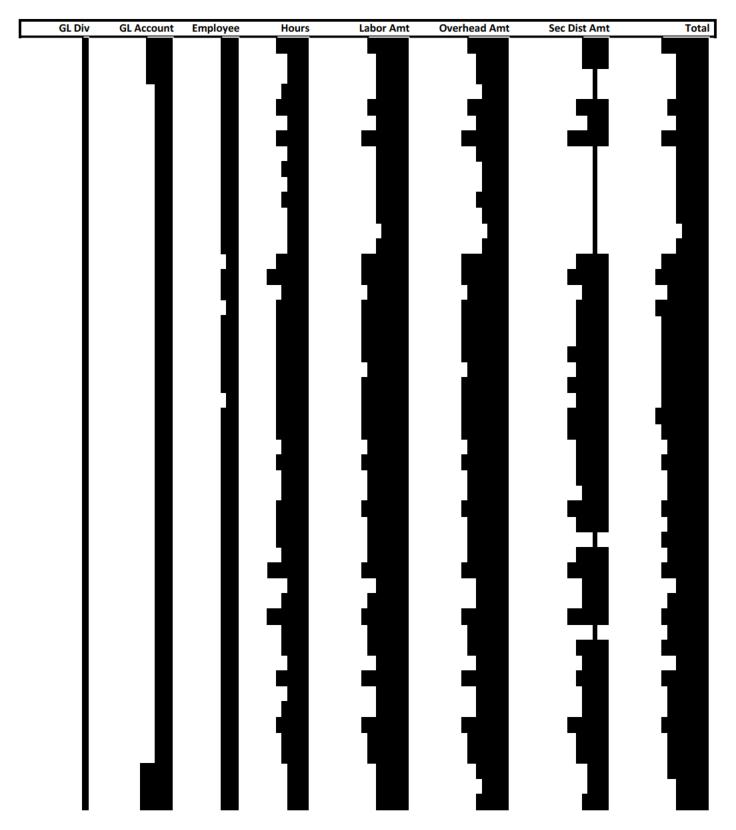
Response: Material differences, if any, are discussed in testimony as allowed for in the protocols.

EXHIBIT 8

Costs Allocated From Pioneer

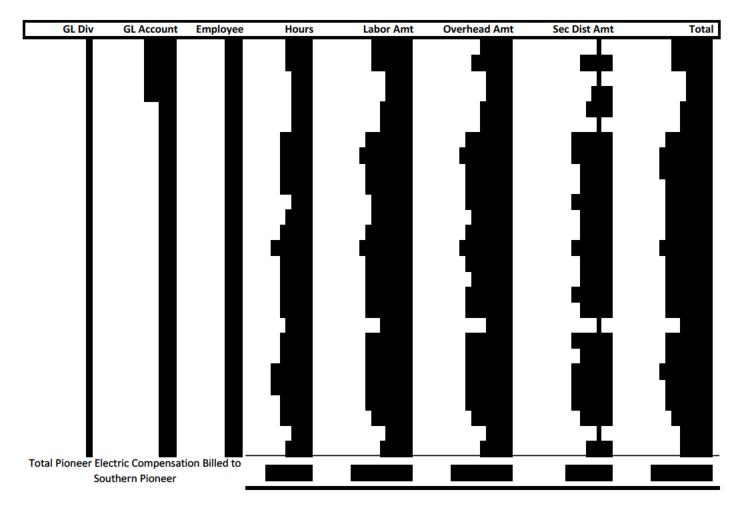
Southern Pioneer Electric Company

Exhibit 8a



Southern Pioneer Electric Company

Exhibit 8a



Southern Pioneer Electric Company

Exhibit 8a

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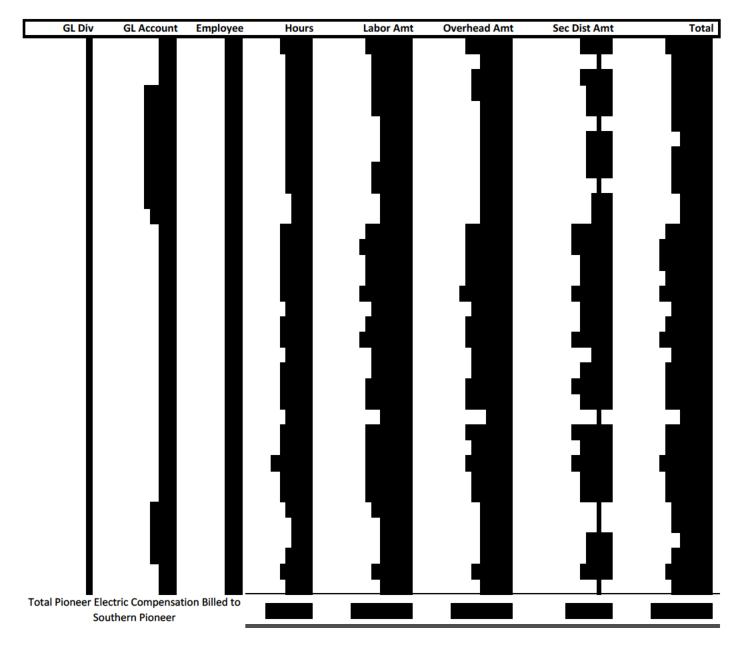
Southern Pioneer Electric Company

Exhibit 8a

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

Exhibit 8a

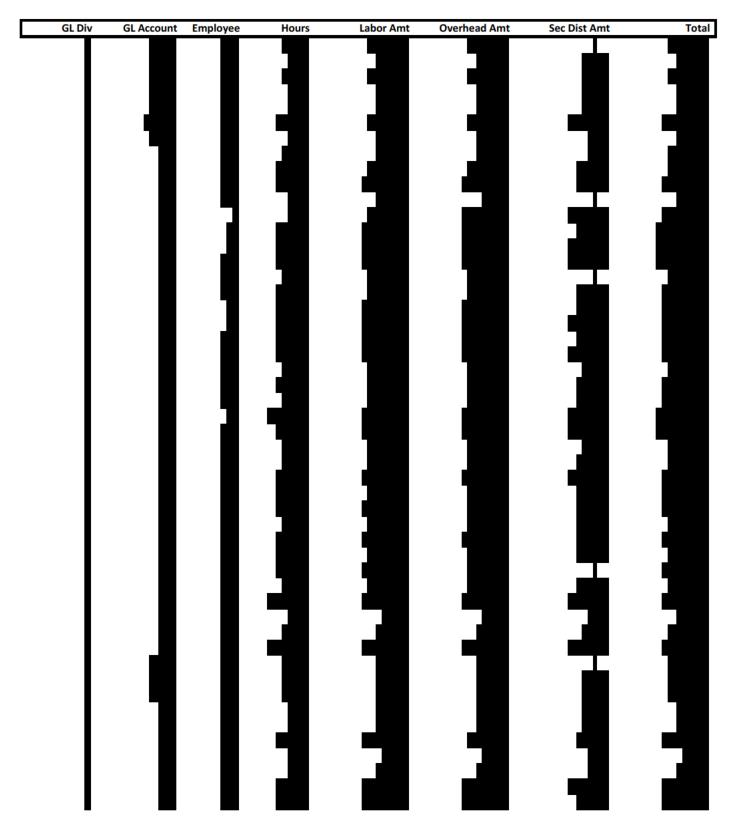


Southern Pioneer Electric Company Exhibit 8a

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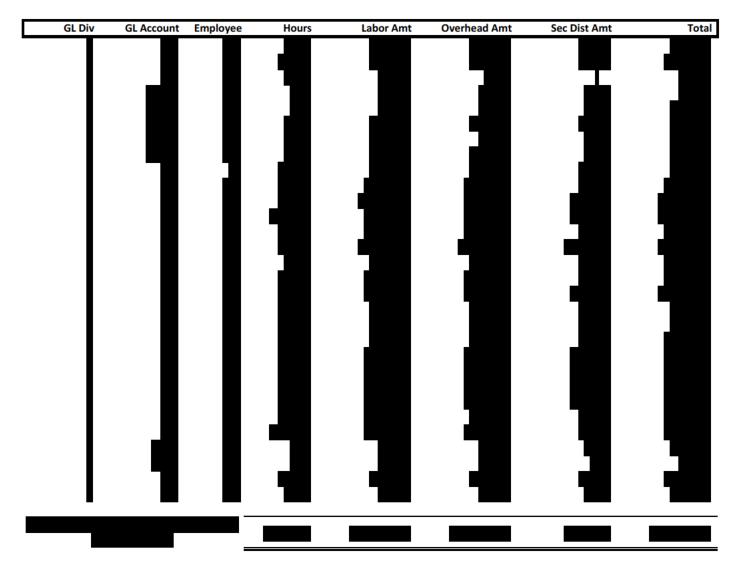
Southern Pioneer Electric Company

Exhibit 8a



Southern Pioneer Electric Company

Exhibit 8a

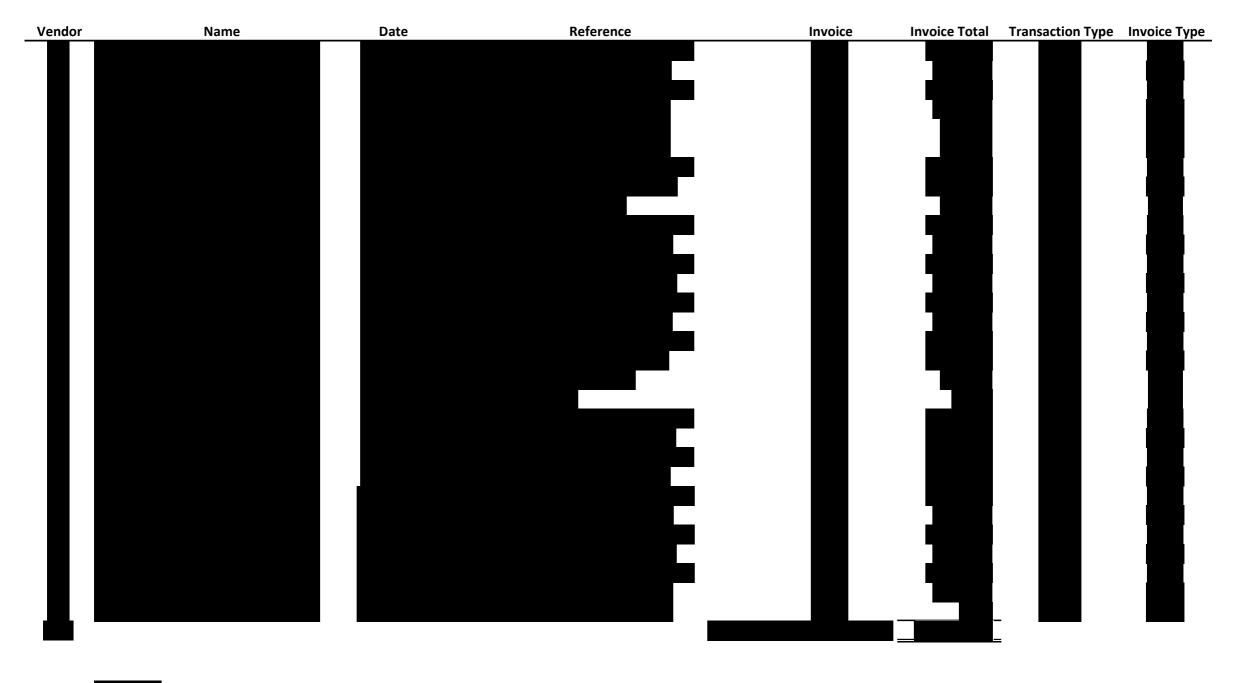


Southern Pioneer Electric Company

Exhibit 8a

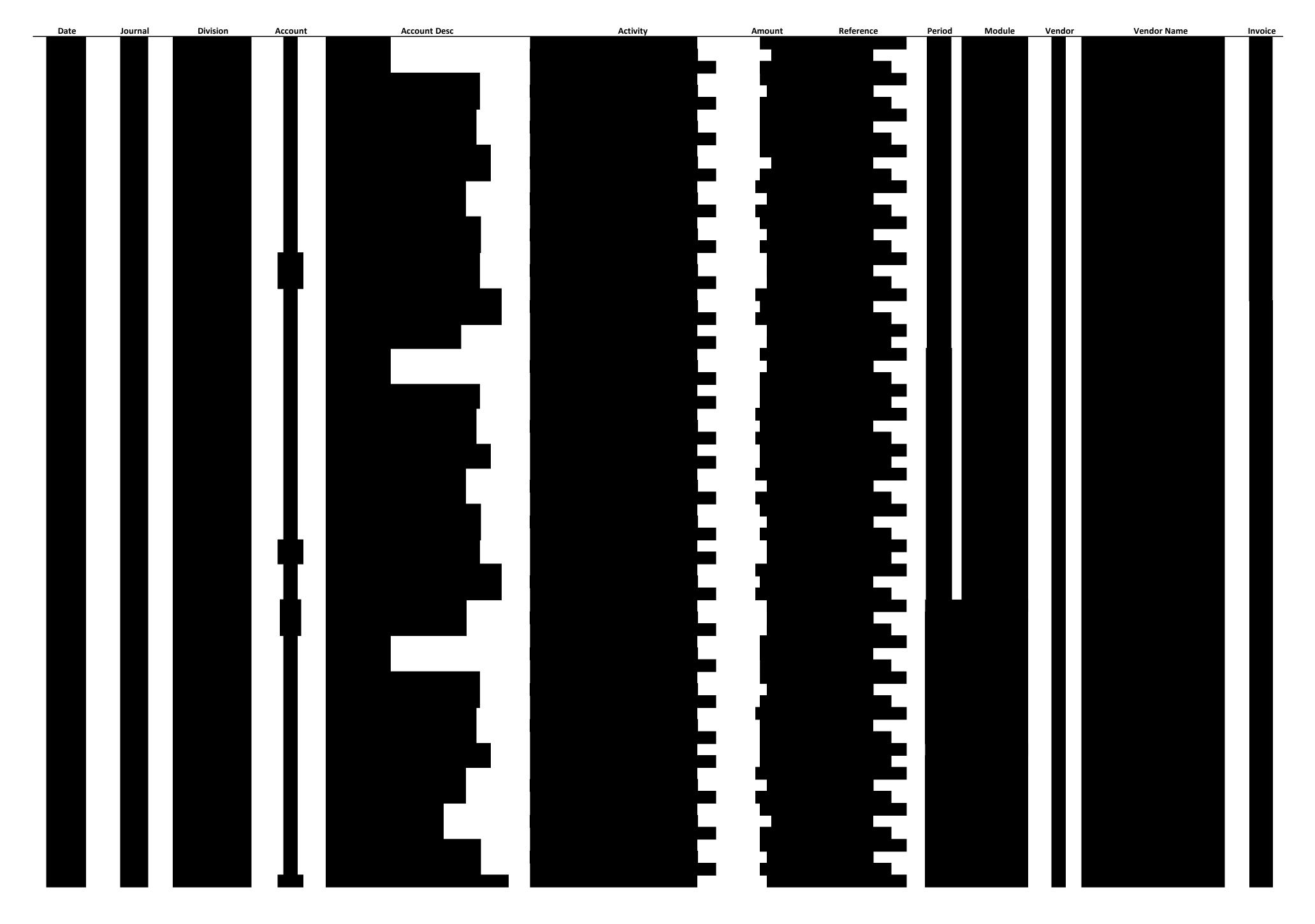
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		T						

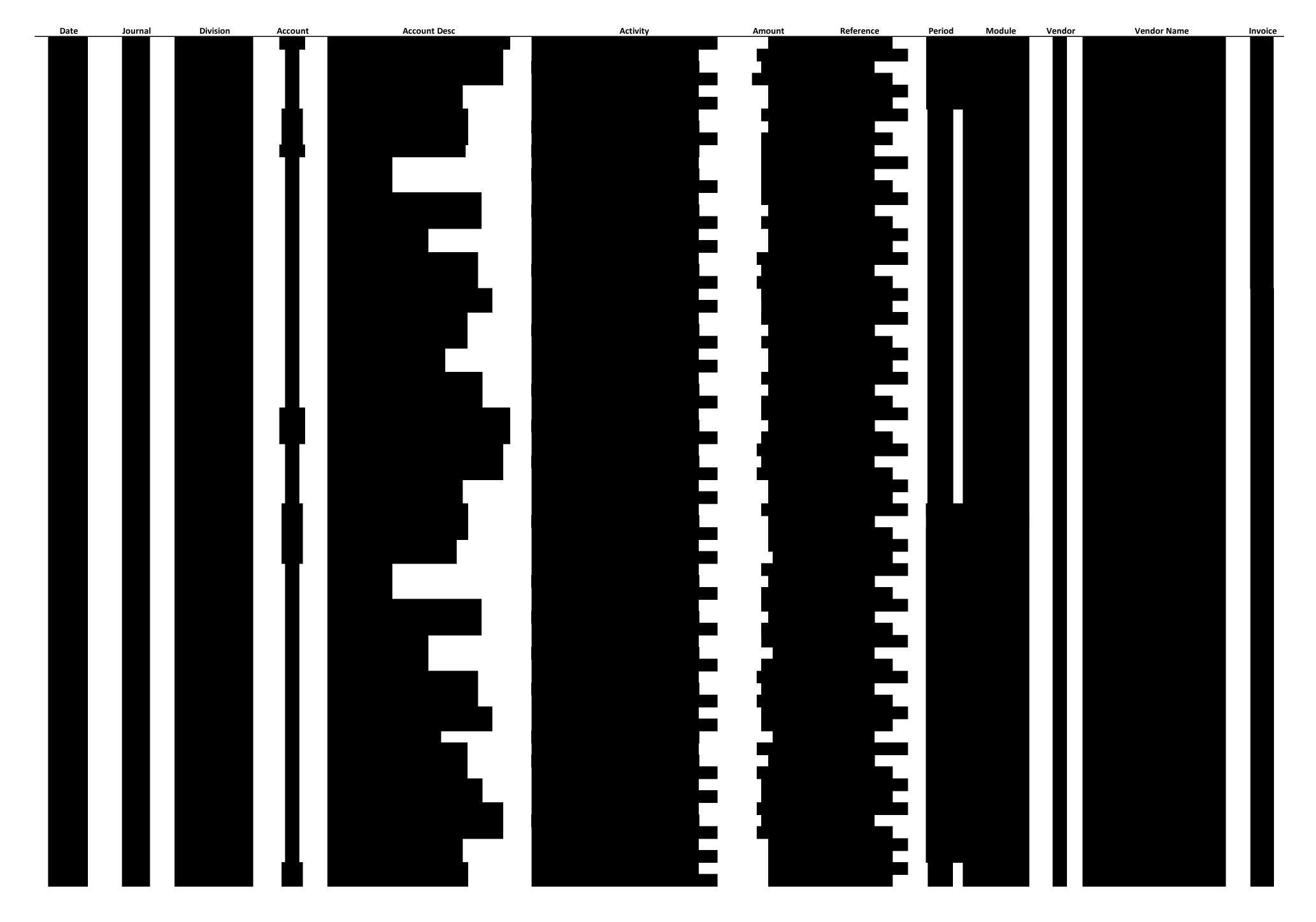
Southern Pioneer Electric Company Exhibit 8b Amount Billed by Pioneer Electric to Southern Pioneer Electric - 2024

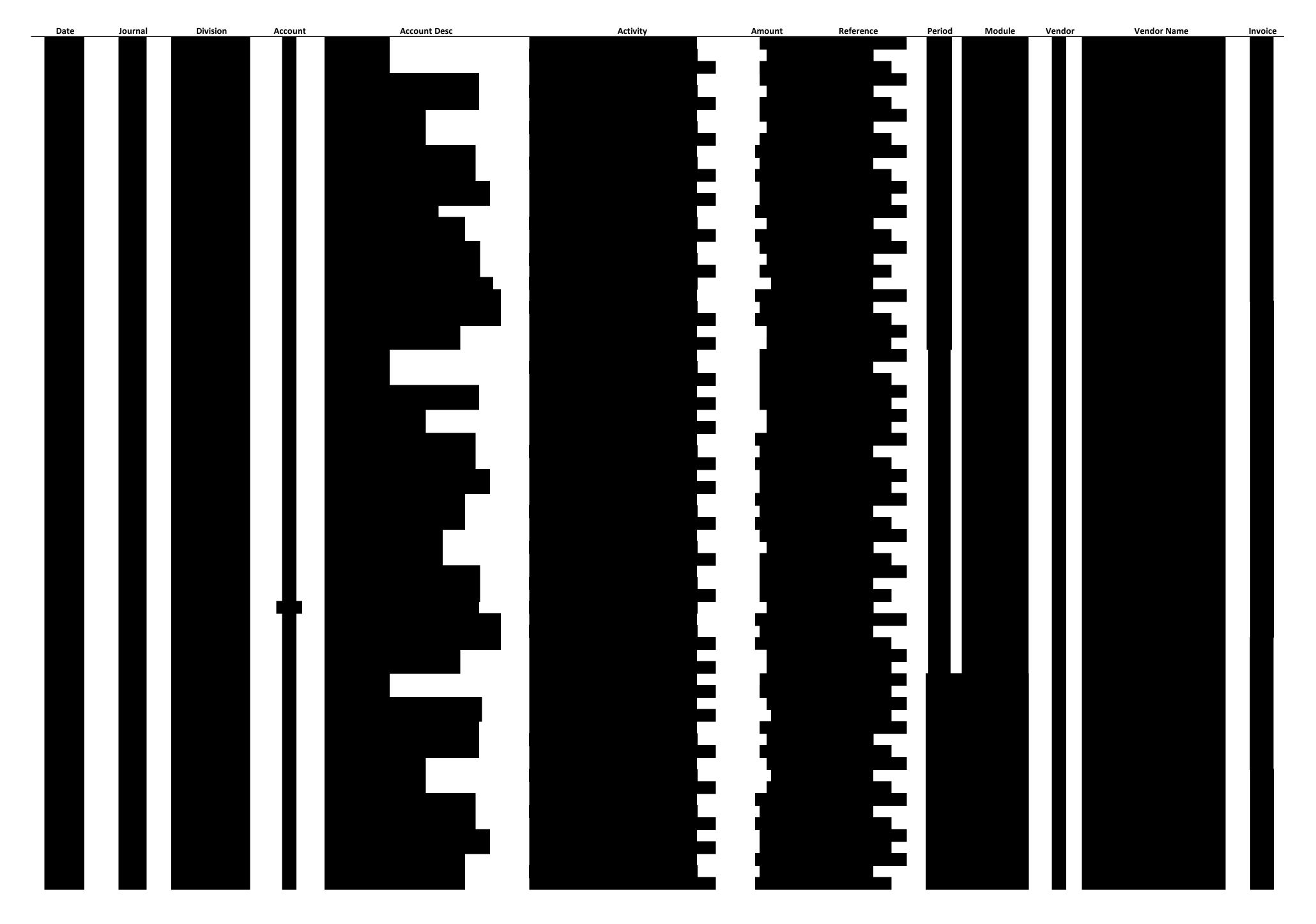


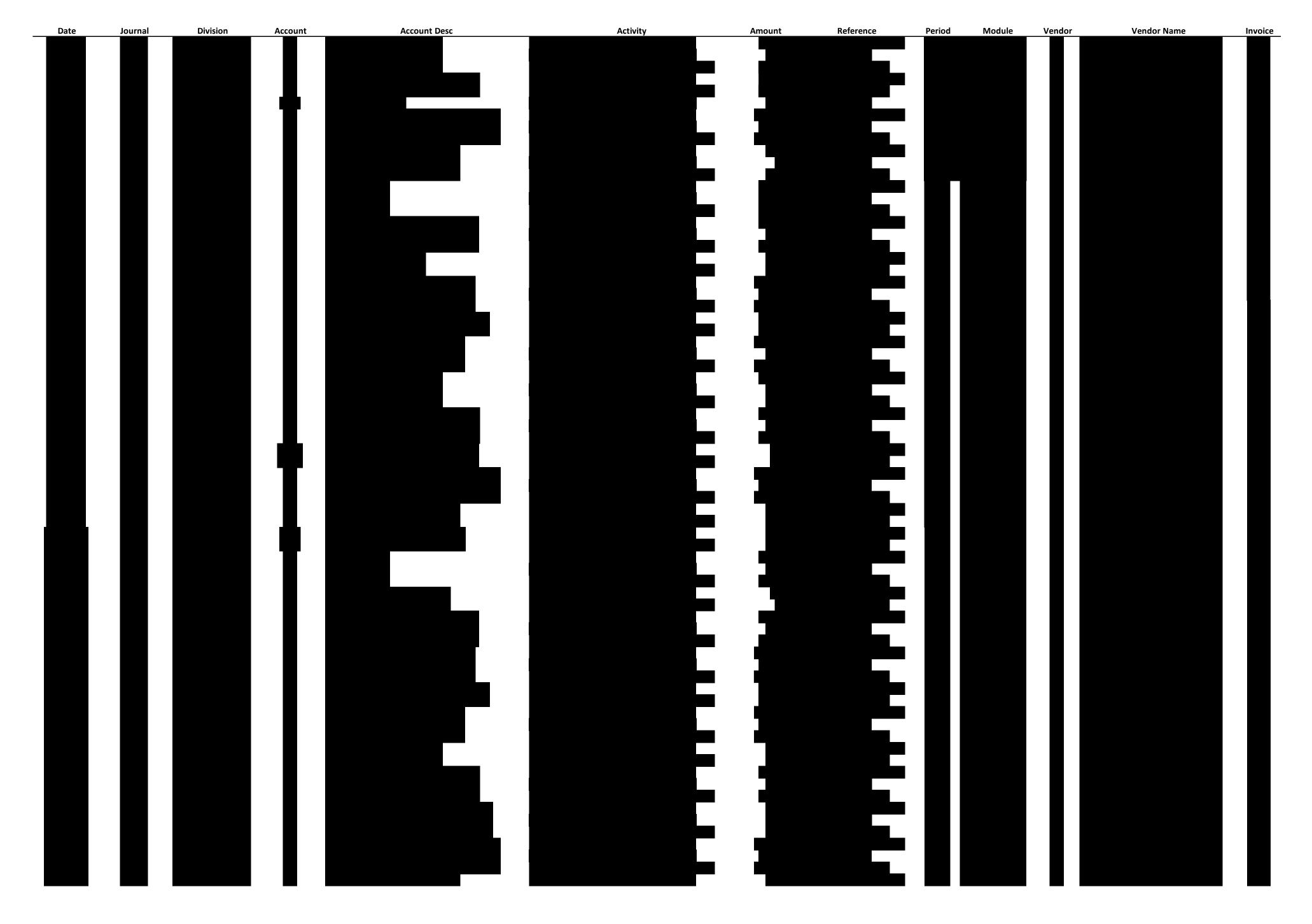




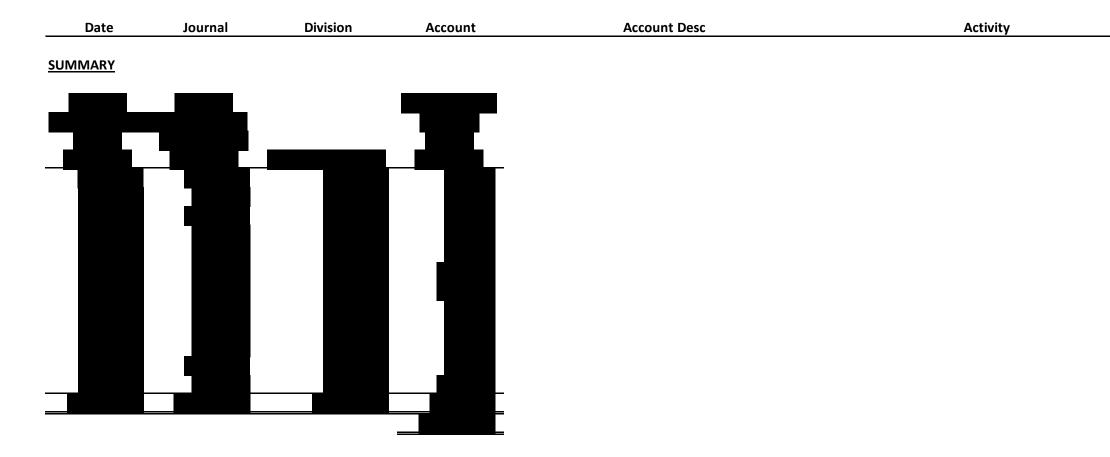




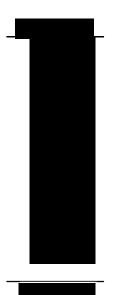






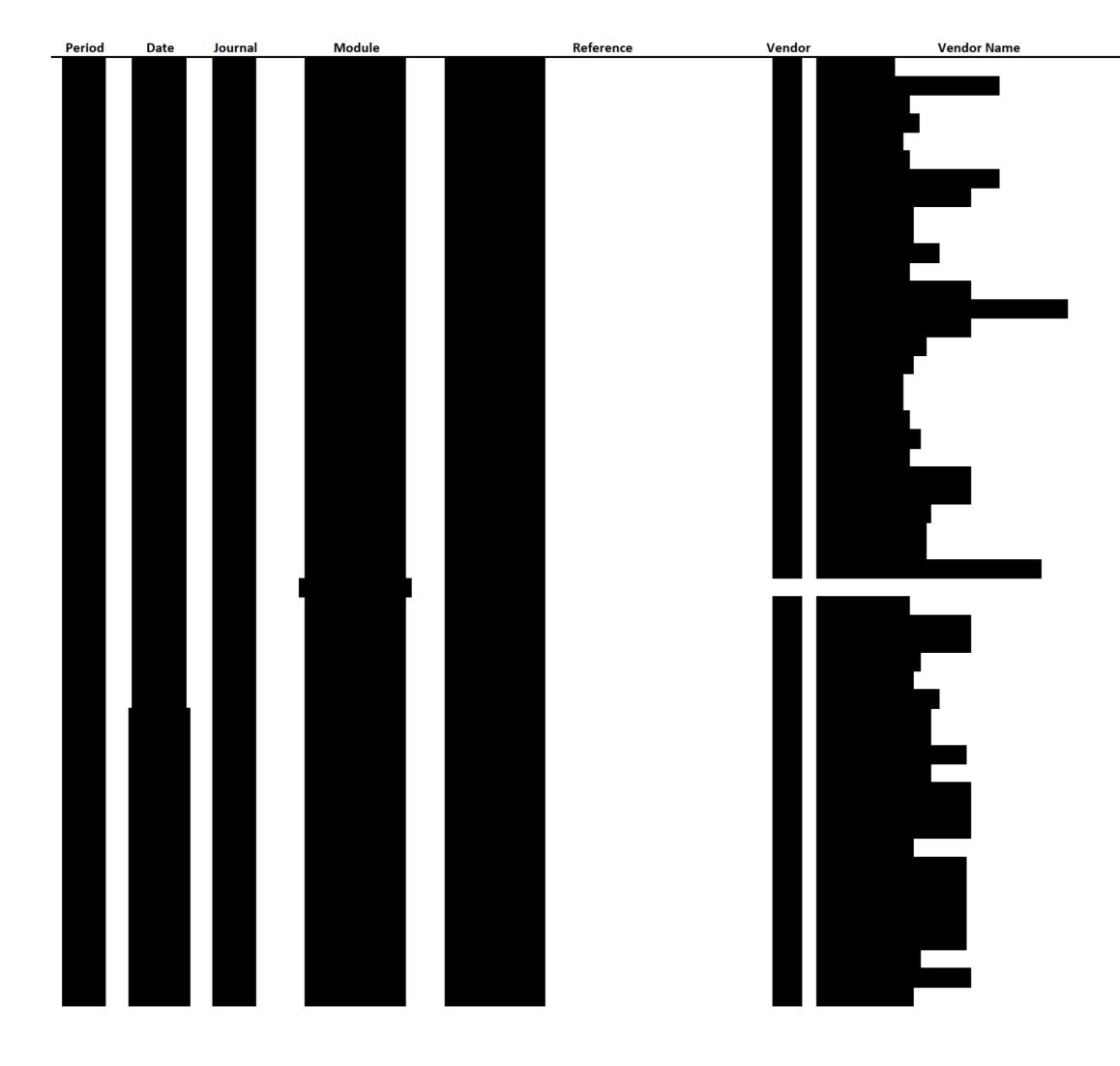


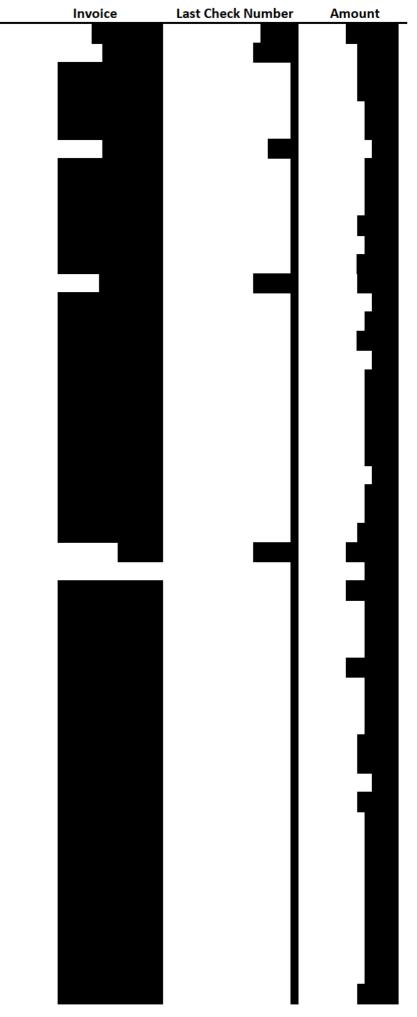
Amount	Reference	Period	Module	Vendor	Vendor Name	Invoice

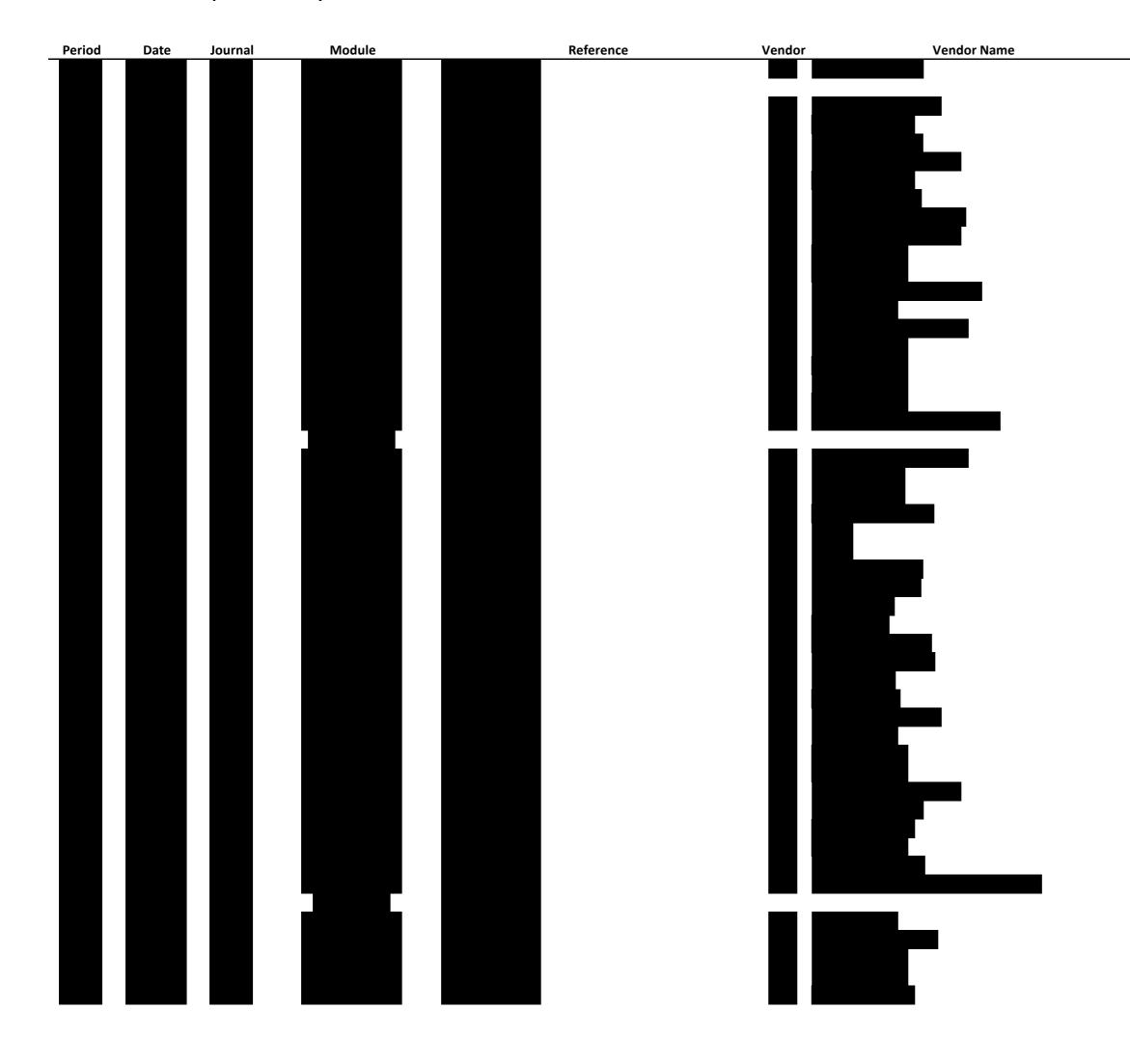


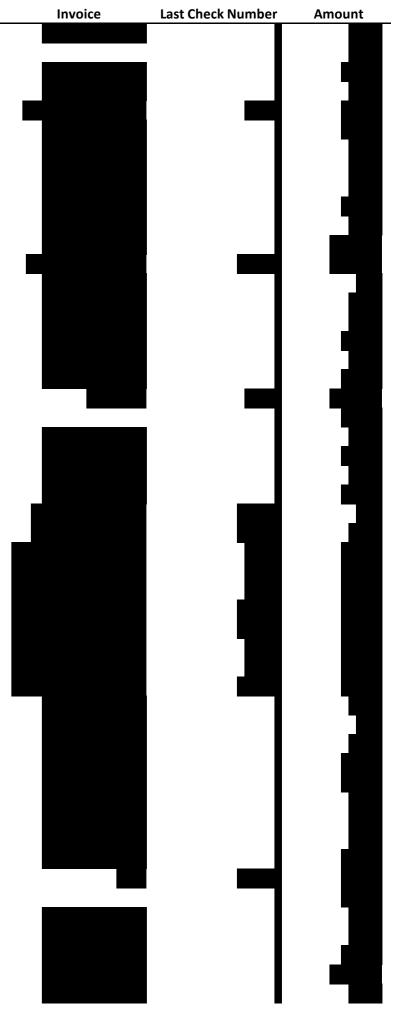


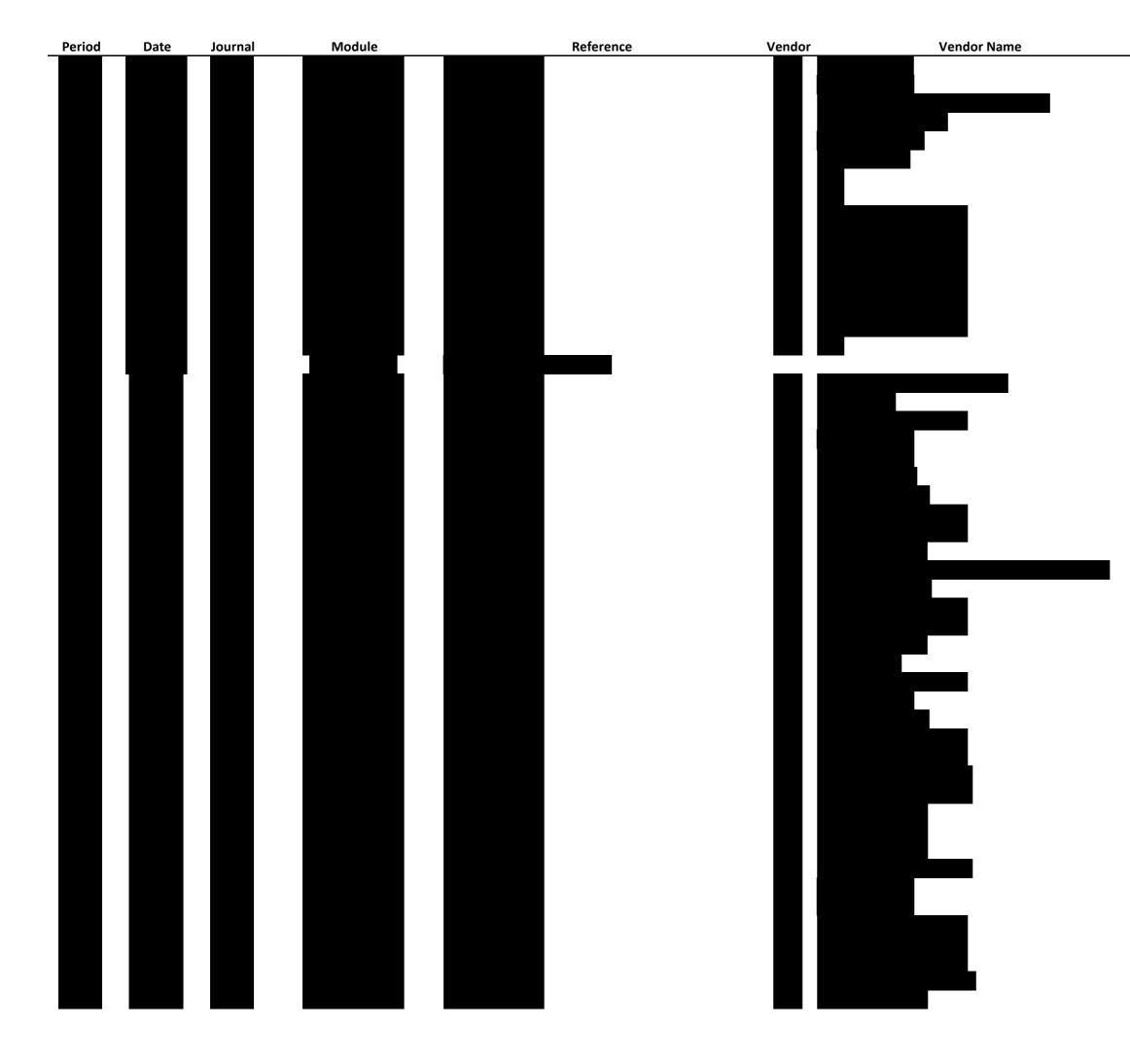




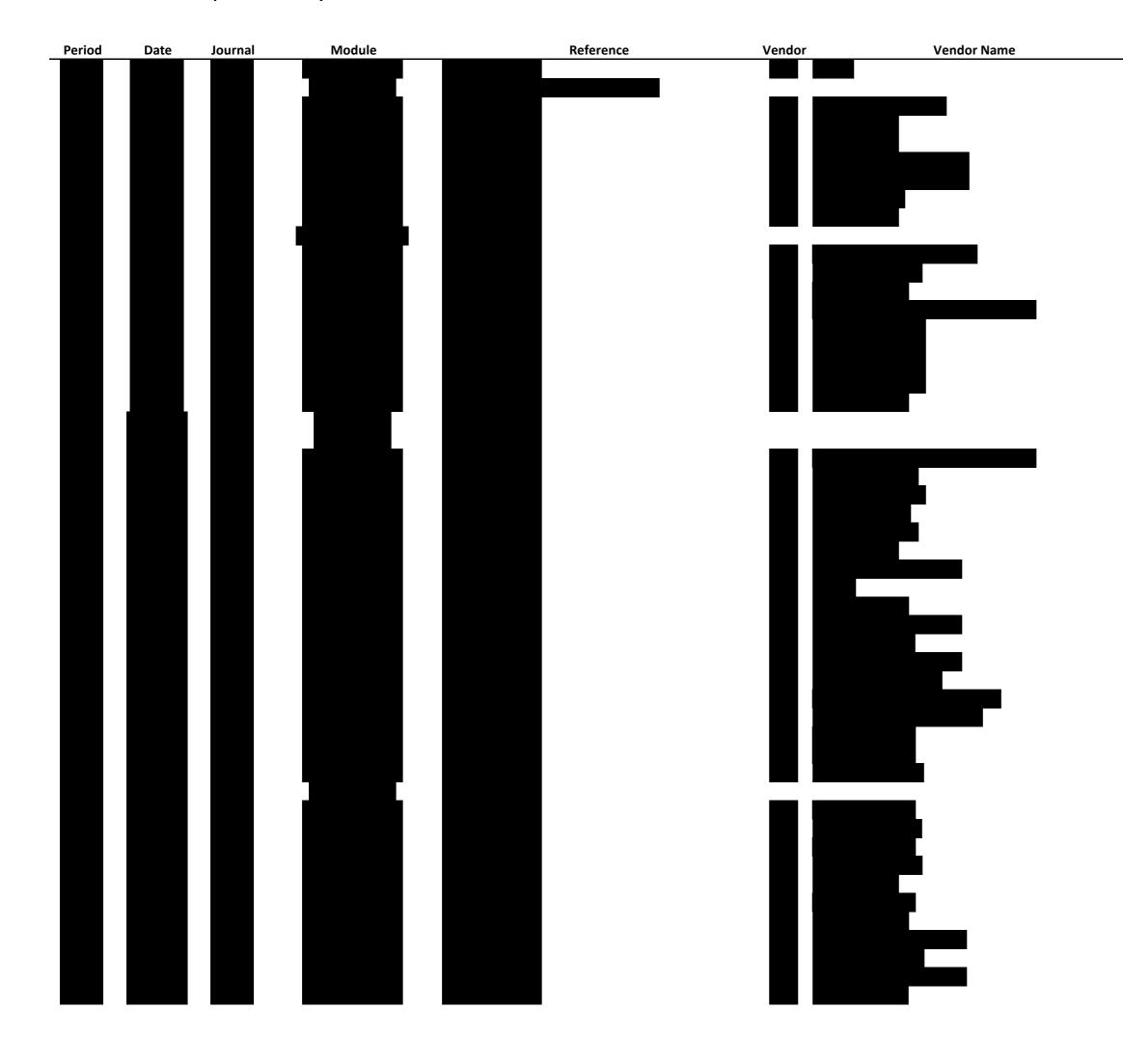


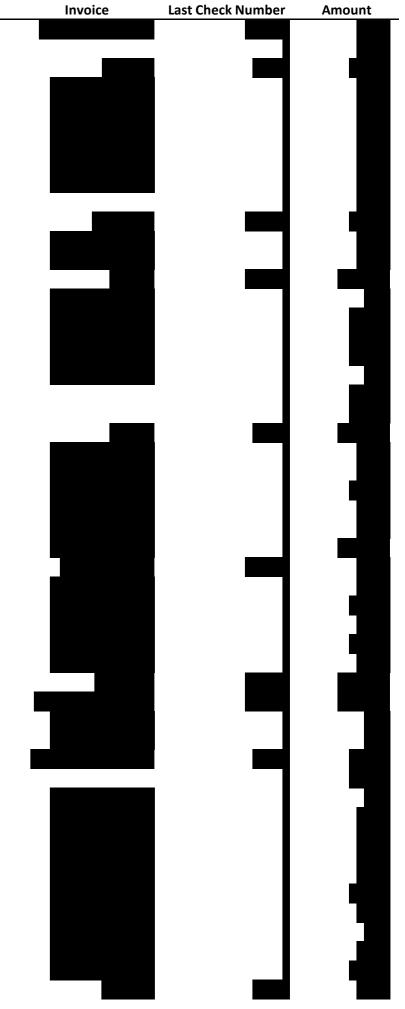


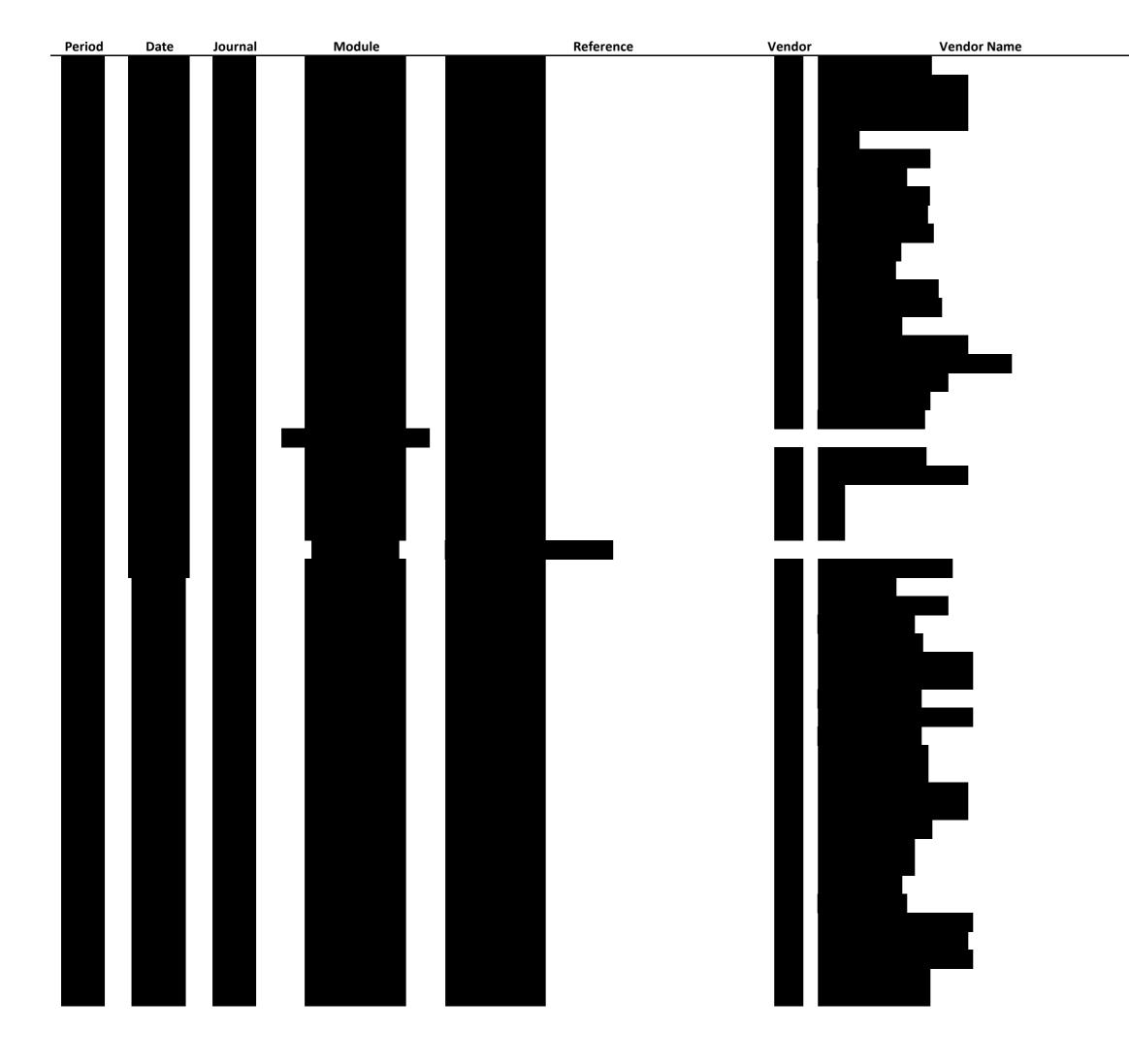




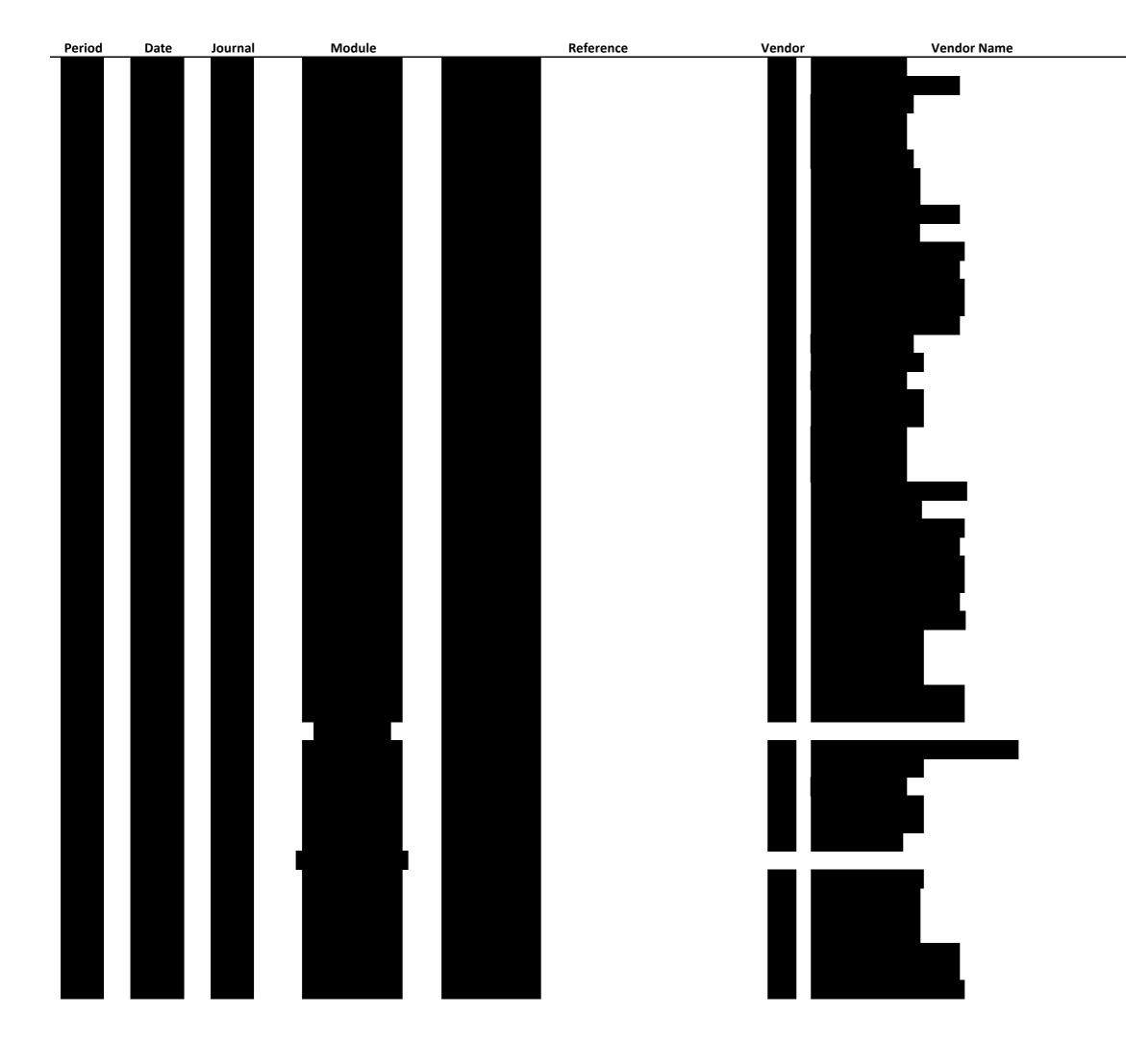


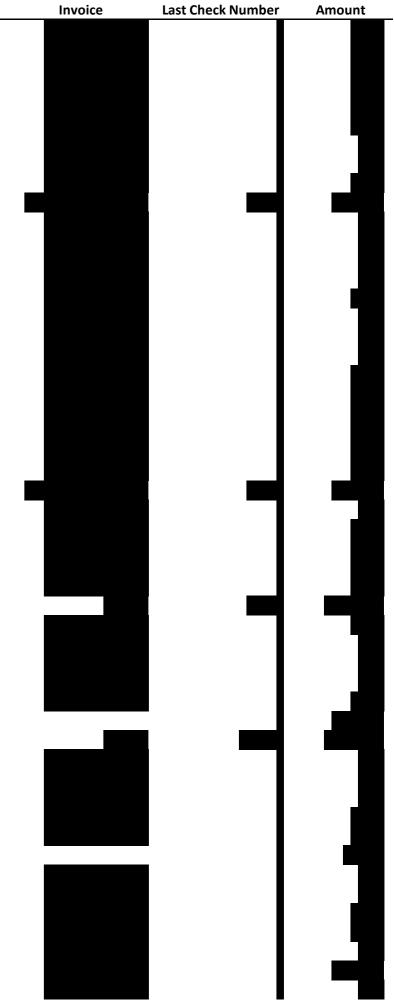




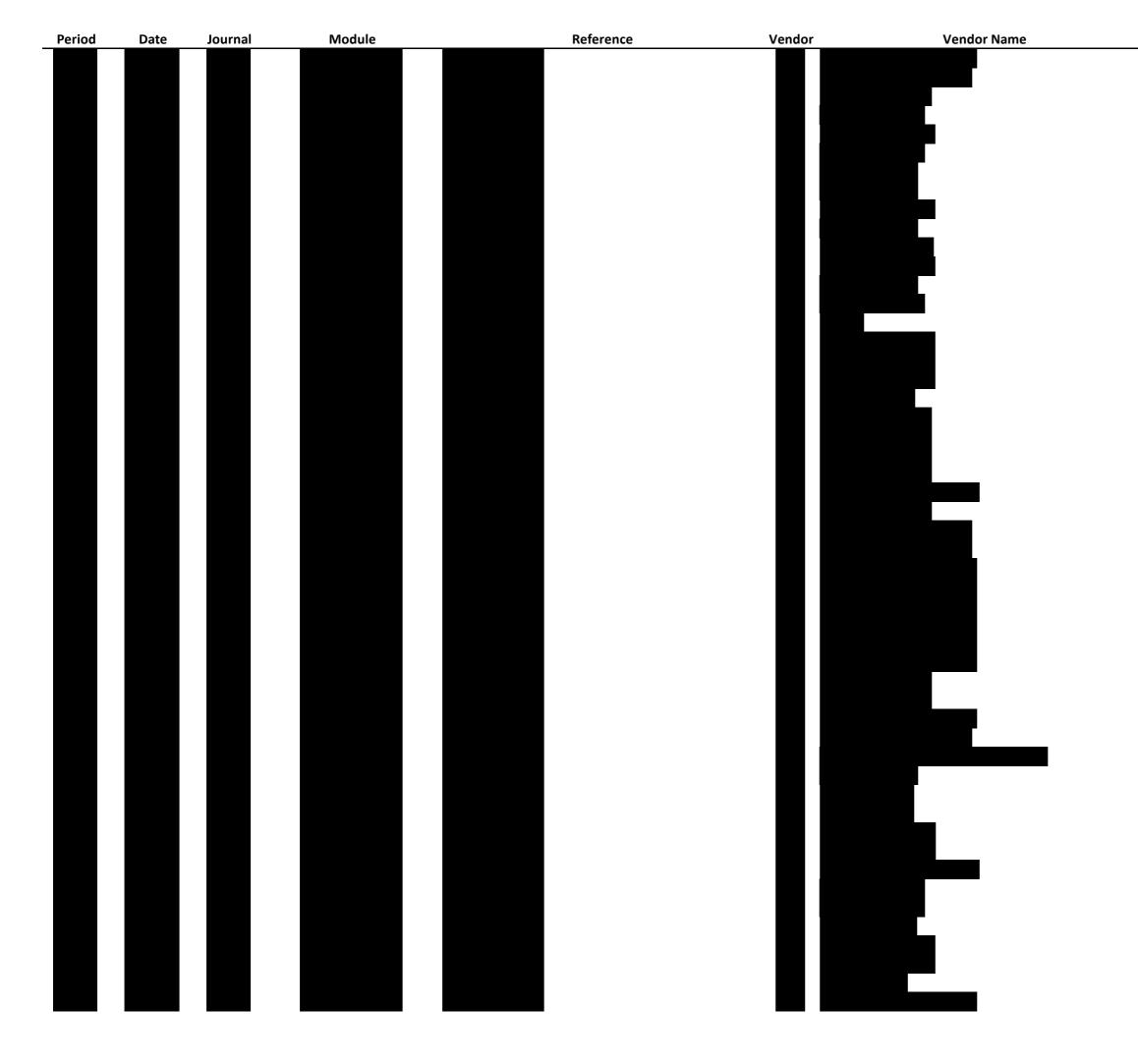


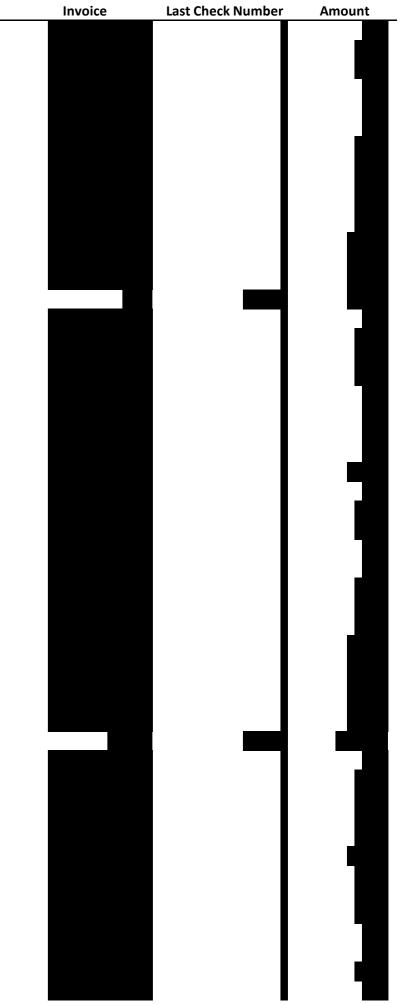


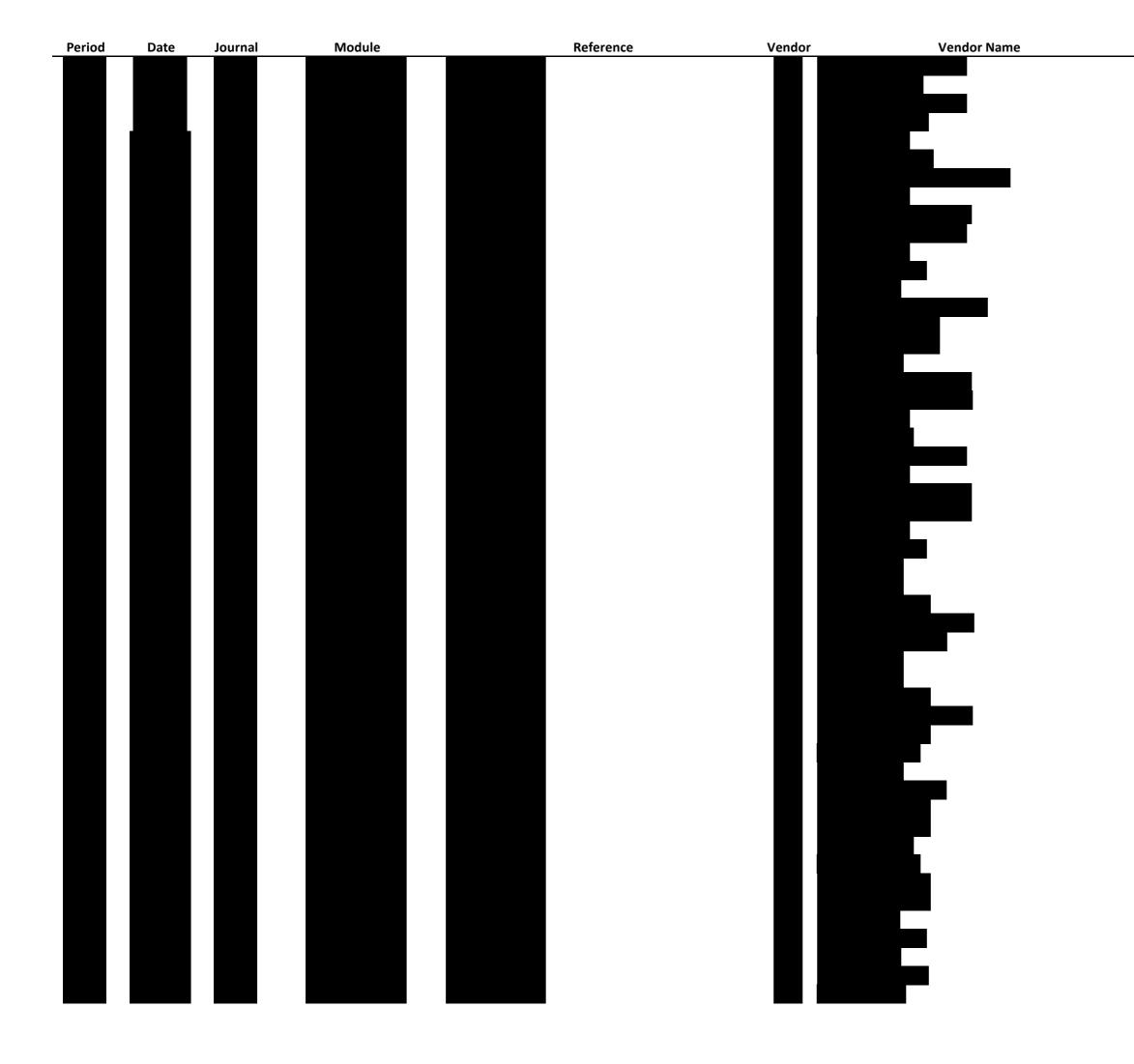


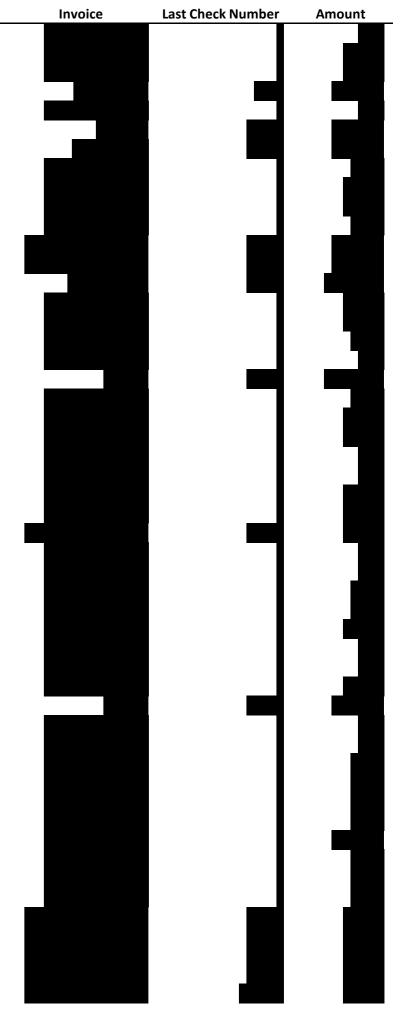


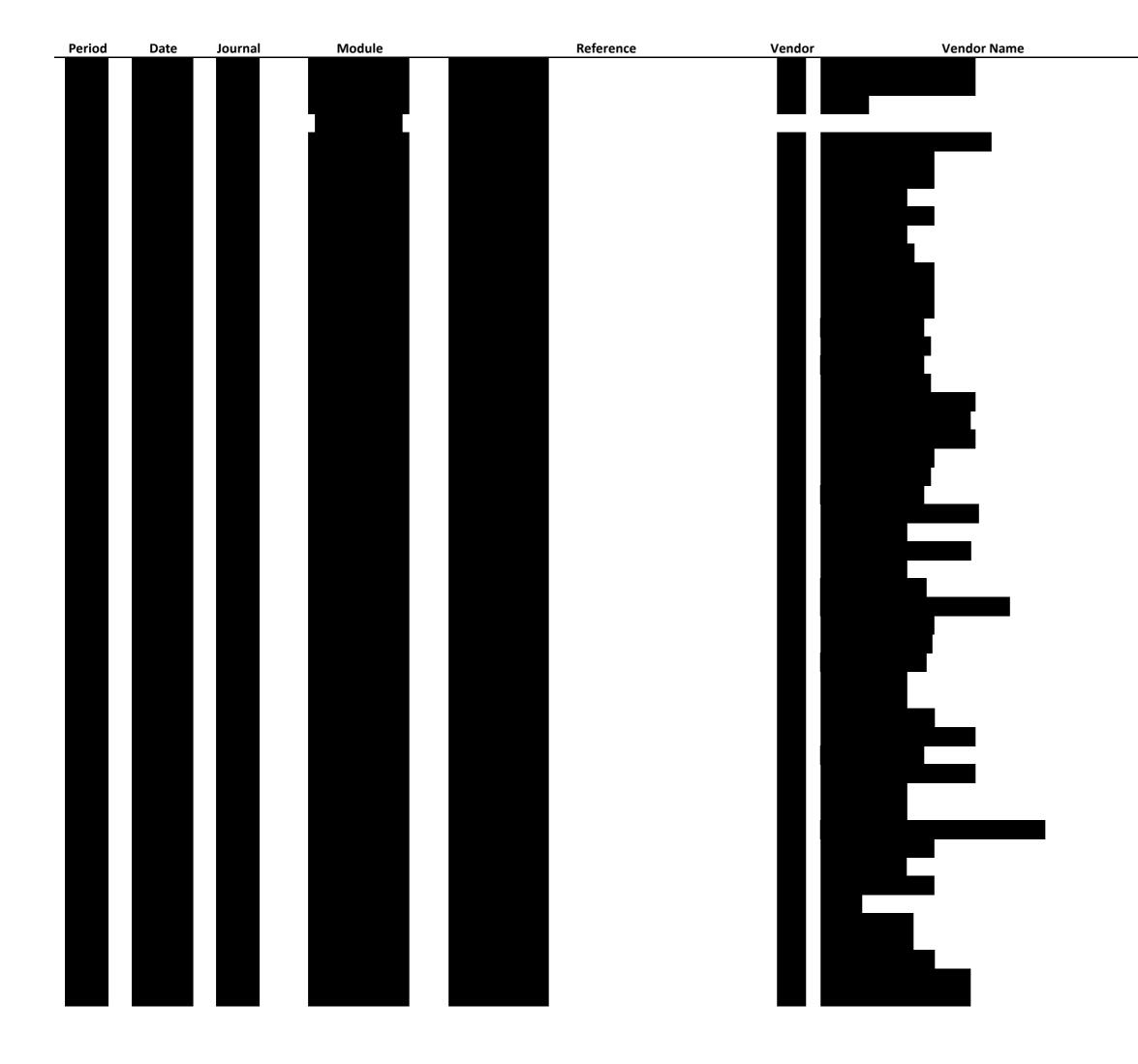
Page 13 of 33



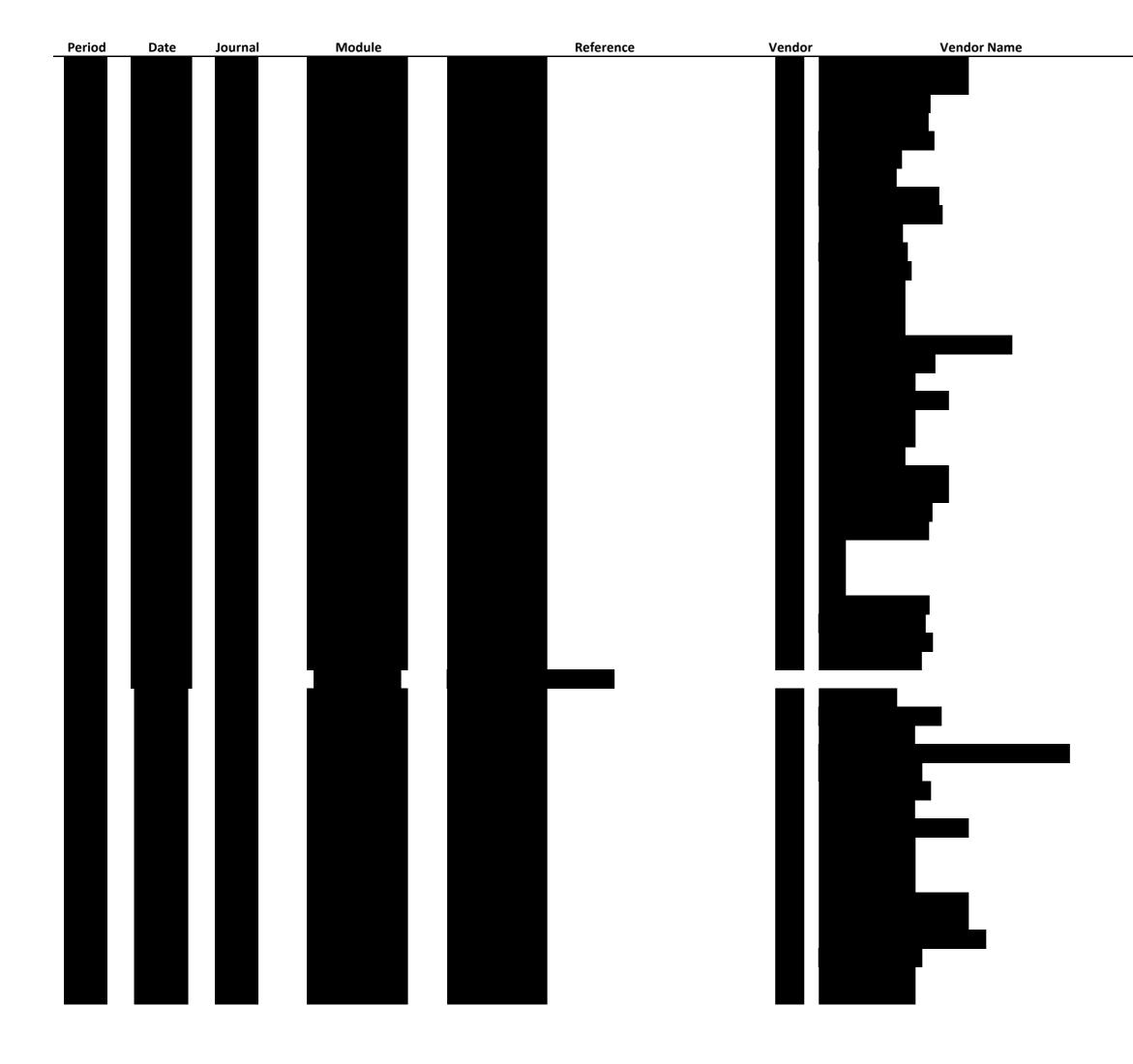


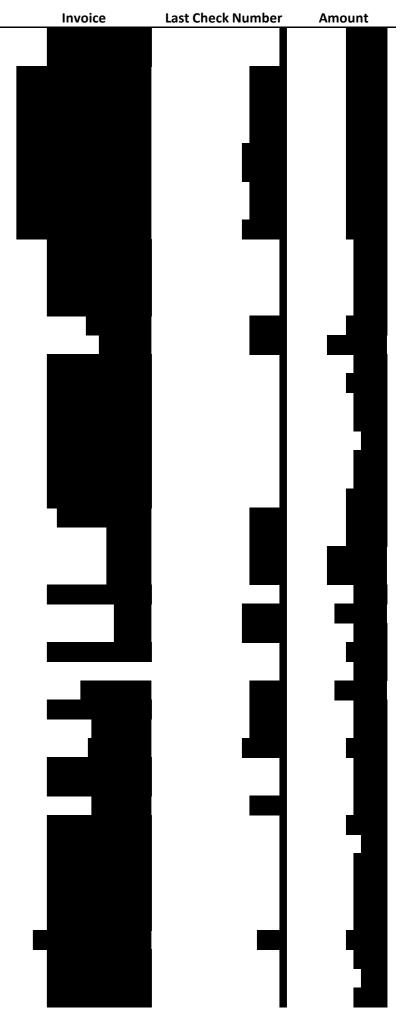


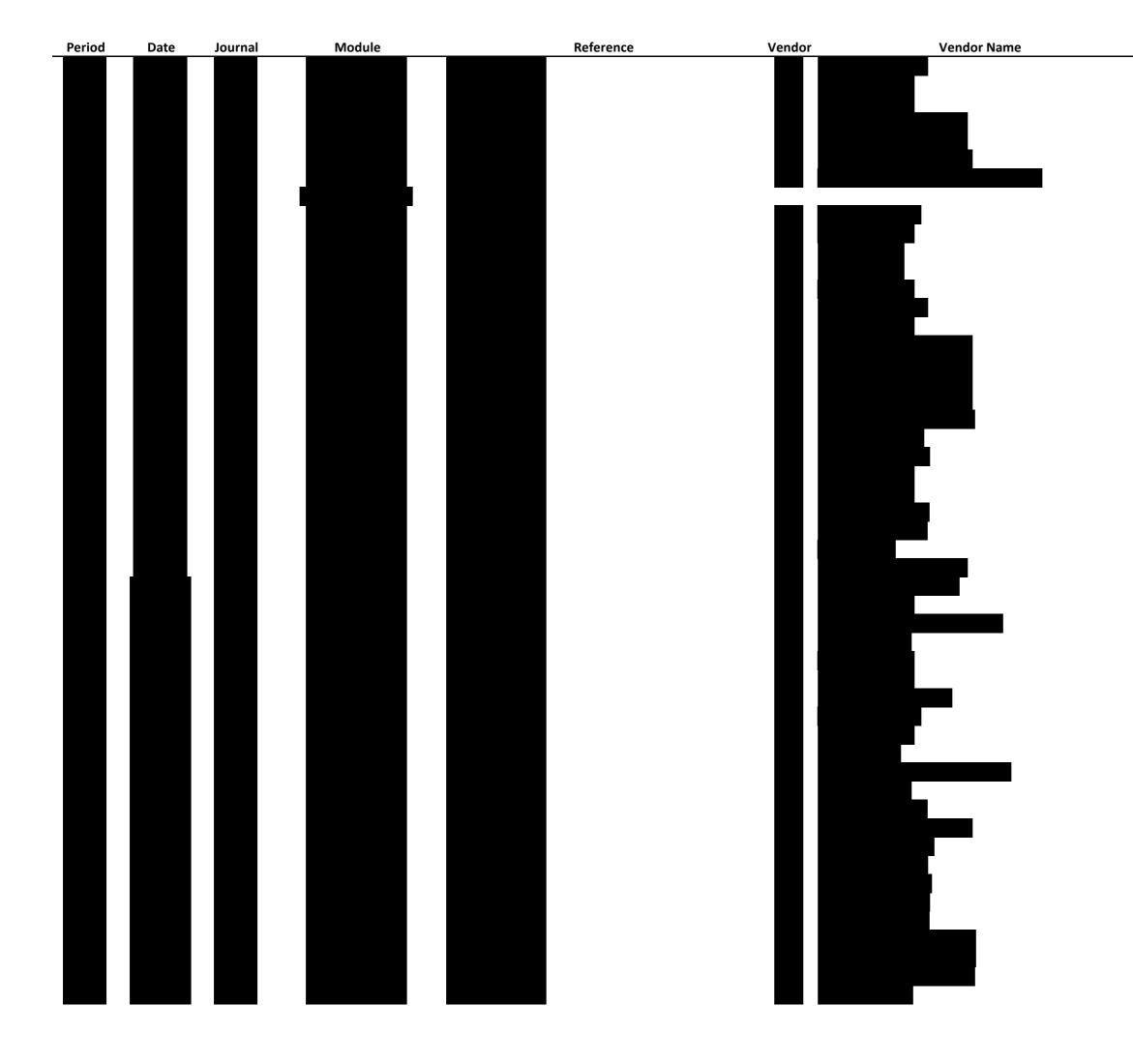






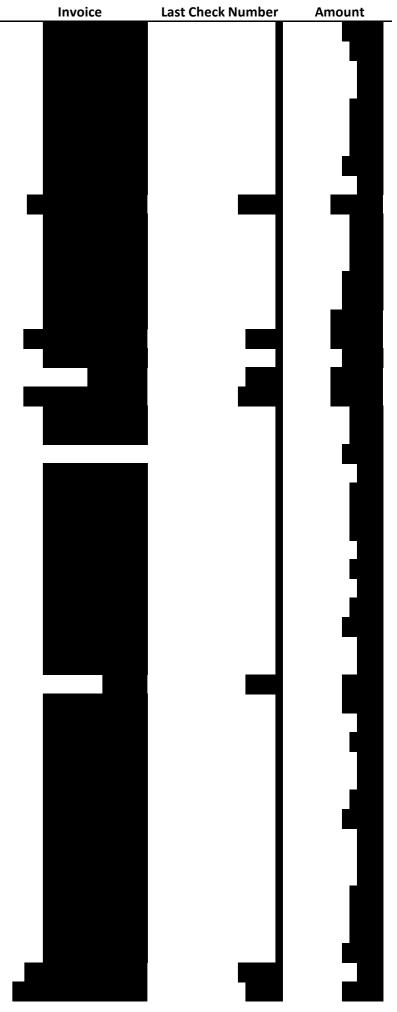


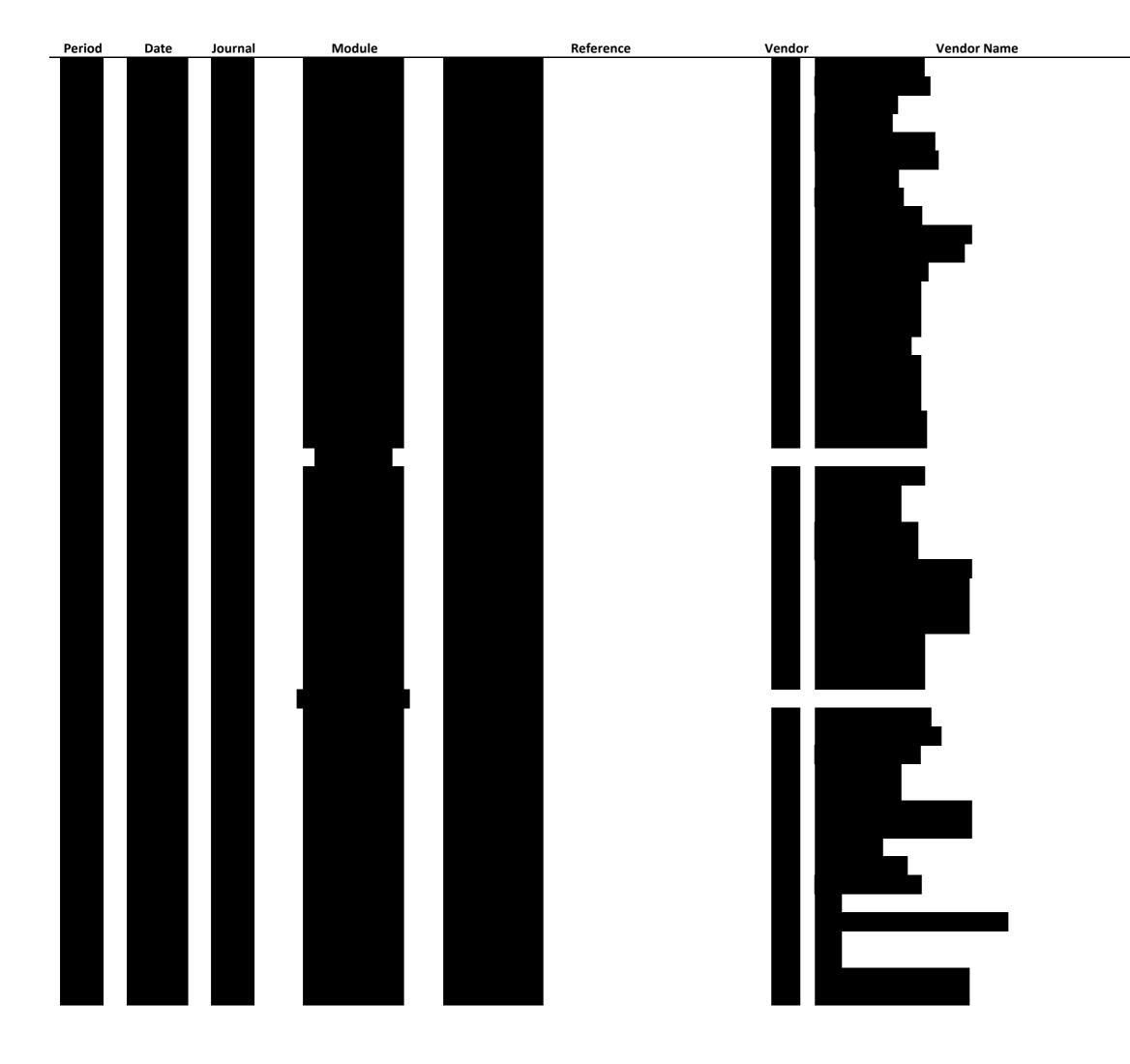


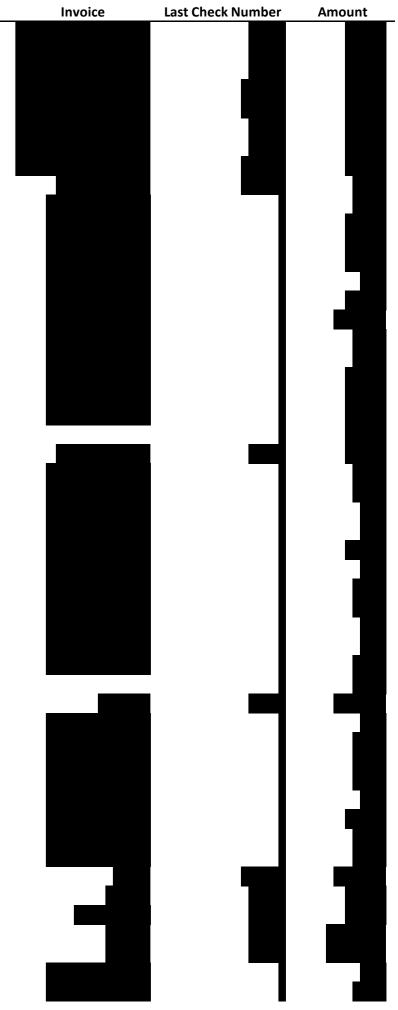




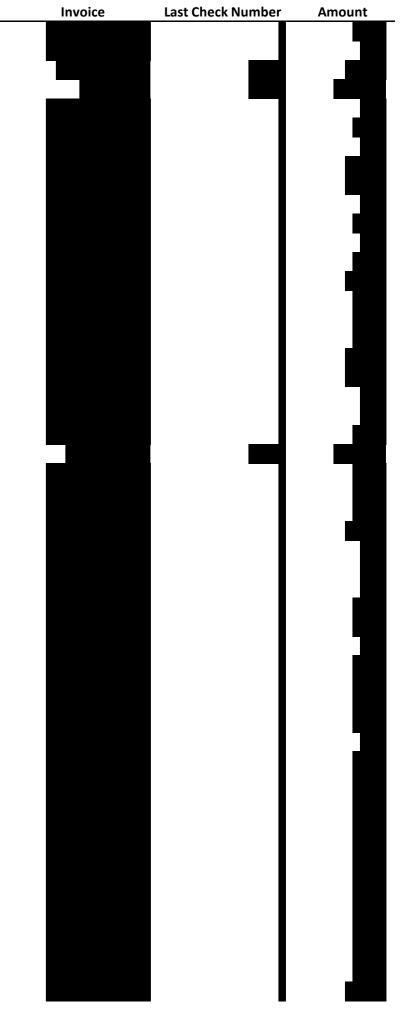


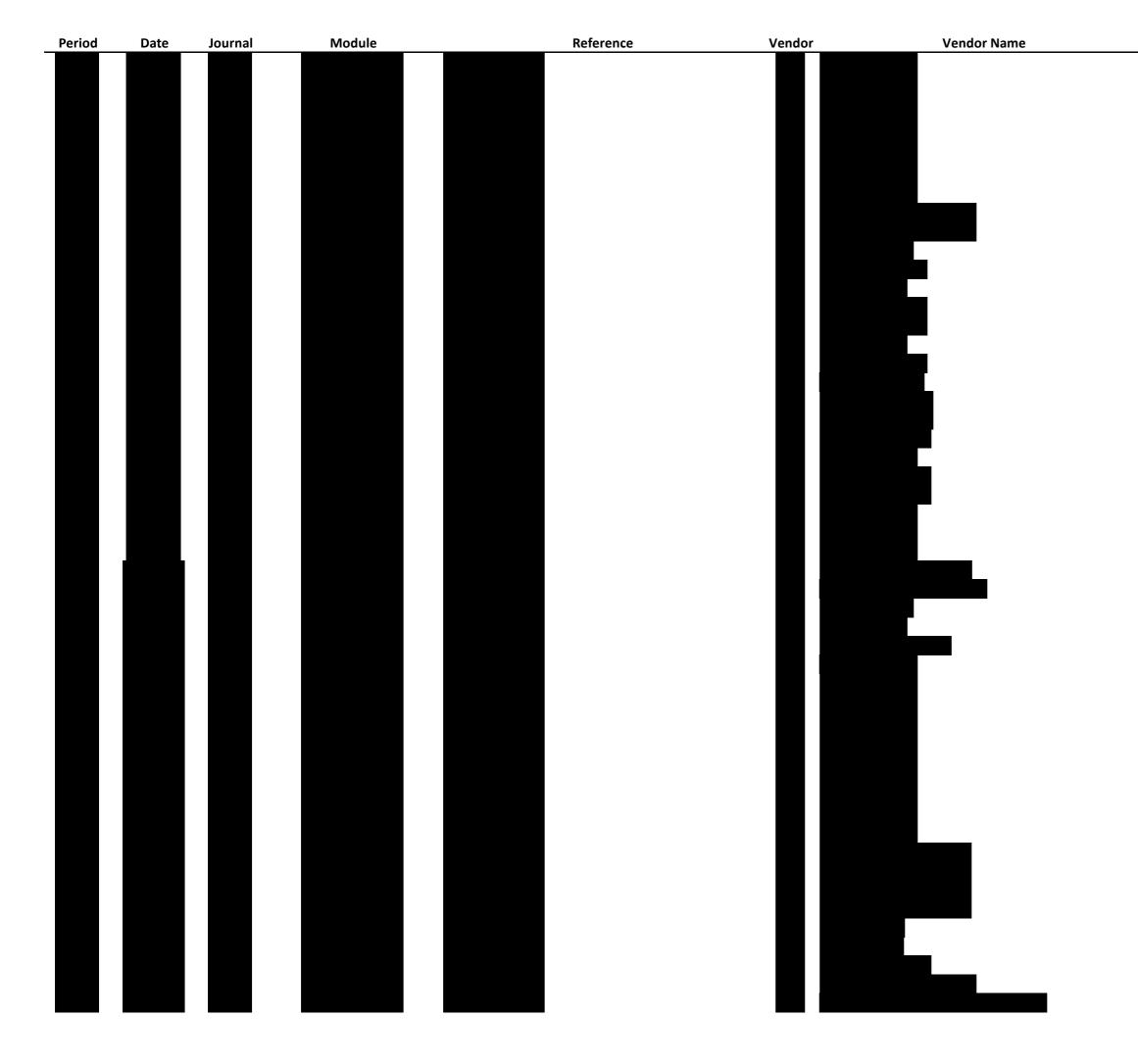




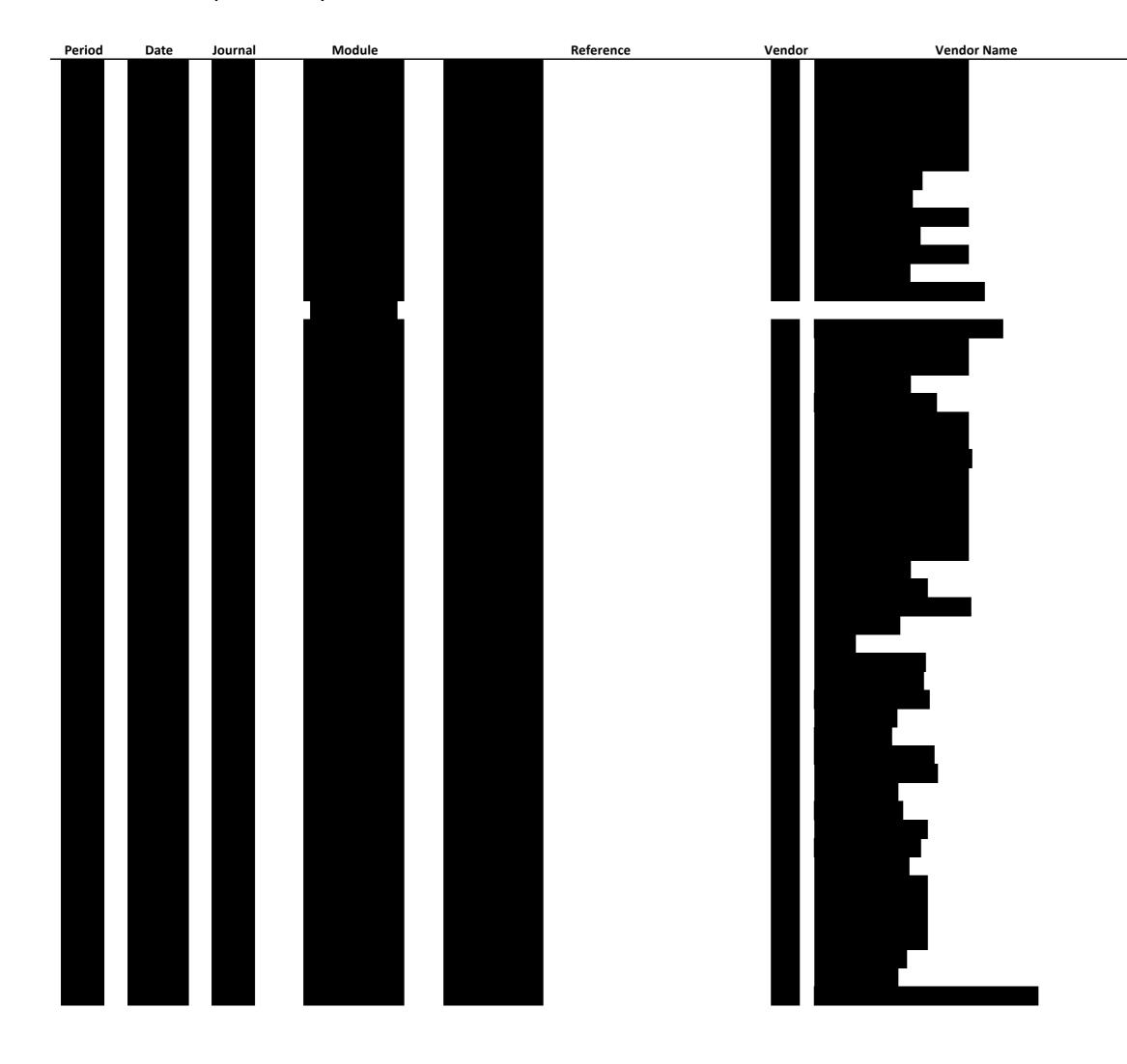




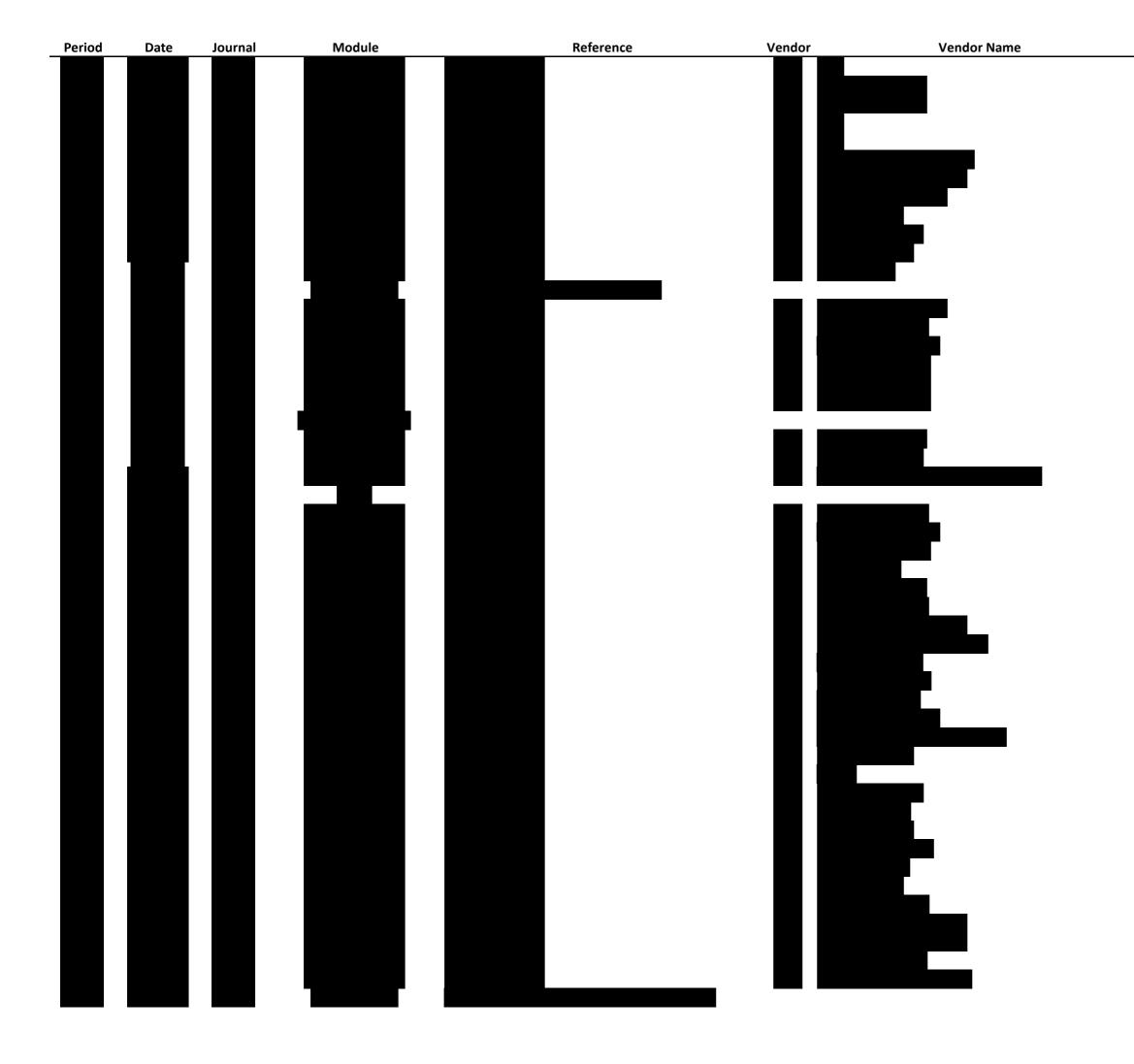


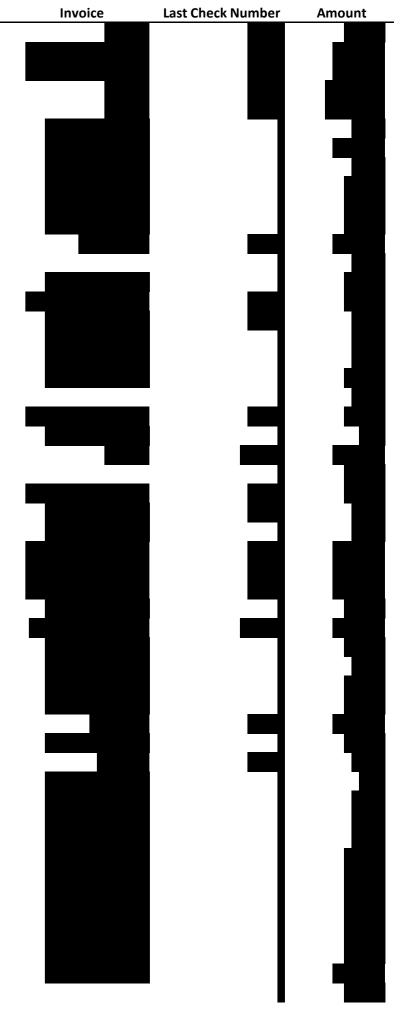






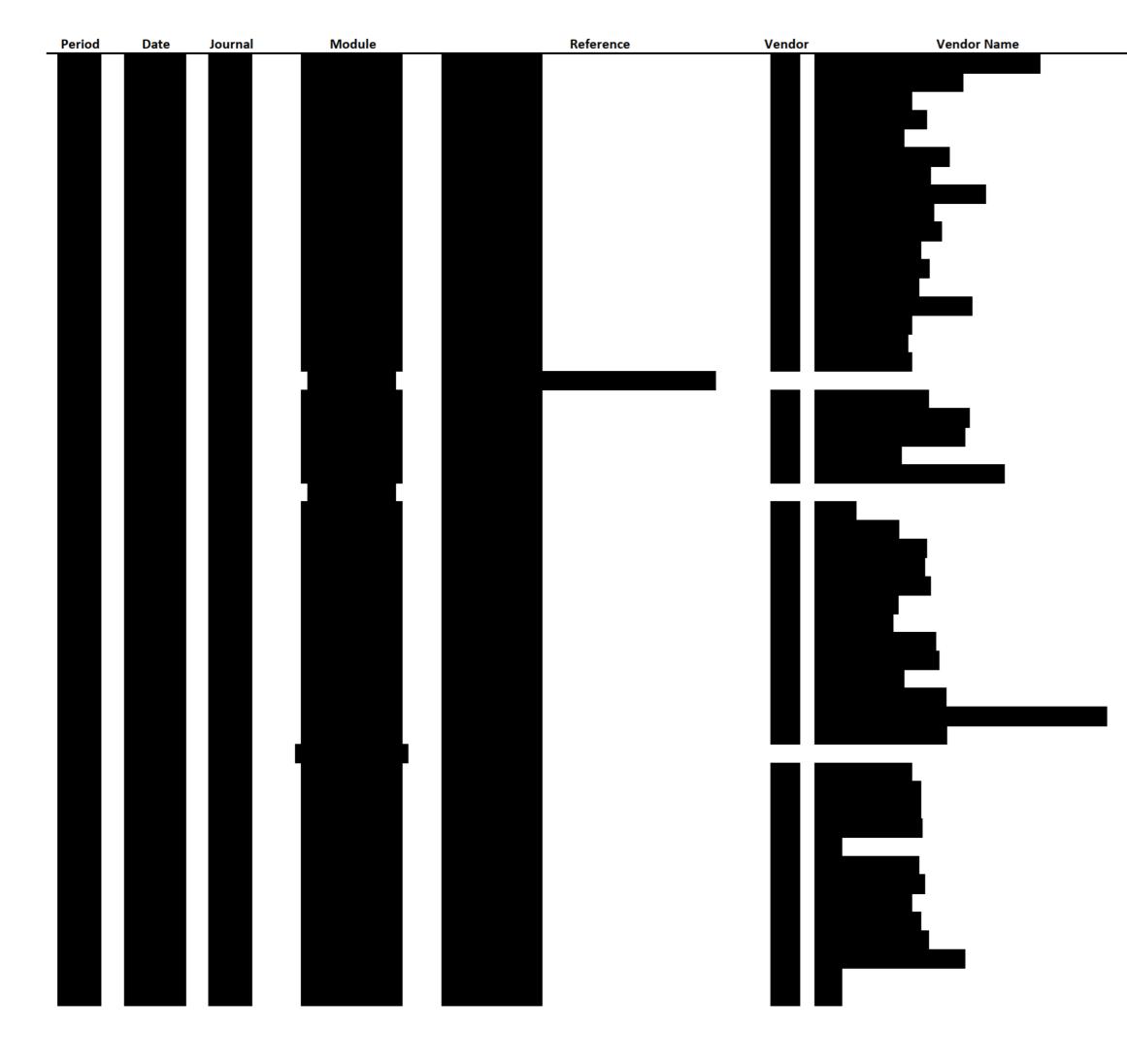


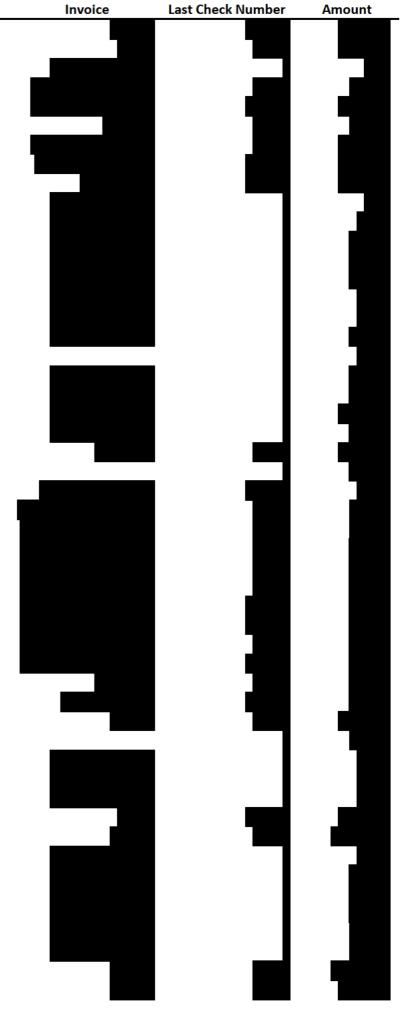


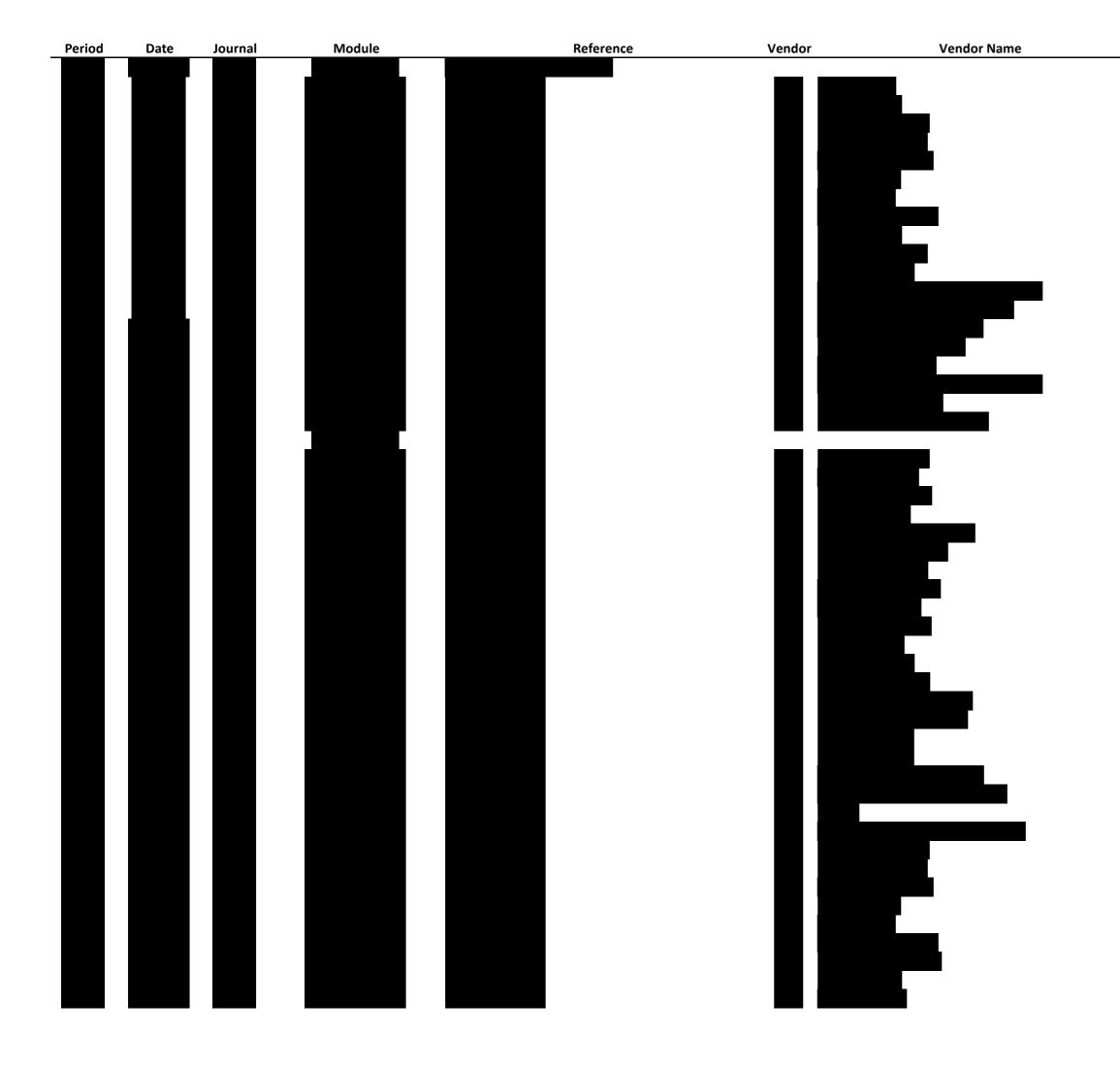


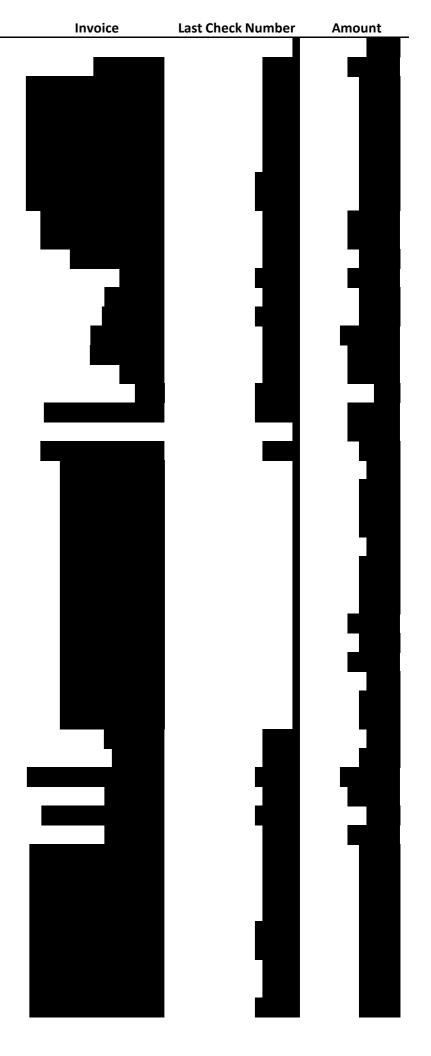




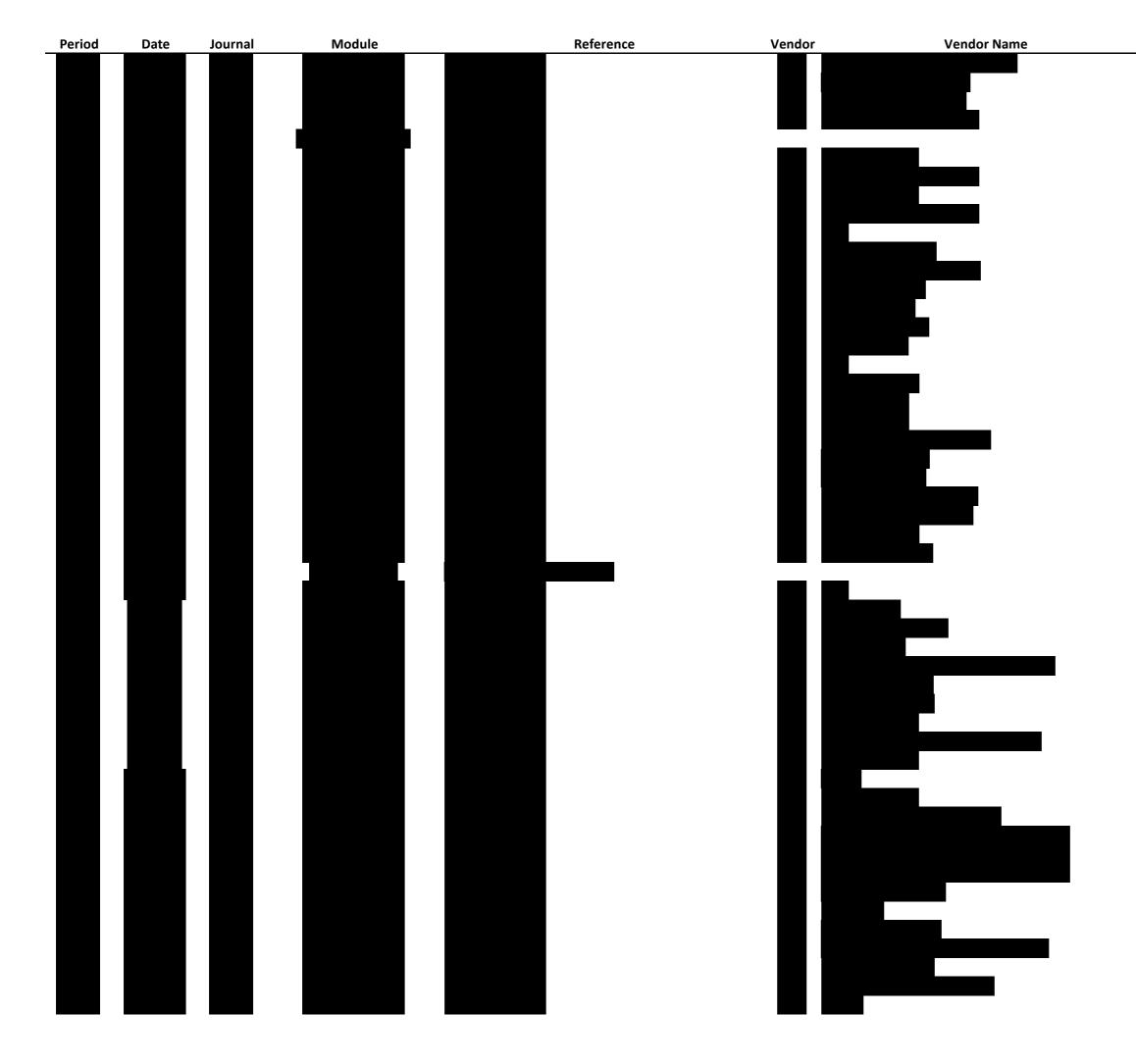


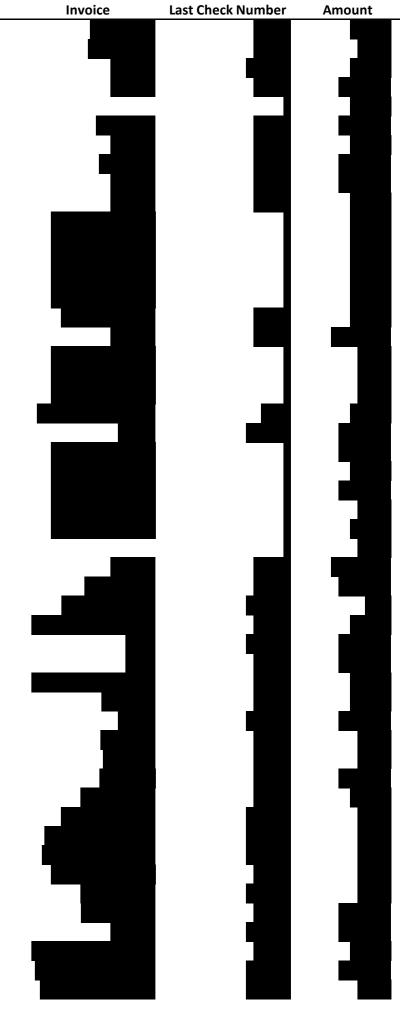


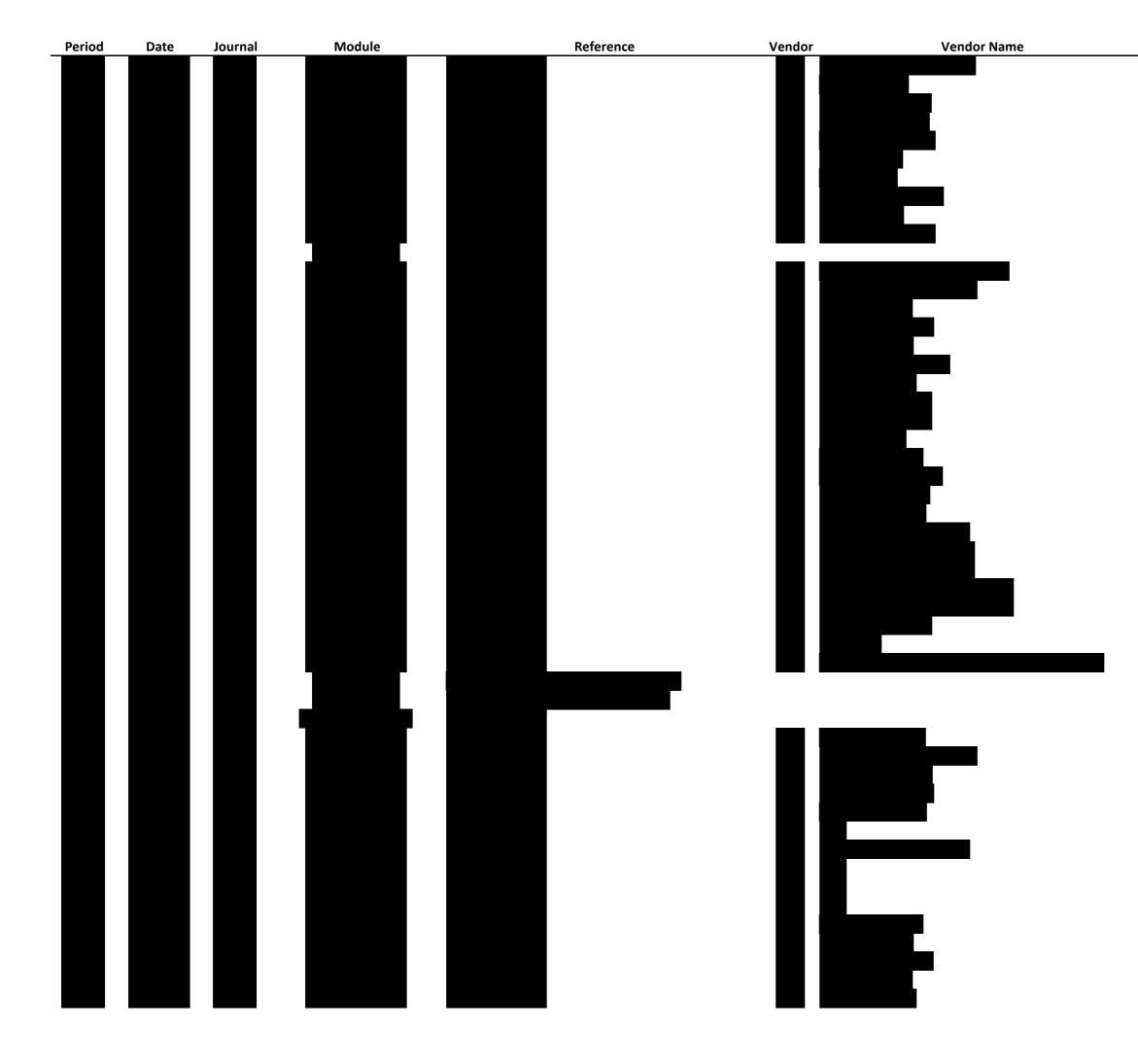


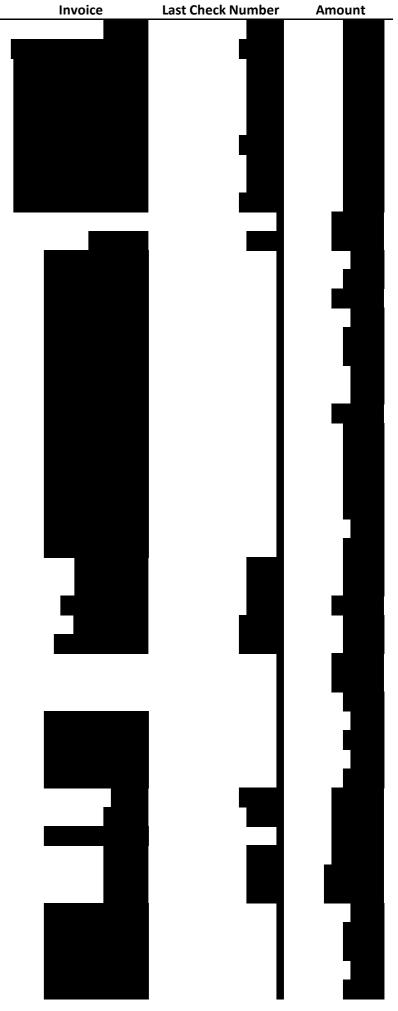


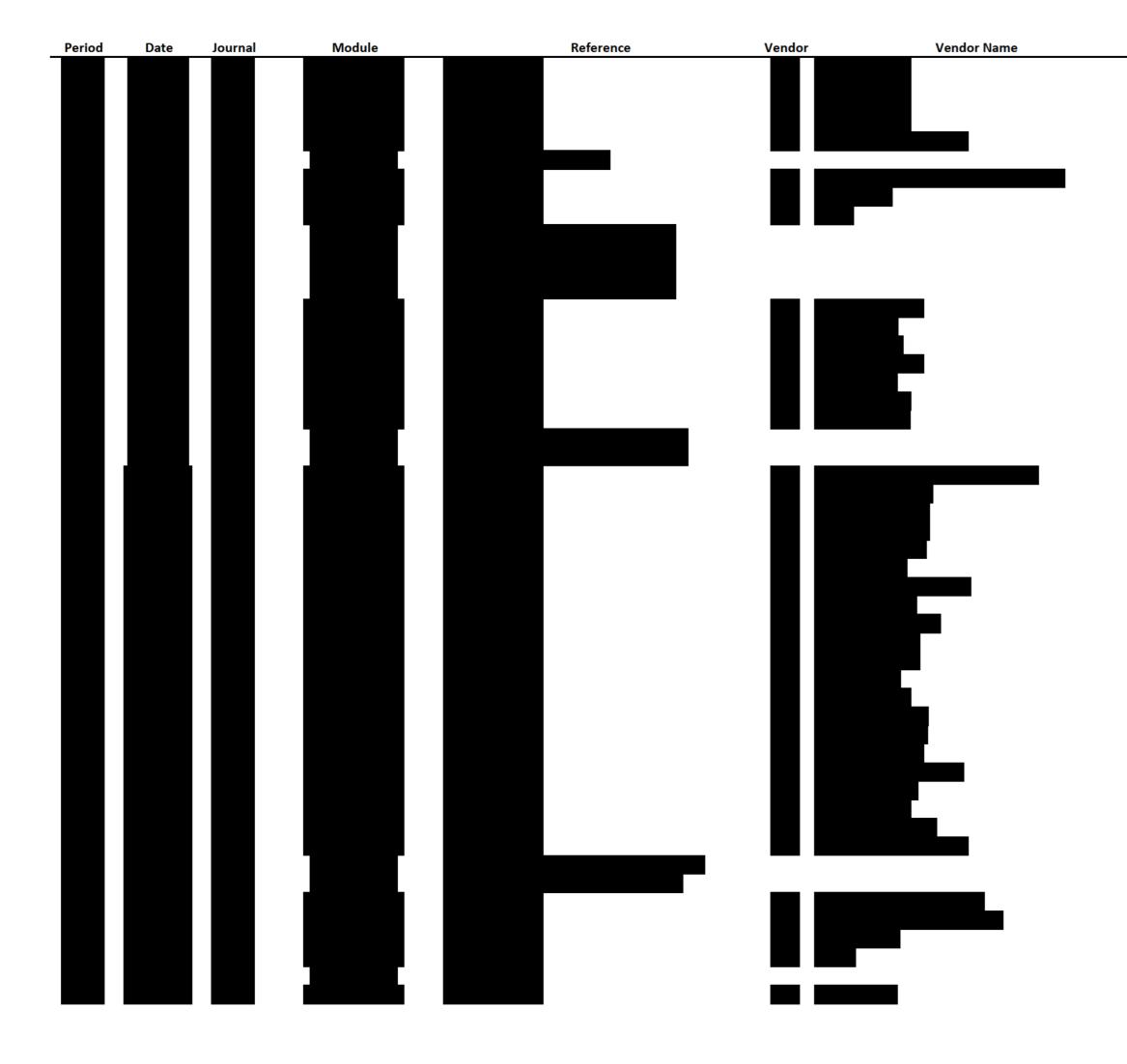
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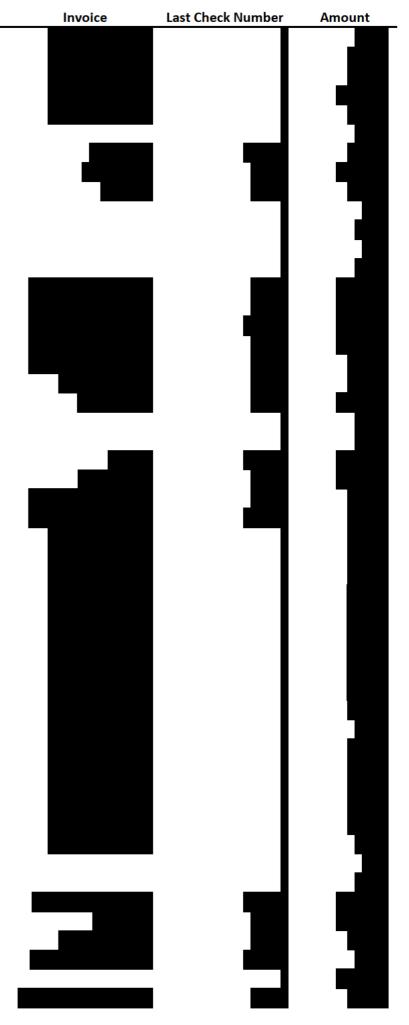


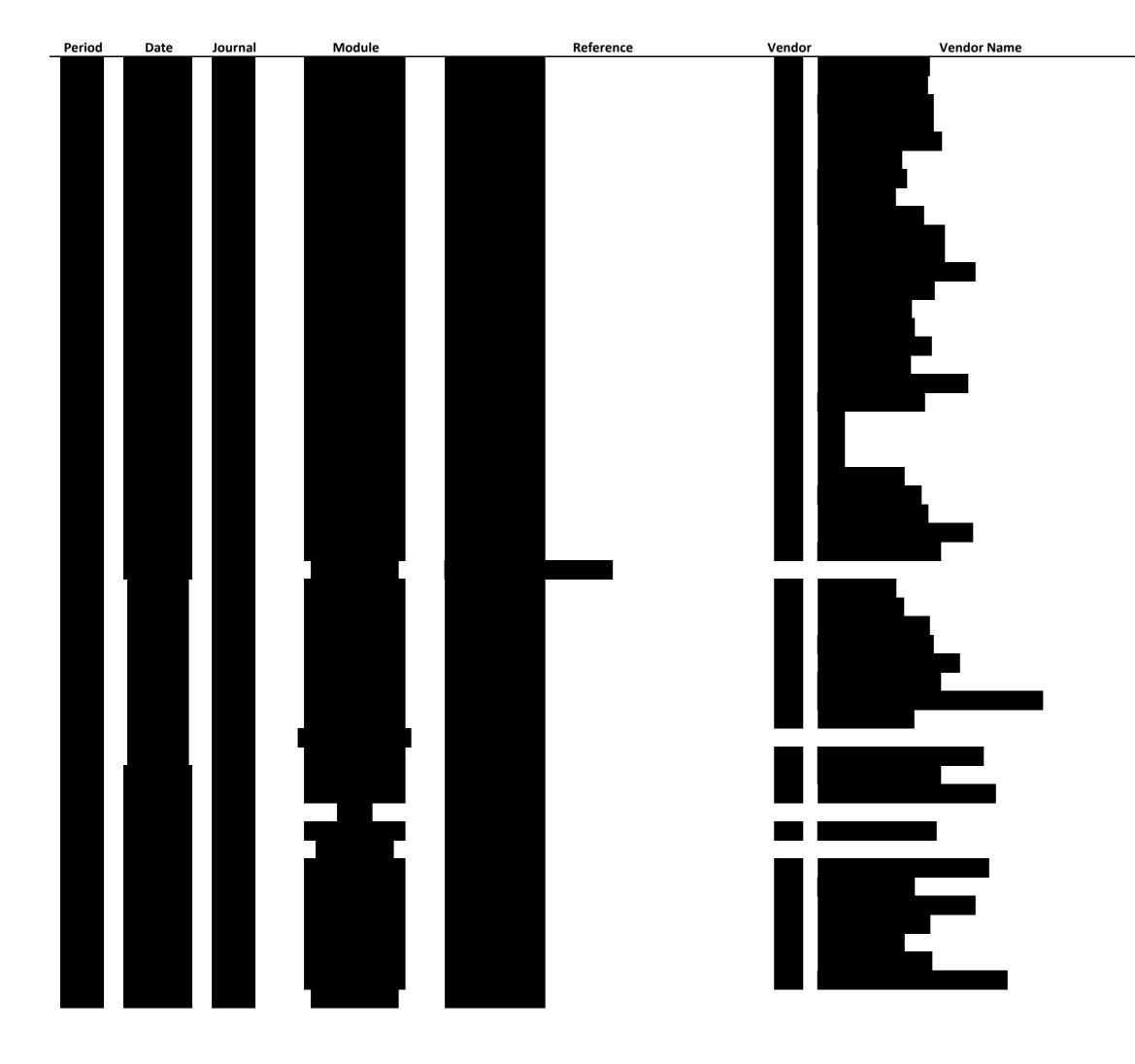


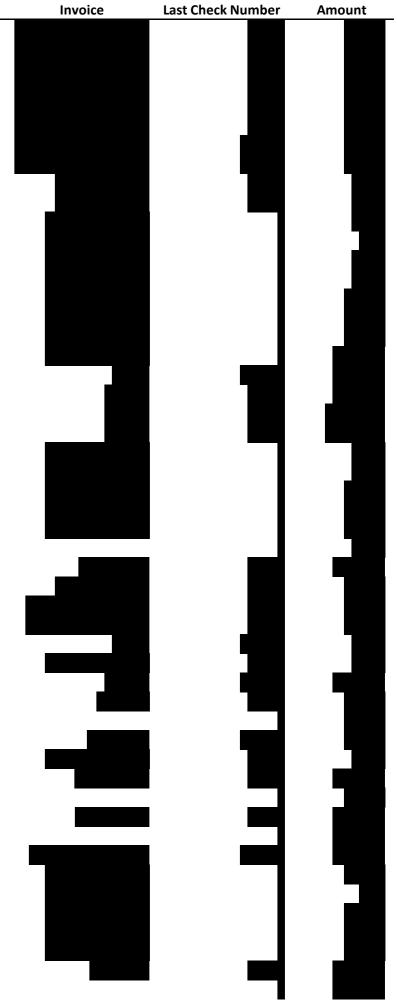




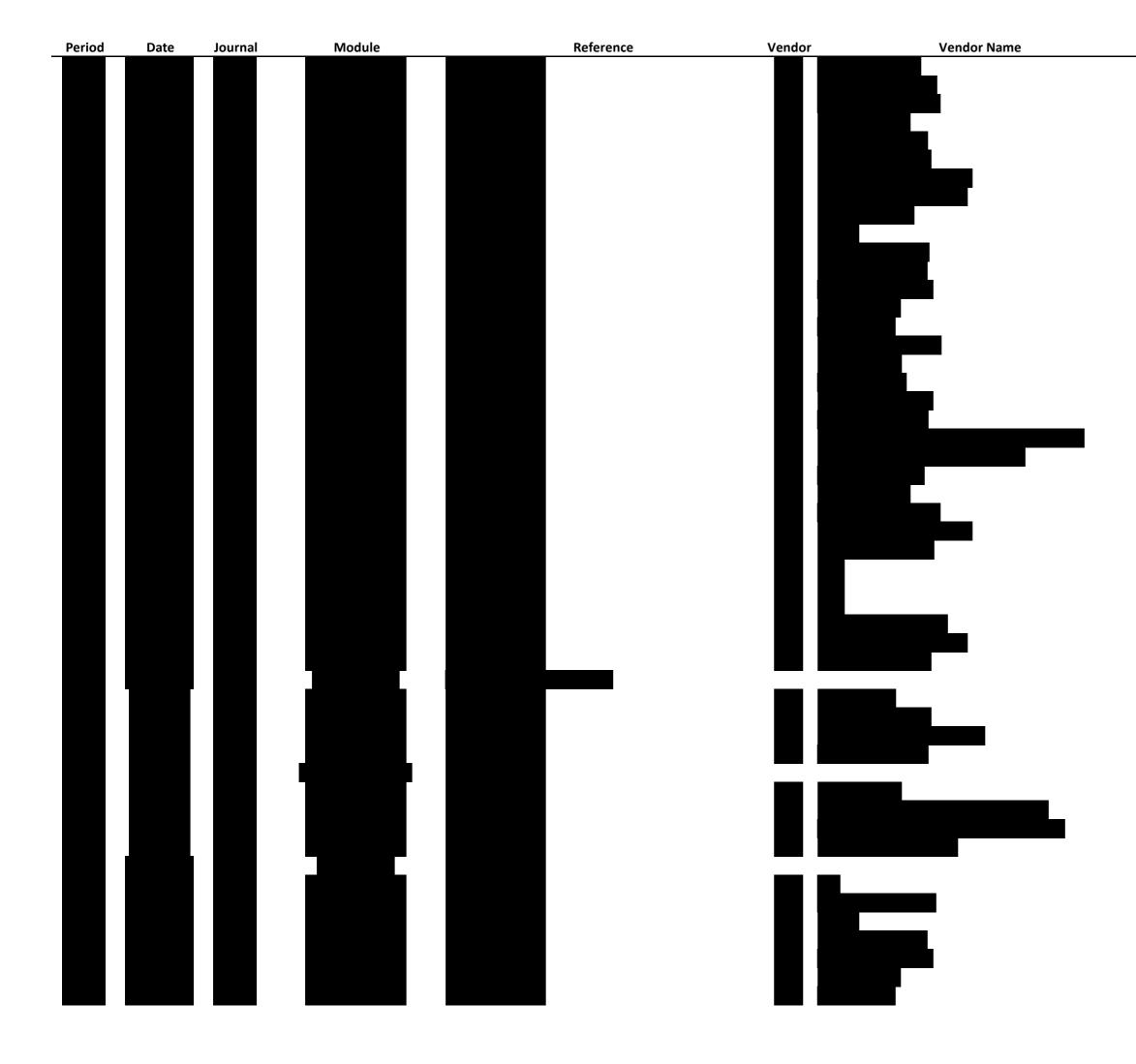


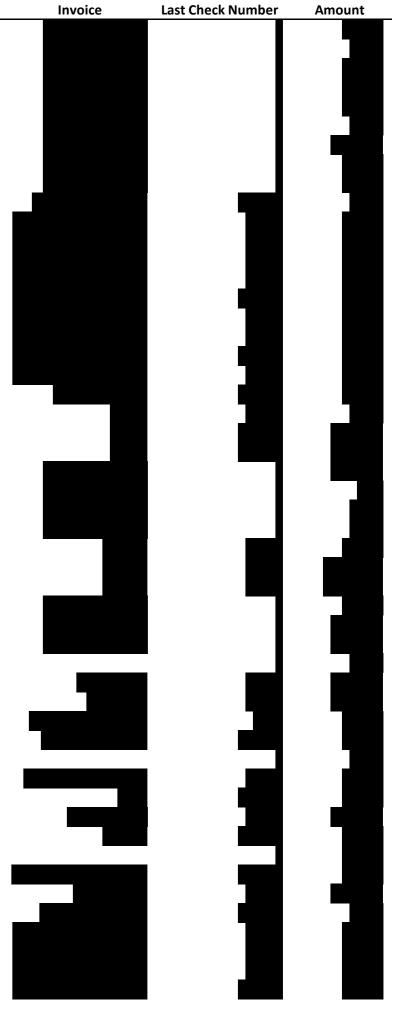




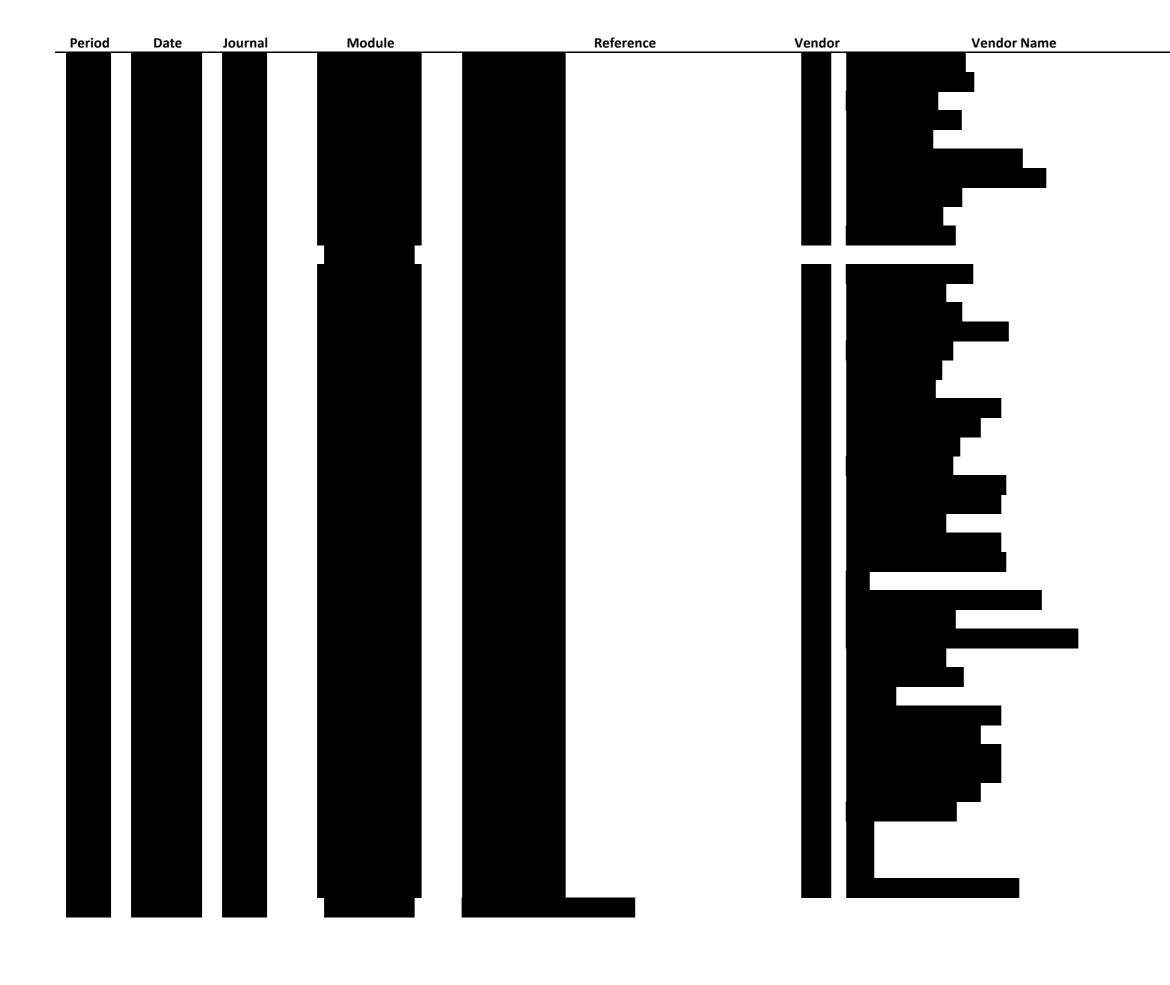


Southern Pioneer Electric Company Exhibit 8b Reimbursement of Expense Billed by Pioneer Electric - 2024





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



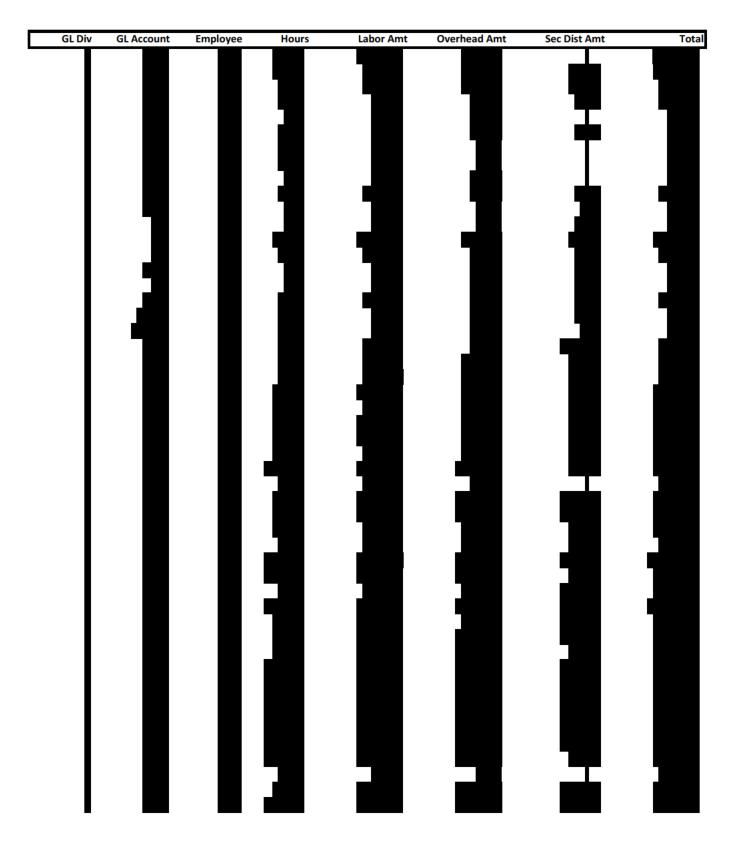


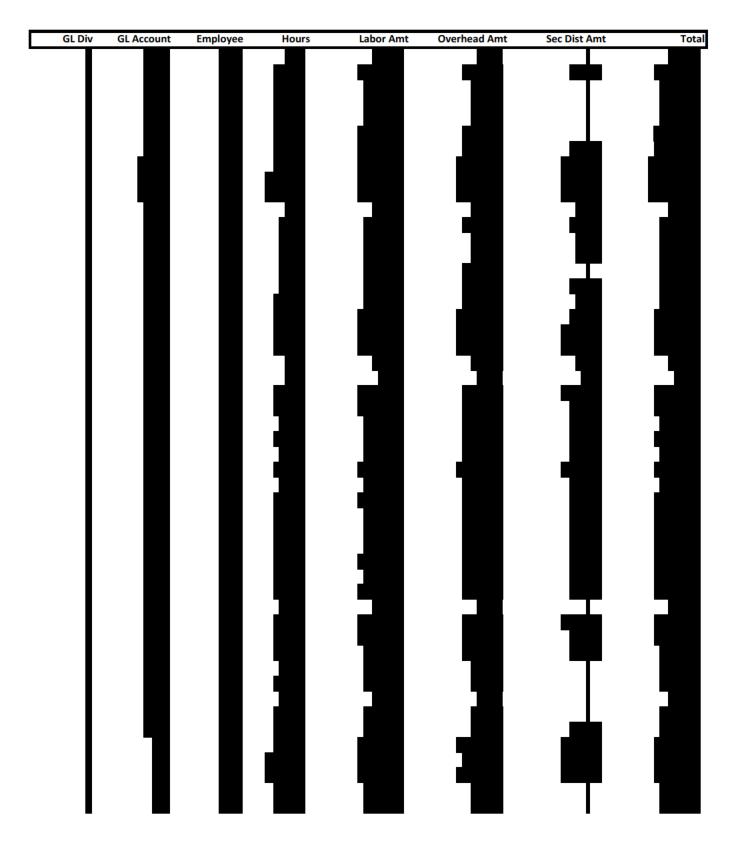
Southern Pioneer Electric Company Exhibit 8c All Other Allocated, Assigned or Billed Costs from Pioneer Electric - 2024

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







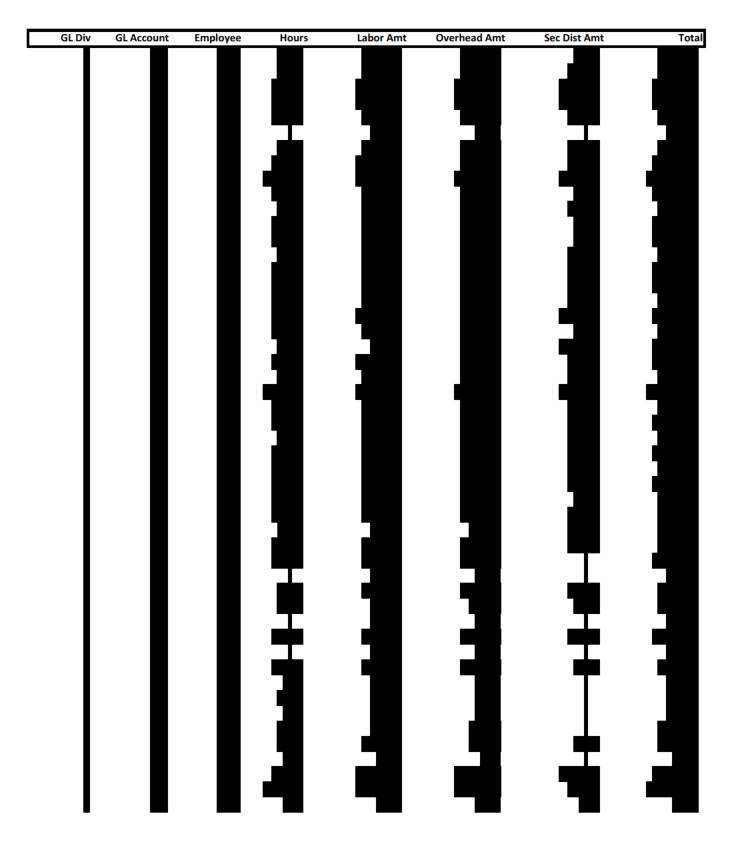
GL Div	GL Account	Employee	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
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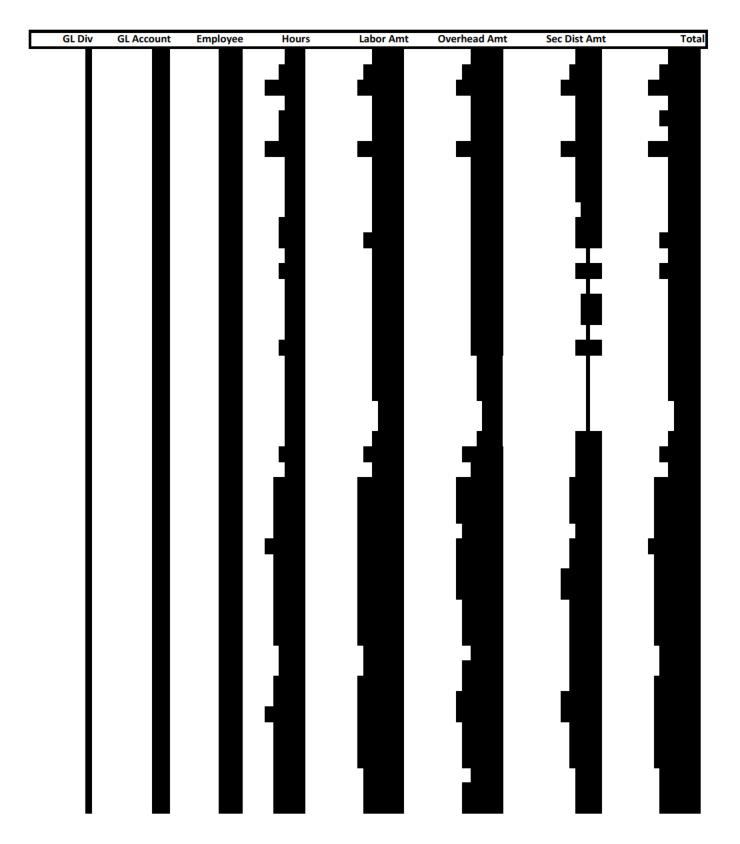
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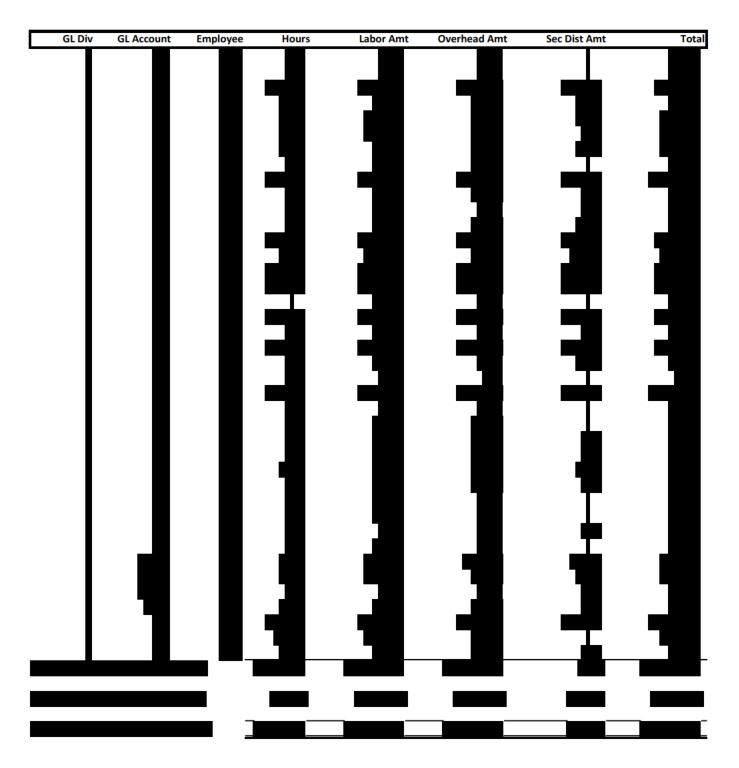
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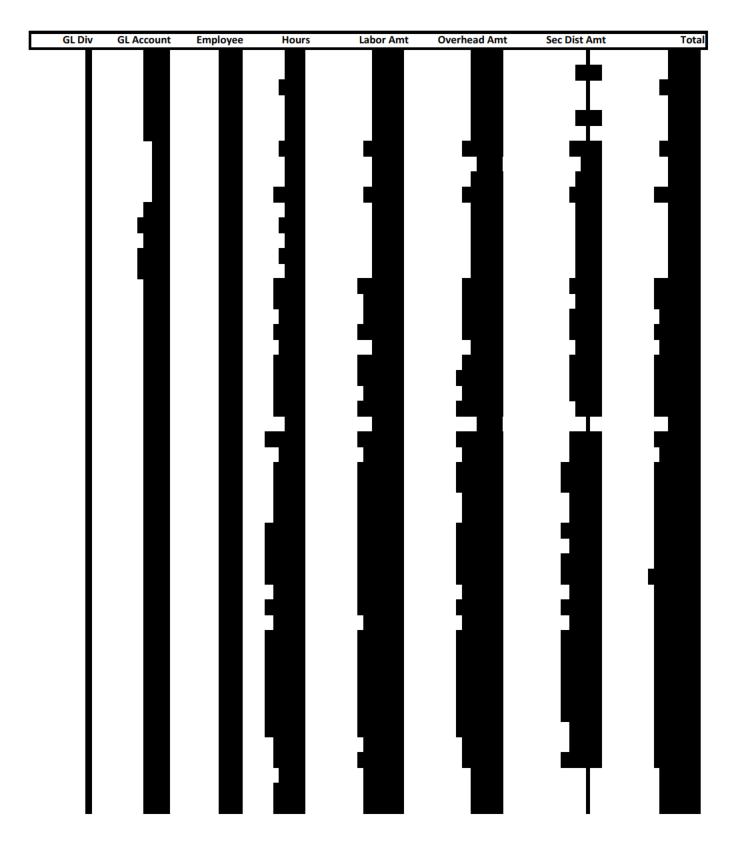
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GL Div	GL Account	Employee	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
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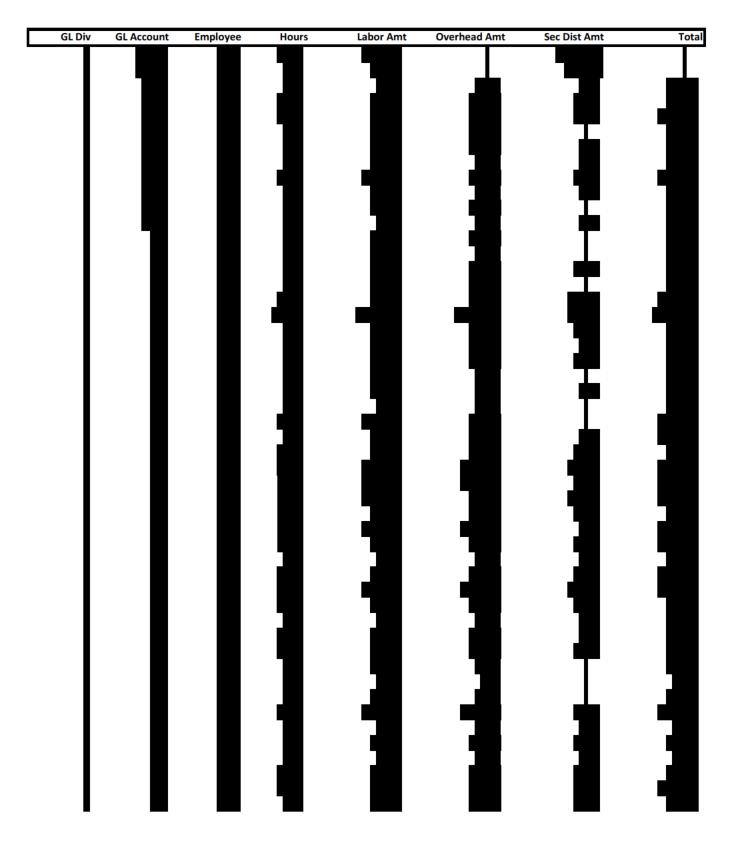


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GL	Div	GL Account	Employee	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total

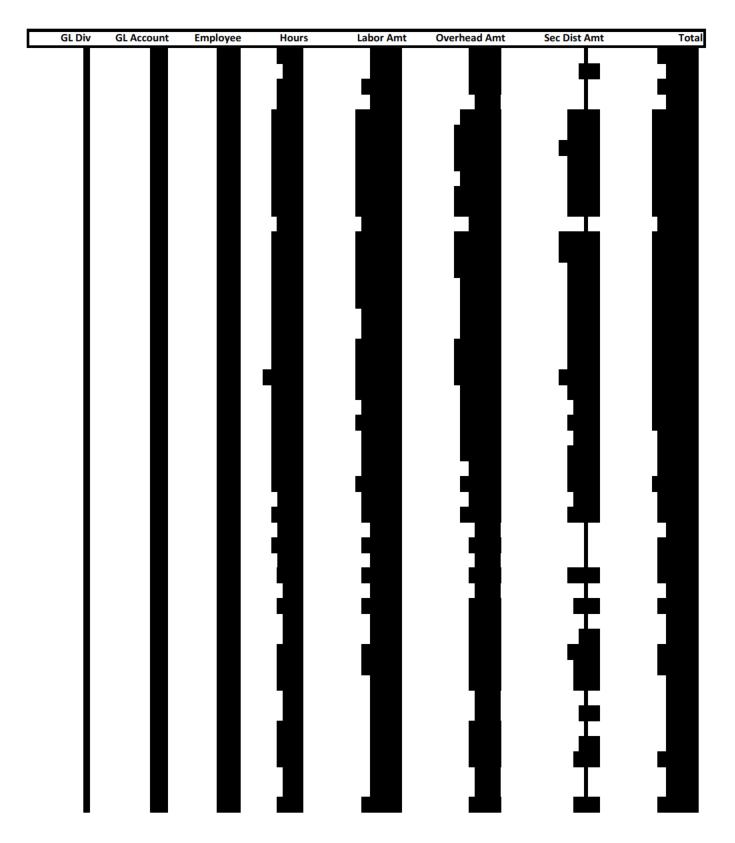
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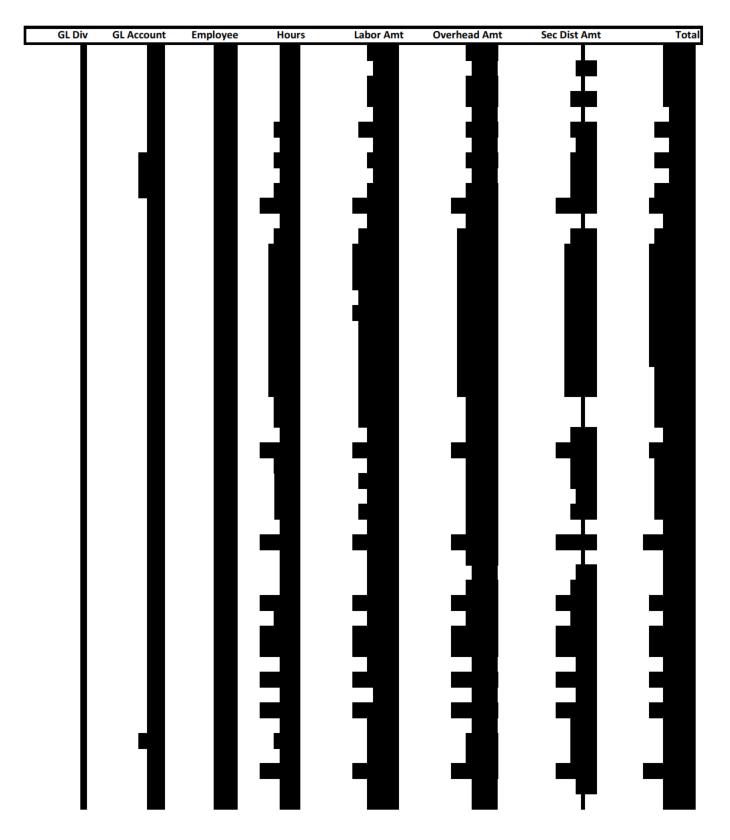


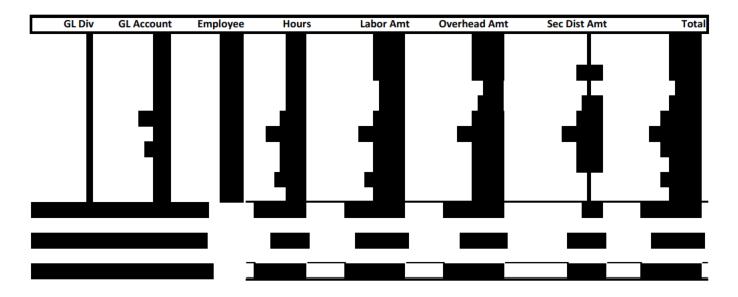
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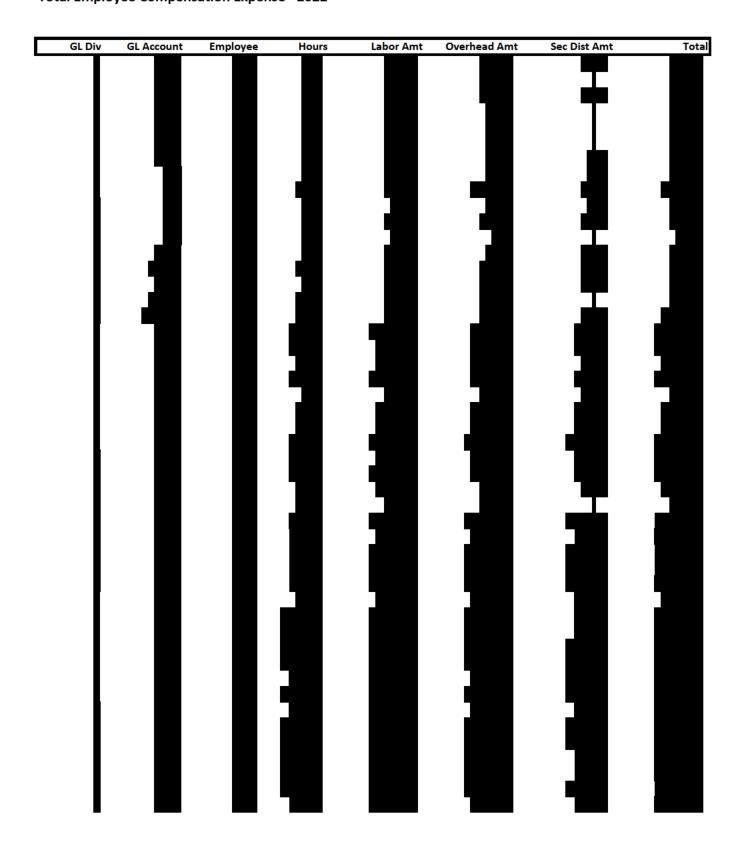
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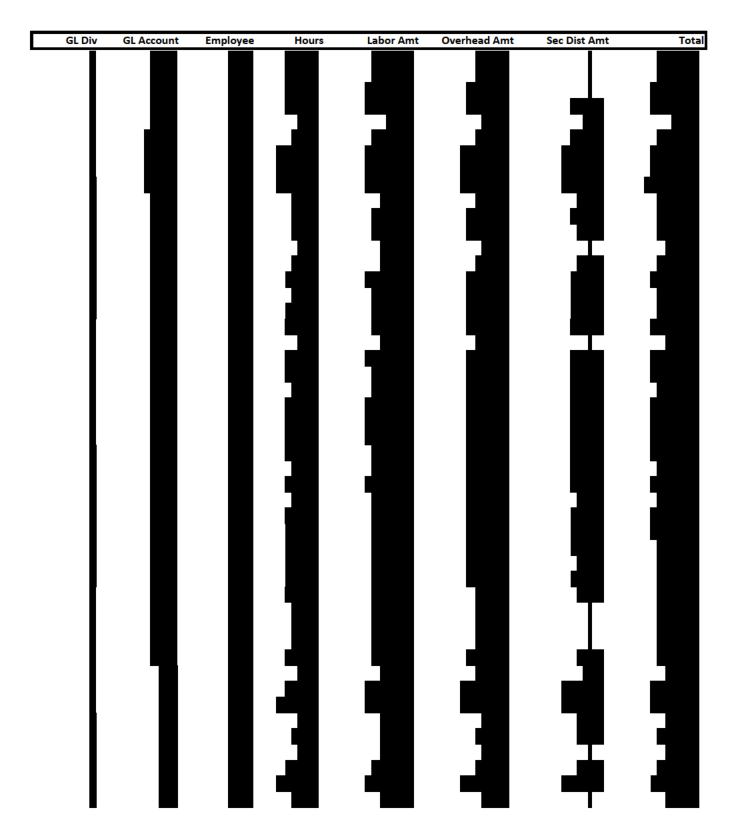
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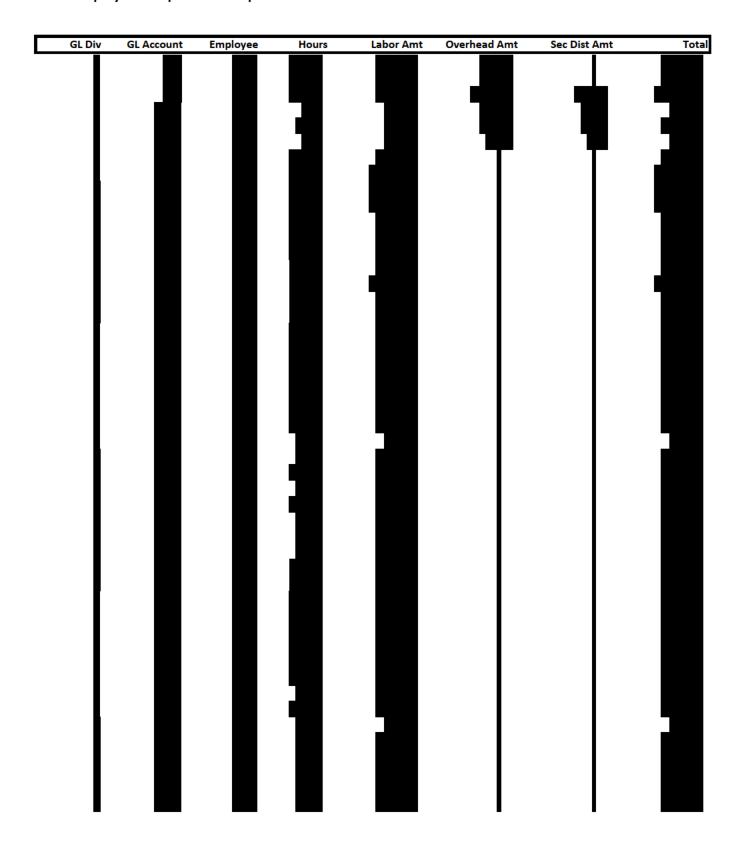












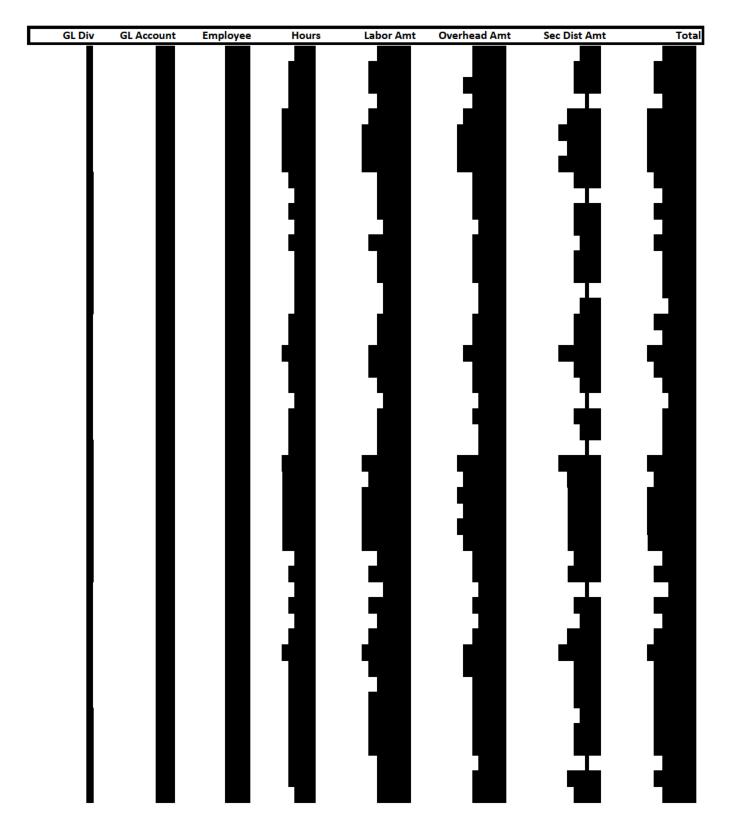
Southern Pioneer Electric Company Exhibit 9 Total Employee Compensation Expense - 2022

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

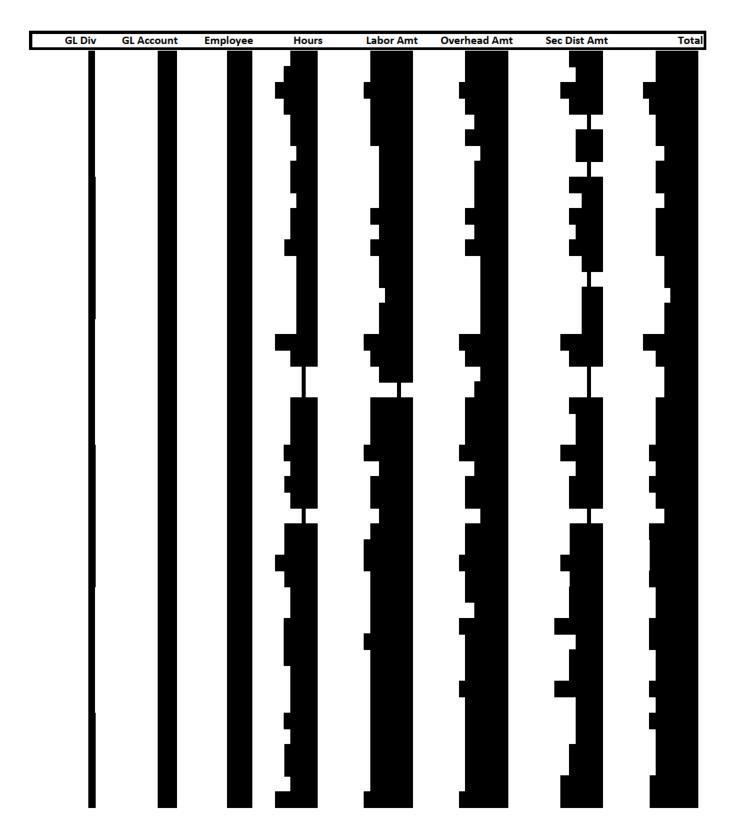
GL D	iv GL Account	Employee	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total

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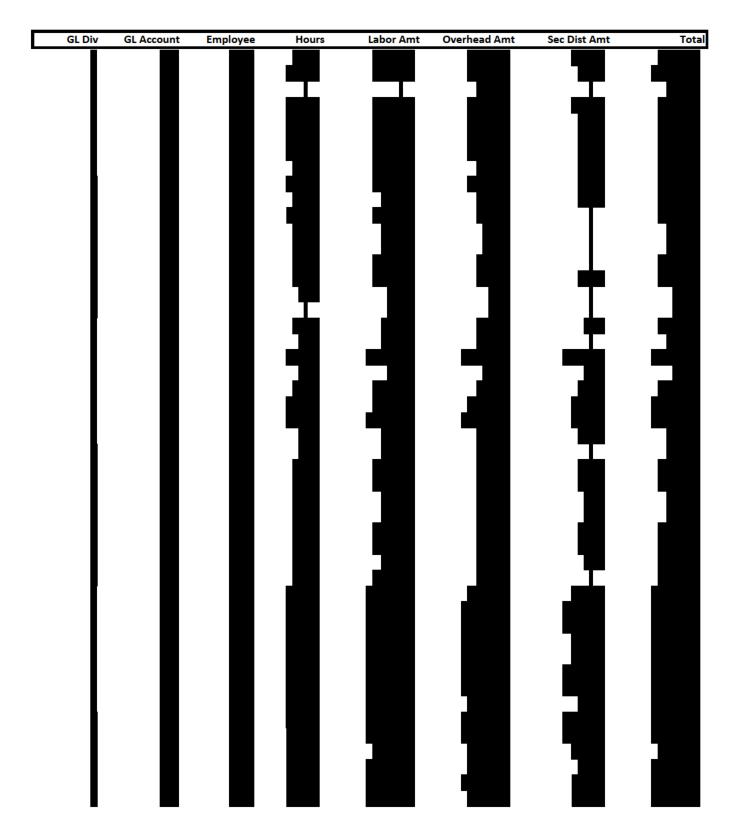


Southern Pioneer Electric Company Exhibit 9 Total Employee Compensation Expense - 2022



Southern Pioneer Electric Company Exhibit 9

Total Employee Compensation Expense - 2022



Southern Pioneer Electric Company Exhibit 9 Total Employee Compensation Expense - 2022

GL Div	GL Account	Employee	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
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	ł			4	4	1	1

Southern Pioneer Electric Company Exhibit 9 Total Employee Compensation Expense - 2022

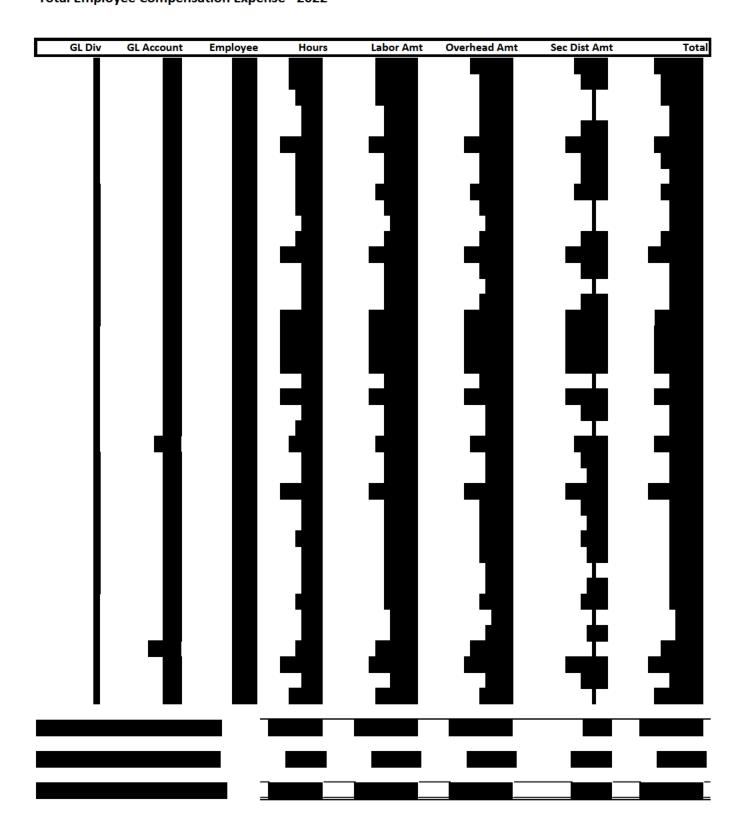


EXHIBIT 10

Calculation of CFC Ratios 87 and 110 2024-2022

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
<u> #87 Total Controllable Expenses per Consumer (\$)</u>	\$ 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		194,952,077

Account	Date	<u>Journal</u>	Description	Actv	Mod	Reference	Amount
Cash Federal and S	State Income Tax F	Paid					
Account: 1 236.71 Subto	ACCR FEDERAL IN 12/12/24 otal For Account: 1	439921	Invoice	410	АР	SPEC 2024 FEDERAL INCOME TAX DEPOSIT PMT	181,000.00 181,000.00
Account: 1 236.72 Subto Total Cash Taxes P	10/16/24 12/12/24 otal For Account: 1	436504 439923	Invoice Invoice	410 410	AP AP	SPEC 1120 TAX PAYMENT PERIOD 12/31/2023 SPEC 2024 KANSAS INCOME TAX DEPOSIT PMT	30,012.00 60,000.00 90,012.00 271,012.00

Income Tax Expense

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
ccount: 1 410.1 DEF INCOME TAX E	XPENSE (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
otal 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>	Description	<u>Actv</u>	<u>Mod</u>	Reference	<u>Amount</u>
<u>Cash Patronage R</u>	eceived from G	&T and Len	der				
Account: 1 123.100	B INV ASSOC OR	G-PATR CAP	COBANK				
	03/15/24	423279	Deposit	410	BR	2023 COBANK PATRONAGE CASH DISTRIBUTION	631,537.45
Account: 1 123.15	NV SUBSID-SUN 01/08/24	LOWER (SE	PC)(PREV MKEC) DAILY CASH	410	GL	SEPC PATRONAGE DIST	863,175.20
	01/08/24	418075		410	0L	SEPC PAIRONAGE DIST	803,175.20
Total Cash Patrona	ge Received fron	n G&T and L	ender				1,494,712.65
Patronage / Reve	nue						
Account: 1 423.0 G	&T CAPITAL CREI	DITS					
Subto	12/31/24 tal For Account: :	443952 1 423.0	SYE 105 SUNFLOWER PATRONAGE ALLOCATION	0	GL	SYE105 SUNFLOWER PATRONAGE ALLOC	2,401,561.63 2,401,561.63
Account: 1 424.0 O	THER CAPITAL C	REDITS					
	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	7,592.13
Subto	tal For Account:	1 424.0					963,439.56
Total Patronage / F	evenue						3,365,001.19

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 Payme Principal payments based on the	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	\$	5,699,565	Total Principal Payments	\$	3,752,230	Form 7 Line 18 - Interest Expense - Other	\$	180,741
rrying Cost Recovered Through ECA \$ (6,415)								
sted Form 7 Line 16 - Interest on LT Debt \$ 5,693,149								

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	\$ 5,608,532	Total Principal Payments	\$ 3,716,522	Form 7 Line 18 - Interest Expense - Other	\$ 230,989

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			2025 Budgeted Principal P Principal payments are recorded in	•	th paid	2025 Interest Expense - Other Interest is recorded in the month billed			
GL Account		Total	GL Account		Total	GL Account		Total	
27.15 - Interest Expense - CoBank LT\$ 5,869,32627.31 - Interest Expense - Storm Uri Amortization & Current\$ 32,263		224.15 - CoBank LT Principal Payments	\$	7,023,181	431.0 - Interest Expense - Security Deposits	\$	124,570		
427.31 - Interest Expense - Storm Uri Amortization & Current	\$	32,263	Term Loan T09	\$	(3,000,000) (1)	431.75 - Interest Expense - CoBank LOC	\$	171,496	
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	\$	5,871,465	Total Principal Payments	\$	4,023,181	Form 7 Line 18 - Interest Expense - Other	\$	296,066	
Carrying Cost Recovered Through ECA	\$	(2,138)							
Adjusted Form 7 Line 16 - Interest on LT Debt	\$	5,869,326							
CoBank Note		Total	CoBank Note		Total				
RX0435 T1	\$	73,974.68	RX0435 T1	\$	560,062				
RX0435 T2	\$	821,705.72	RX0435 T2	\$	595,913				
RX0435 T3	\$	2,529,838.35	RX0435 T3	\$	1,779,001				
RX0435 T4-1	\$	311,389.54	RX0435 T4-1	\$	303,799				
RX0435 T4-2	\$	287,109.62	RX0435 T4-2	\$	170,930				
RX0435 T4-3	\$	197,678.83	RX0435 T4-3	\$	150,878				
RX0435 T5	\$	347,542.84	RX0435 T5	\$	129,368				
RX0435 T6	\$	266,354.62	RX0435 T6	\$	146,247				
Term Loan RX0435T3 T08	\$	-	Term Loan RX0435T3 T08	\$	-				
T07A	\$	603,132.49	T07A	\$	128,580				
Term Note T09	\$	49,124.99	Term Note T09	\$	3,000,000				
New CoBank LT Debt	\$	391,893.36	New CoBank LT Debt	\$	58,404				
Total CoBank LT Interest Expense Per Amort Sched	\$	5,879,745.04	Total CoBank Principal Payments	\$	7,023,181				
Less Interest Expense Reclassed from 427.15 to 427.33	\$	(10,418.67)							
Adjusted Form 7 Line 16 - Interest on LT Debt	\$	5,869,326.37							
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 Interest Rate - Monthly *	0.583%_	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	
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 D)eposits	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 ExpenseOther		-	-	-	-	-	-	-	-	-	-	-	-	-
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

Loan Number Loan Currency Product Type	2113252 USD AMORTIZING LT FIX				Outstand	ding Balance 12/31/24 Issuance Cost Interest Rate	- \$	
Rate Maturity Date Principal Pending Interest Rate Type Loan Status	4/20/2027 \$5,907,687.54 FIXED RATE LOAN OPEN/ACTIVE							
						General Ledger / Bud	dget	Annual Form 7, Pt. O
						Annual	Annual	
		Principal Amount	Interest Amount			Principal Amount	Interest Amount	
Cash Flow Event Dat	•	(Recorded in	(Recorded in			-	(Recorded in Month	Annual Principal
(Paid Date		Month PAID)	Month BILLED)	Bill Date	Year	PAID)	BILLED)	Amount (Billed)
1/22/202	4 1,848,805.30	42,355.65	10,993.87	12/31/2023				
2/20/202		42,590.72	10,767.45	1/31/2024				
3/20/202		42,827.09	9,840.05	2/29/2024				
4/22/202		43,064.78	10,263.56	3/31/2024				
5/20/202		43,303.79	9,715.10	4/30/2024				
6/20/202		43,544.13	9,769.92	5/31/2024				
7/22/202		43,785.80	9,218.84	6/30/2024				
8/20/202		44,028.81	9,286.97	7/31/2024				
9/20/202		44,273.17	9,019.13	8/31/2024				
10/21/202		44,518.89	8,488.31	9/30/2024				
11/20/202	4 1,412,102.15	44,765.97	8,519.86	10/31/2024				
12/20/202	4 1,367,087.73	45,014.42	7,994.52	11/30/2024	2024	524,073.22	110,882.19	526,981.82
1/20/202	5 1,321,823.48	45,264.25	7,998.48	12/31/2024				
2/20/202	5 1,276,308.02	45,515.46	7,739.76	1/31/2025				
3/20/202	5 1,230,539.94	45,768.08	6,771.26	2/28/2025				
4/21/202		46,022.09	7,218.02	3/31/2025				
5/20/202	5 1,138,240.34	46,277.51	6,744.36	4/30/2025				
6/20/202	5 1,091,705.99	46,534.35	6,690.47	5/31/2025				
7/21/202	5 1,044,913.37	46,792.62	6,222.54	6/30/2025				
8/20/202		47,052.32	6,165.71	7/31/2025				
9/22/202		47,313.46	5,888.12	8/31/2025				
10/20/202		47,576.05	5,459.35	9/30/2025				
11/20/202		47,840.09	5,345.77	10/31/2025				
12/22/202	5 807,025.84	48,105.61	4,914.14	11/30/2025	2025	560,061.89	73,974.68	563,170.24

Loan Number Loan Currency Product Type Rate Maturity Date Principal Pending Interest Rate Type Loan Status	2543604 USD AMORTIZING LT FIX 6/20/2041 \$20,592,190.64 FIXED RATE LOAN OPEN/ACTIVE				Outstand	ing Balance 12/31/24 Issuance Cost Interest Rate		
						General Ledger / Bud	lget	Annual Form 7, Pt. O
Cash Flow Event Date	•	•	•			Annual Principal Amount (Recorded in	Annual Interest Amount <i>(Recorded in</i>	Annual Principal
(Paid Date		PAID)	BILLED)	Bill Date	Year	Month PAID)	Month BILLED)	Amount (Billed)
1/22/2024		45,921.39	73,869.23	12/31/2023				
2/20/2024		46,126.88	73,671.17	1/31/2024				
3/20/2024		46,333.30	68,714.81	2/29/2024				
4/22/2024		46,540.64	73,231.07	3/31/2024				
5/20/2024		46,748.91	70,679.23	4/30/2024				
6/20/2024		46,958.11	72,800.87	5/31/2024				
7/22/2024		47,168.25	70,247.18	6/30/2024				
8/20/2024		47,379.33	72,380.88	7/31/2024				
9/20/2024		47,591.35	72,148.31	8/31/2024				
10/21/2024		47,804.32	69,612.91	9/30/2024				
11/20/2024		48,018.24	71,715.52	10/31/2024	2024	564 000 05		
12/20/2024		48,233.13	69,185.31	11/30/2024	2024	564,823.85	855,651.78	567,351.43
1/20/2025		48,448.97	71,264.52	12/31/2024				
2/20/2025		48,665.78	71,041.10	1/31/2025				
3/20/2025		48,883.56	63,976.80	2/28/2025				
4/21/2025		49,102.31	70,591.24	3/31/2025				
5/20/2025		49,322.04	68,106.79	4/30/2025				
6/20/2025		49,542.76	70,137.36	5/31/2025				
7/21/2025		49,764.46	67,658.30	6/30/2025				
8/20/2025		49,987.16	69,686.82	7/31/2025				
9/22/2025		50,210.85	69,448.88	8/31/2025				
10/20/2025		50,435.55	67,004.08	9/30/2025				
11/20/2025		50,661.24	68,984.75	10/31/2025	2025			
12/22/2025	5 14,785,847.49	50,887.95	66,537.97	11/30/2025	2025	595,912.63	821,705.72	598,579.34

Loan Number	2543597				Outstan	ding Balance 12/31/24	\$ 47,329,7	60.96	
Loan Currency	USD					Issuance Cost	t \$	-	
Product Type	AMORTIZING LT FIX					Interest Rate	2	5.37%	
Rate Maturity Date	10/20/2041								
Principal Pending	\$62,884,663.37								
Interest Rate Type	FIXED RATE LOAN								
Loan Status	OPEN/ACTIVE								
						Comments and any / Durd			
						General Ledger / Bud	get		Annual Form 7, Pt. O
						General Ledger / Bud Annual	get Annual		Annual Form 7, Pt. O
		Principal Amount	Interest Amount				-	ount	Annual Form 7, Pt. O
Cash Flow Event Dat	e New Principal	Principal Amount (Recorded in Month				Annual	Annual		Annual Form 7, Pt. O
Cash Flow Event Dat (Paid Date	•	•		Bill Date	Year	Annual Principal Amount	Annual Interest Amo		
	e) Balance	(Recorded in Month	(Recorded in Month	Bill Date 12/31/2023	Year	Annual Principal Amount (Recorded in Month	Annual Interest Amc (Recorded in N		Annual Principal Amount

						Inceoraca in Month	Annuar i nncipar Announc
Balance	PAID)	BILLED)	Bill Date	Year	PAID)	BILLED)	(Billed)
48,878,860.77	137,090.90	227,044.74	12/31/2023				
48,741,156.39	137,704.38	226,453.44	1/31/2024				
48,602,835.78	138,320.61	211,236.39	2/29/2024				
48,463,896.19	138,939.59	225,139.64	3/31/2024				
48,324,334.84	139,561.35	217,311.16	4/30/2024				
48,184,148.95	140,185.89	223,855.32	5/31/2024				
48,043,335.73	140,813.22	216,021.38	6/30/2024				
47,901,892.37	141,443.36	222,601.49	7/31/2024				
47,759,816.05	142,076.32	221,907.21	8/31/2024				
47,617,103.94	142,712.11	214,127.84	9/30/2024				
47,473,753.20	143,350.74	220,615.18	10/31/2024				
47,329,760.96	143,992.24	212,851.33	11/30/2024	2024	1,686,190.71	2,631,389.18	1,693,736.42
47,185,124.35	144,636.61	219,268.80	12/31/2024				
47,039,840.50	145,283.85	218,601.80	1/31/2025				
46,893,906.50	145,934.00	196,881.50	2/28/2025				
46,747,319.45	146,587.05	217,258.84	3/31/2025				
46,600,076.42	147,243.03	209,631.57	4/30/2025				
46,452,174.48	147,901.94	215,903.83	5/31/2025				
46,303,610.68	148,563.80	208,292.66	6/30/2025				
46,154,382.05	149,228.63	214,558.83	7/31/2025				
46,004,485.62	149,896.43	213,848.49	8/31/2025				
45,853,918.41	150,567.21	206,339.63	9/30/2025				
45,702,677.41	151,241.00	212,462.89	10/31/2025				
45,550,759.61	151,917.80	204,948.12	11/30/2025	2025	1,779,001.35	2,529,838.35	1,786,962.39
	Balance 48,878,860.77 48,741,156.39 48,602,835.78 48,602,835.78 48,602,835.78 48,463,896.19 48,324,334.84 48,184,148.95 48,043,335.73 47,901,892.37 47,617,103.94 47,473,753.20 47,329,760.96 47,185,124.35 47,039,840.50 46,893,906.50 46,747,319.45 46,600,076.42 46,452,174.48 46,303,610.68 46,154,382.05 46,004,485.62 45,853,918.41 45,702,677.41	BalancePAID)48,878,860.77137,090.9048,741,156.39137,704.3848,602,835.78138,320.6148,463,896.19138,939.5948,324,334.84139,561.3548,184,148.95140,185.8948,043,335.73140,813.2247,901,892.37141,443.3647,759,816.05142,076.3247,617,103.94142,712.1147,473,753.20143,350.7447,329,760.96143,992.2447,039,840.50145,283.8546,893,906.50145,934.0046,747,319.45146,587.0546,600,076.42147,243.0346,452,174.48147,901.9446,303,610.68148,563.8046,154,382.05149,228.6346,004,485.62149,896.4345,853,918.41150,567.2145,702,677.41151,241.00	BalancePAID)BILLED)48,878,860.77137,090.90227,044.7448,741,156.39137,704.38226,453.4448,602,835.78138,320.61211,236.3948,463,896.19138,939.59225,139.6448,324,334.84139,561.35217,311.1648,184,148.95140,185.89223,855.3248,043,335.73140,813.22216,021.3847,901,892.37141,443.36222,601.4947,759,816.05142,076.32221,907.2147,617,103.94142,712.11214,127.8447,329,760.96143,350.74220,615.1847,039,840.50145,283.85218,601.8046,747,319.45146,587.05217,258.8446,600,076.42147,243.03209,631.5746,452,174.48147,901.94215,903.8346,303,610.68148,563.80208,292.6646,154,382.05149,286.63213,848.4945,853,918.41150,567.21206,339.6345,702,677.41151,241.00212,462.89	48,878,860.77137,090.90227,044.7412/31/202348,741,156.39137,704.38226,453.441/31/202448,602,835.78138,320.61211,236.392/29/202448,463,896.19138,939.59225,139.643/31/202448,324,334.84139,561.35217,311.164/30/202448,043,335.73140,185.89223,855.325/31/202448,043,335.73140,813.22216,021.386/30/202447,901,892.37141,443.36222,601.497/31/202447,759,816.05142,076.32221,907.218/31/202447,617,103.94142,712.11214,127.849/30/202447,329,760.96143,992.24212,851.3311/30/202447,039,840.50145,283.85218,601.801/31/202546,893,906.50145,934.00196,881.502/28/202546,600,076.42147,243.03209,631.574/30/202546,600,076.42147,243.03209,631.574/30/202546,52,174.48147,901.94215,903.835/31/202546,530,610.68148,563.80208,292.666/30/202546,545,2174.48147,901.94215,903.835/31/202546,545,2174.48147,928.63214,558.837/31/202546,600,4485.62149,896.43213,848.498/31/202546,004,485.62149,896.43213,848.498/31/202545,853,918.41150,567.21206,339.639/30/202545,702,677.41151,241.00212,462.8910/31/2025	BalancePAID)BILLED)Bill DateYear48,878,860.77137,090.90227,044.7412/31/202348,741,156.39137,704.38226,453.441/31/202448,602,835.78138,320.61211,236.392/29/202448,63,896.19138,939.59225,139.643/31/202448,324,334.84139,561.35217,311.164/30/202448,043,335.73140,185.89223,855.325/31/202447,901,892.37141,443.36222,601.497/31/202447,759,816.05142,076.32221,907.218/31/202447,617,103.94142,712.11214,127.849/30/202447,329,760.96143,992.24212,851.3311/30/202447,039,840.50145,283.85218,601.801/31/202447,039,840.50145,283.85218,601.801/31/202546,693,906.50145,934.00196,881.502/28/202546,542,174.48147,01.94215,903.835/31/202546,545,174.48147,901.94215,903.835/31/202546,545,2174.48147,901.94215,903.835/31/202546,545,2174.48147,901.94215,903.835/31/202546,545,2174.48147,901.94215,903.835/31/202546,545,2174.48147,901.94215,903.835/31/202546,545,2174.48147,901.94215,903.835/31/202546,545,2174.48147,901.94215,903.835/31/202546,545,2174.48147,901.94215,903.835/31/202546,545,2174.48	BalancePAID)BILLED)Bill DateYearPAID)48,878,860.77137,090.90227,044.7412/31/202348,741,156.39137,704.38226,453.441/31/202448,602,835.78138,320.61211,236.392/29/202448,63,896.19138,939.59225,139.643/31/202448,324,334.84139,561.35217,311.164/30/202448,184,148.95140,185.89223,855.325/31/202447,901,892.37141,443.36222,601.497/31/202447,759,816.05142,076.32221,907.218/31/202447,617,103.94142,712.11214,127.849/30/202447,329,760.96143,992.24212,851.3311/30/202447,39,753.20145,338.5218,601.801/31/202546,893,906.50145,934.00196,881.502/28/202546,6747,319.45146,587.05217,258.843/31/202546,600,076.42147,243.03209,631.574/30/202546,630,61.081445,563.80208,292.666/30/202546,630,61.08148,563.80208,292.666/30/202546,645,174.48147,901.94215,903.835/31/202546,630,61.68148,563.80208,292.666/30/202546,630,61.68148,563.80208,292.666/30/202546,645,174.48147,901.94215,903.835/31/202546,645,62149,286.63214,558.837/31/202546,645,62149,286.63214,558.837/31/202546,645,62149,286.6	Balance PAID) BIILED) Bill Date Year PAID) BIILED) 48,878,860.77 137,090.90 227,044.74 12/31/2023 12/31/2024 12/31/2024 48,602,835.78 138,320.61 211,236.39 2/29/2024 12/31/2024 12/31/2024 48,63,896.19 138,939.59 222,513.96 3/31/2024 12/31/2024 12/31/2024 48,83,84,148.95 140,185.89 223,855.32 5/31/2024 12/31/31.16 4/30/2024 48,043,335.73 140,813.22 216,021.38 6/30/2024 12/31/2024 12/31/2024 47,759,816.05 142,076.32 221,907.21 8/31/2024 16/86,190.71 2,631,389.18 47,759,816.05 142,076.32 221,907.21 8/31/2024 2024 1,686,190.71 2,631,389.18 47,759,816.05 142,076.32 221,907.21 8/31/2024 2024 1,686,190.71 2,631,389.18 47,739,740.36 129,268.80 12/31/2024 2024 1,686,190.71 2,631,389.18 47,039,840.50 145,283.85 218,601.80

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

						General Leuger / Duu	gei
						Annual	Annual
Cash Flow Event	P New Principal (Re	rincipal Amount ecorded in Month	Interest Amount (Recorded in			Principal Amount (Recorded in	Interest Amount (Recorded in
Date (Paid Date)	Balance	PAID)	Month BILLED)	Bill Date	Year	Month PAID)	Month 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
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

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

	General I	.edger / Budget		Annual Fo	rm 7, Pt. O
Ye	Principa (Reco	rded in (l	Annual erest Amount Recorded in		Principal
Ye	ar Mont	h PAID) M	onth BILLED)	Amour	nt (Billed)
20	24	294,507.65	326,699.38		295,270.91
20	25	303,798.53	311,389.54		304,585.88

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 5.9

5.96%

						General Ledger / Bud	dget	Annual Form 7, Pt. O
						Annual	Annual	
Cook Flow Front Data		Principal Amount	Interest Amount			Principal Amount	Interest Amount	
Cash Flow Event Date	• •	ecorded in Month	(Recorded in		Maria	(Recorded in	(Recorded in	Annual Principal
(Paid Date)	Balance	PAID)	Month BILLED)	Bill Date	Year	Month PAID)	Month BILLED)	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

Cash Flow Event

Date (Paid Date) 1/22/2024

2/20/2024

3/20/2024

4/22/2024

5/20/2024

6/20/2024

7/22/2024

8/20/2024

9/20/2024

10/21/2024

11/20/2024

12/20/2024

1/20/2025

2/20/2025

3/20/2025

4/21/2025

5/20/2025

6/20/2025

7/21/2025

8/20/2025

9/22/2025

10/20/2025

11/20/2025

12/22/2025

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 / Bud	dget	Annual Form 7, Pt. O
New Principal	Principal Amount (Recorded in Month	Interest Amount (Recorded in Month			Annual Principal Amount (Recorded in	Annual Interest Amount (Recorded in	Annual Principal
Balance	PAID)	BILLED)	Bill Date	Year	Month PAID)	Month BILLED)	Amount (Billed)
4,057,339.55	11,335.12	17,763.29	12/31/2023				
4,045,955.03	11,384.52	17,715.69	1/31/2024				
4,033,383.31	12,571.72	16,525.43	2/29/2024				
4,021,894.39	11,488.92	17,611.40	3/31/2024				
4,009,789.99	12,104.40	16,996.26	4/30/2024				
3,998,198.25	11,591.74	17,507.33	5/31/2024				
3,985,993.91	12,204.34	16,893.36	6/30/2024				
3,974,298.46	11,695.45	17,407.33	7/31/2024				
3,962,552.04	11,746.42	17,351.56	8/31/2024				
3,950,197.36	12,354.68	16,743.44	9/30/2024				
3,938,345.91	11,851.45	17,250.02	10/31/2024				
3,925,889.14	12,456.77	16,641.63	11/30/2024	2024	142,785.53	205,786.08	143,407.80
3,913,931.75	11,957.39	17,142.63	12/31/2024				
3,901,922.25	12,009.50	17,089.18	1/31/2025				
3,888,214.78	13,707.47	15,391.34	2/28/2025				
3,876,093.20	12,121.58	16,981.78	3/31/2025				
3,863,373.88	12,719.32	16,381.51	4/30/2025				
3,851,144.05	12,229.83	16,870.88	5/31/2025				
3,838,319.51	12,824.54	16,274.86	6/30/2025				
3,825,980.49	12,339.02	16,763.78	7/31/2025				
3,813,587.69	12,392.80	16,706.90	8/31/2025				
3,800,604.76	12,982.93	16,120.39	9/30/2025				
3,788,101.37	12,503.39	16,598.03	10/31/2025				
3,775,010.95	13,090.42	16,009.72	11/30/2025	2025	150,878.19	197,678.83	151,535.73

RX0435 T4-3

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

5.460%

						General Ledger / Bud	get	Annual Form 7, Pt. O
						Annual	Annual	
		Principal Amount	Interest Amount			Principal Amount	Interest Amount	
Cash Flow Event	New Principal	(Recorded in Month	(Recorded in Month			(Recorded in Month	(Recorded in Month	Annual Principal
Date (Paid Date)	Balance	PAID)	BILLED)	Bill Date	Year	PAID)	BILLED)	Amount (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	355,585.57	125,760.95
1/20/2025	6,331,584.93	10,102.70	29,848.25	12/31/2024				
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

RX0435 T5

Long Term Amortizing Fix Facility/Loan Maturity Date: 12/20/2049 Interest calculations are for estimating purposes only

		Principal Amount	Interest Amount	
Cash Flow Event	New Principal	(Recorded in Month	(Recorded in Month	
Date (Paid Date)	Balance	PAID)	BILLED)	Bill Date
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
1/20/2025	6,344,679.03	11,520.96	22,905.74	12/31/2024
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

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

	General Ledger / Bud	lget	Annual Form 7, Pt. O
	Annual Principal Amount (Recorded in Month		Annual Principal
Year	PAID)	BILLED)	Amount (Billed)
2024	139,445.21	273,166.85	139,947.13
2025	146,247.12	266,354.62	146,773.53

Term Loan (3 year) Loan Maturity Date: 0 Future interest expen		e are no required pr	rincipal payments until 2	024.	Outstan	iding Balance 12/31/24 Issuance Cost Interest Rate	\$-	
Cash Flow Event Date (Paid Date)		Principal Amount Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	Bill Date	Year	General Ledger / Bud Annual Principal Amount (Recorded in Month PAID)	get Annual Interest Amount (Recorded in Month BILLED)	Annual Form 7, Pt. O Annual Principal Amount (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				

RX0435 T8

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

						General Ledger / Bud	get	Annual Form 7, Pt. O
						Annual	Annual	
		Principal Amount	Interest Amount			Principal Amount	Interest Amount	
Cash Flow Event			(Recorded in Month			(Recorded in Month	(Recorded in Month	Annual Principal
Date (Paid Date)	Balance	PAID)	BILLED)	Bill Date	Year	PAID)	BILLED)	Amount (Billed)
1/22/2024				12/31/2023				
2/20/2024				1/31/2024				
3/29/2024	10,100,000.00			2/29/2024				
4/22/2024	10,091,012.01	8,987.99	5,033.17	3/31/2024				
5/20/2024	10,080,301.51	10,710.50	50,318.23	4/30/2024				
6/20/2024	10,071,212.08	9,089.43	51,941.75	5/31/2024				
7/22/2024	10,060,402.90	10,809.18	50,216.90	6/30/2024				
8/20/2024	10,051,211.01	9,191.89	51,843.19	7/31/2024				
9/20/2024	10,041,971.78	9,239.23	51,787.16	8/31/2024				
10/21/2024	10,031,016.90	10,954.88	50,071.65	9/30/2024				
11/20/2024	10,021,673.68	9,343.22	51,690.56	10/31/2024				
12/20/2024	10,010,617.64	11,056.04	49,970.83	11/30/2024	2024	89,382.36	464,457.46	-10,001,169.38 T08 (\$10.1M) refinanced T09 (\$3M) and T07A (\$10.1M)
1/20/2025	10,001,169.38	9,448.26	51,584.02	12/31/2024				
2/20/2025	9,991,672.47	9,496.91	51,530.28	1/31/2025				
3/20/2025	9,977,147.47	14,525.00	46,502.35	2/28/2025				
4/21/2025	9,967,526.85	9,620.62	51,422.61	3/31/2025				
5/20/2025	9,956,200.98	11,325.87	49,701.88	4/30/2025				
6/20/2025	9,946,472.50	9,728.48	51,304.65	5/31/2025				
7/21/2025	9,935,041.71	11,430.79	49,597.30	6/30/2025				
8/20/2025	9,925,204.28	9,837.43	51,196.02	7/31/2025				
9/22/2025	9,915,316.19	9,888.09	51,140.34	8/31/2025				
10/20/2025	9,903,730.13	11,586.06	49,442.54	9/30/2025				
11/20/2025	9,893,731.46	9,998.67	51,035.28	10/31/2025				
12/22/2025	9,882,037.84	11,693.62	49,335.32	11/30/2025	2025	128,579.80	603,132.49	129,241.91

Outstanding Balance 12/31/24 \$ 10,010,617.64

Issuance Cost \$

Interest Rate

-

5.980%

Term Loan (1 year) Loan Maturity Date: 03 Future interest expens		ere are no required pr	incipal payments until 2	2025.	Outstar	nding Balance 12/31/24 Issuance Cost Interest Rate	\$ -	
		Principal Amount	Interest Amount			General Ledger / Bud Annual Principal Amount	get Annual Interest Amount	Annual Form 7, Pt. O
Cash Flow Event	•	•	(Recorded in Month			(Recorded in Month	•	Annual Principal
Date (Paid Date)	Balance	PAID)	BILLED)	Bill Date	Year	PAID)	BILLED)	Amount (Billed)
3/29/2024	3,000,000.00			- 1 1				
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	2024	0.00	151,741.67	-3,000,000.00 T08 (\$10.1M) refinanced T09 (\$3M) and T07A (\$10.1M)
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	2025	3,000,000.00	49,124.99	3,000,000.00
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	2026	0.00	0.00	0.00
1/20/2027	-	-	-	12/31/2023				

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

Division	Account	Account Description	Amount
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			2,397,927.56

EXHIBIT 12

CONFIDENTIAL

							Last					Exclusion	Dues, etc. EXCLUD		Dues, etc. in Exhibit	3 ('AMOUNT'
Division 1 - Southern	Account Account Desc 426.1 DONATIONS	Activity 101 - DONATIONS	Period Date Jan-24 1/12/2024 \$	Amount 500.00	Invoice Reference 009-2024 ANNUAL FUNDRAISER - LIBERAL	3194 SOUTHWEST		ournal Journal Desc 418800 Invoice	Module Accounts	Form 7 Line No. 19-Other Deductions	Classification Donations (including labor)	%	Adjusted Exhibit 3	Below (250.00)	less 'EXCLUDED') \$	250.00
1 - Southern	426.1 DONATIONS	101 - DONATIONS	Feb-24 2/1/2024 \$	74.60	20240223110738 SATANTA CHAMBER BASKET DONATION	MIRACLES INC 2193 TERRAZAS RUBY	49607	421306 Invoice	Payable Accounts Payable	19-Other Deductions	Donations (including labor)	5	D% \$	(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 Pavable	19-Other Deductions	Donations (including labor)	5	D% \$	(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)	5	D% \$	(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)	5	D% \$	(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)	5	D% \$	(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)	5	D% \$	(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)		D% \$	(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)		D% \$	(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)		D% \$	(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)		D% \$	(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)		D% \$	(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	10	D% \$	(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)	5	D% \$	(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)	5	D% \$	(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)		0% \$	(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 LIBARY	1039910	425620 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)		D% \$	(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 LIBARY	1040396	430406 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)		D% \$	(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		D% \$	(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)			(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		D% \$	(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)	5	D% \$	(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)	5	D% \$	(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)	5	0% \$	(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)	5	D% \$	(75.00)	\$	75.00
1 - Southern	426.1 DONATIONS	101 - DONATIONS	Sep-24 9/9/2024 \$	258.92	2503 DONATION YOUTH SHIRTS&HATS,COACH SHIRT	S 4126 D&K FLORAL & DESIGN LLC	1040651	433909 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	5	0% \$	(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		1040724	434735 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)		0% \$	(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)		D% \$	(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)	5	D% \$	(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		0% \$	(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)		D% \$	(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		D% \$	(250.00)	\$	-
1 - Southern	426.1 DONATIONS	101 - DONATIONS	Oct-24 10/15/2024 \$	150.00	20241015-2177 MEADOWLARK ELEMENTARY FALL FESTIVAL '24		1040836	436204 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)		D% \$	(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)		D% \$	(12.52)	\$	12.52
1 - Southern	426.1 DONATIONS	101 - DONATIONS	Oct-24 10/20/2024 \$	54.14	20241108125123 SHRM MTG SILENT AUCT DONATION	2351 MORALES, MELISSA S	51628	437999 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)		D% \$	(27.07)	\$	27.07
1 - Southern 1 - Southern	426.1 DONATIONS 426.1 DONATIONS	101 - DONATIONS 101 - DONATIONS	Oct-24 10/22/2024 \$	65.00	20241022-1946 HIGH SCHOOL DRAMA DEPT-DINNER THEATER 20241104-4455 THANKSGIVING/CHRISTMAS MEAL FOR RESIDEN	1946 MEDICINE LODGE HIGH SCHOOL	1040868	436651 Invoice	Accounts Payable Accounts	19-Other Deductions	Donations (including labor) Donations (including labor)		0% \$ 0% \$	(32.50)	\$	32.50 50.00
1 - Southern 1 - Southern	426.1 DONATIONS 426.1 DONATIONS	101 - DONATIONS 101 - DONATIONS	Nov-24 11/4/2024 \$	100.00 435.94	20241104-4455 THANKSGIVING/CHRISTMAS MEAL FOR RESIDEN 20241209201122 ST FRANCIS DONATION	IT 4455 PRAIRIE PLAZA APARTMENTS 2193 TERRAZAS RUBY	1041102 51739	439208 Invoice 439710 Invoice	Payable	19-Other Deductions	Donations (including labor) Donations (including labor)		D% \$ D% \$	(50.00)	\$ \$	50.00
1 - Southern 1 - Southern	426.1 DONATIONS 426.1 DONATIONS	101 - DONATIONS	Nov-24 11/20/2024 \$ Dec-24 12/1/2024 \$	435.94	20241209201122 ST FRANCIS DONATION 20241126-2352 2024 PARTNERSHIP CONTRIBUTION - SPECo	2193 TERRAZAS RUBY 2352 PHEASANT HEAVEN		439710 Invoice 440820 Invoice	Accounts Payable Accounts	19-Other Deductions	Donations (including labor)		D% S	(217.97)	s s	217.97
				,		CHARITIES INC			Payable						ş	
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)		D% \$	(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	1041359	440540 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	5	D% \$	(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	INC 3470 WESTERN KANSAS CHILD ADVOCACY CENTER	1041362	440540 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	5	D% \$	(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	1041361	440540 Invoice	Accounts	19-Other Deductions	Donations (including labor)	5	D% \$	(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	MIRACLES INC 3663 SOUTHWEST KS QUILTS OF VALOR	1041360	440562 Invoice	Payable Accounts Payable	19-Other Deductions	Donations (including labor)	5	0% \$	(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)	5	D% \$	(1,250.00)	\$	1,250.00

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							Last					Exclusion	Dues, etc. E)			hibit 3 ('AMOUNT'
Division 1 - Southern	Account Account Desc 426.1 DONATIONS	Activity 108 - DONATIONS - BENEVOLENT	Period Date Nov-24 11/1/2024 \$	Amount 5,000.00	Invoice Reference 20241101-4401 HUGS - BLACK W/FLEXI CONNECT W/MATS	4401 MEDICINE LODGE	Check/Tran 1040931	Journal Journal Desc 437673 Invoice	Module Accounts	Form 7 Line No. 19-Other Deductions	Classification Donations (including labor)	% 5	Adjusted Exh	(2,500.00)	less 'EXCLUDED' \$	2,500.00
1 - Southern	426.1 DONATIONS	FUND 108 - DONATIONS - BENEVOLENT FUND	Dec-24 12/12/2024 \$	2,000.00	20241212-4456 HUGS DONATION FOOD PANTRY	WRESTLING CLUB 4456 FIRST SOUTHERN BAPTIST CHURCH	1041323	440028 Invoice	Payable Accounts Payable	19-Other Deductions	Donations (including labor)	5	0% \$	(1,000.00)	\$	1,000.00
1 - Southern	426.1 DONATIONS	FUND 108 - DONATIONS - BENEVOLENT FUND	Dec-24 12/12/2024 \$	4,000.00	20241212-4295 HUGS DONATION	4295 LIBERAL POLICE & COMMUNITY ASSOCIATION	1041324	440028 Invoice	Payable Accounts Payable	19-Other Deductions	Donations (including labor)	5	0% \$	(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	ASSOCIATION	0	436434 Direct Charge and Transfer	Work Order	19-Other Deductions	Donations (including labor)	5	0% \$	(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 WO#29240092		0	442505 Direct Charge and Transfer	Work Order	19-Other Deductions	Donations (including labor)	5	0% \$	(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 WO#29230095		0		Work Order	19-Other Deductions	Donations (including labor)	5	0% \$	(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		Accounts Payable	19-Other Deductions	Donations (including labor)	5	0% \$	(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)	5	0% \$	(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.	18153	435381 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	5	0%\$	(2,800.00)	\$	2,800.00
1 - Southern	426.13 SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-24 7/2/2024 \$	1,000.00	20240702151820 SCHOLARSHIP	1108 KANSAS STATE	1040399	429847 Invoice	Accounts	19-Other Deductions	Donations (including labor)	5	0% \$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-24 7/2/2024 \$	1,000.00	20240702152047 SCHOLARSHIP	UNIVERSITY 1108 KANSAS STATE	1040403	429847 Invoice	Payable Accounts	19-Other Deductions	Donations (including labor)	5	0%\$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-24 7/2/2024 \$	1,000.00	20240702152350 SCHOLARSHIP	UNIVERSITY 1108 KANSAS STATE	1040402	429847 Invoice	Payable Accounts	19-Other Deductions	Donations (including labor)	5	0% \$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-24 7/2/2024 \$	1,000.00	20240702153557 SCHOLARSHIP	UNIVERSITY 1108 KANSAS STATE	1040400	429847 Invoice	Payable Accounts	19-Other Deductions	Donations (including labor)	5	0%\$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-24 7/2/2024 \$	1,000.00	20240702153820 SCHOLARSHI	UNIVERSITY 1108 KANSAS STATE	1040401	429847 Invoice	Payable Accounts	19-Other Deductions	Donations (including labor)	5	0% \$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-24 7/2/2024 \$	1,000.00	20240702155533 SCHOLARSHIP	UNIVERSITY 1109 SEWARD COUNTY COMMUNITY	1040416	429847 Invoice	Payable Accounts Payable	19-Other Deductions	Donations (including labor)	5	0% \$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-24 7/2/2024 \$	1,000.00	20240702155709 SCHOLARSHIP	COLLEGE/AREA 1109 SEWARD COUNTY COMMUNITY	1040415	429847 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	5	0%\$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS	101 - DONATIONS	Jul-24 7/2/2024 \$	1,000.00	20240702155843 SCHOLARSHIP	COLLEGE/AREA 1109 SEWARD COUNTY COMMUNITY COLLEGE/AREA	1040413	429847 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	5	0% \$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS		Jul-24 7/2/2024 \$	1,000.00	20240702160026 SCHOLARSHIP	1109 SEWARD COUNTY COMMUNITY COLLEGE/AREA	1040412		Accounts Payable	19-Other Deductions	Donations (including labor)	5	0%\$	(500.00)	\$	500.00
1 - Southern 1 - Southern	426.13 SCHOLARSHIP AWARDS 426.13 SCHOLARSHIP AWARDS		Jul-24 7/2/2024 \$	1,000.00	20240702160136 SCHOLARSHIP 20240702150129 SCHOLARSHIP	1109 SEWARD COUNTY COMMUNITY COLLEGE/AREA 1113 TABOR COLLEGE	1040414	429847 Invoice 429847 Invoice	Accounts Payable Accounts	19-Other Deductions	Donations (including labor) Donations (including labor)		0% \$ 0% \$	(500.00)	\$	500.00
					20240702150129 SCHOLARSHIP 20240702150840 SCHOLARSHIP	1120 PRATT			Payable	19-Other Deductions					s s	500.00
1 - Southern 1 - Southern	426.13 SCHOLARSHIP AWARDS 426.13 SCHOLARSHIP AWARDS		Jul-24 7/2/2024 \$	1,000.00	20240702150840 SCHOLARSHIP	COMMUNITY COLLEGE 1120 PRATT	1040410	429847 Invoice	Accounts Payable Accounts	19-Other Deductions	Donations (including labor) Donations (including labor)		0% \$ 0% \$	(500.00)	s	500.00
						COMMUNITY COLLEGE			Payable							
1 - Southern	426.13 SCHOLARSHIP AWARDS		Jul-24 7/2/2024 \$	1,000.00	20240702154151 SCHOLARSHIP	1122 FORT HAYS STATE UNIVERSITY	1040393	429847 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)		0%\$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS		Jul-24 7/2/2024 \$	1,000.00	20240702154426 SCHOLARSHIP	1122 FORT HAYS STATE UNIVERSITY	1040394	429847 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)		0%\$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS		Jul-24 7/2/2024 \$	1,000.00	20240702154628 SCHOLARSHIP	1240 WICHITA STATE UNIVERSITY	1040426	429847 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)		0%\$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS		Jul-24 7/2/2024 \$	1,000.00	20240702154836 SCHOLARSHIP	1240 WICHITA STATE UNIVERSITY	1040427	429847 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)		0% \$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS		Jul-24 7/2/2024 \$	1,000.00	20240702155345 SCHOLARSHIP	1240 WICHITA STATE UNIVERSITY	1040425	429847 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)		0%\$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS		Jul-24 7/2/2024 \$	1,000.00	20240702150446 SCHOLARSHIP	1241 WEST TEXAS A&M UNIVERSITY	1040424	429847 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)		0%\$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS		Jul-24 7/2/2024 \$	1,000.00	20240702160403 SCHOLARSHIP	2293 DODGE CITY COMMUNITY COLLEGE	1040391	429847 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	5	0% \$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS		Jul-24 7/2/2024 \$	1,000.00	20240702160539 SCHOLARSHIP	2293 DODGE CITY COMMUNITY COLLEGE	1040390		Accounts Payable	19-Other Deductions	Donations (including labor)		0% \$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS		Jul-24 7/2/2024 \$	1,000.00	20240702151424 SCHOLARSHIP	2294 NORTH CENTRAL KS TECHNICAL COLLEGE		429847 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)		0% \$	(500.00)	\$	500.00
1 - Southern 1 - Southern	426.13 SCHOLARSHIP AWARDS 426.13 SCHOLARSHIP AWARDS		Jul-24 7/2/2024 \$	1,000.00	20240702151603 SCHOLARSHIP	2294 NORTH CENTRAL KS TECHNICAL COLLEGE 3534 FORT SCOTT	1040407	429847 Invoice	Accounts Payable Accounts	19-Other Deductions	Donations (including labor) Donations (including labor)		0% \$ 0% \$	(500.00)	\$	500.00
1 - Southern	426.13 SCHOLARSHIP AWARDS		Jul-24 7/2/2024 \$	1,000.00	20240702151756 SCHOLARSHIP	COMMUNITY COLLEGE 3802 NORTHWESTERN		429847 Invoice	Payable	19-Other Deductions	Donations (including labor)		0% \$	(500.00)	s	500.00
						OKLAHOMA STATE UNIVERSITY			Payable							
1 - Southern	426.13 SCHOLARSHIP AWARDS		Aug-24 8/13/2024 \$	(1,000.00)	MR Invoice		0		Miscellaneous Receivable		Donations (including labor)		0% \$	500.00	\$	(500.00)
1 - Southern	426.13 SCHOLARSHIP AWARDS		Aug-24 8/16/2024 \$	1,000.00	20240816110338 SCHOLARSHIP	1240 WICHITA STATE UNIVERSITY	1040578	432403 Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)		0%\$	(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		0% \$	(9.99)	\$	-
1 - Southern	426 3 PENALTIES	15 - MISCELLANEOUS	Feb-24 2/12/2024 \$	10.00	488129 FEE ACCT NUMBER 50526	4281 IDEATEK TELCOM	1039548		Accounts Payable	19-Other Deductions	Penalties		0% \$	(10.00)	\$	-
1 - Southern 1 - Southern	426.3 PENALTIES	15 - MISCELLANEOUS	Sep-24 9/20/2024 \$	375.72	20241008143539 FINANCE CHARGE 20241008143540 FINANCE CHARGE REFUND	1408 SOUTHERN PIONEER ELECTRIC CO 1408 SOUTHERN	51422	435798 Invoice	Accounts Payable Accounts	19-Other Deductions	Penalties		0% \$ 0% \$	(375.72)	\$	
						PIONEER ELECTRIC CO			Payable		, charges				ş	-
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	10	0% \$	(10.00)	\$	-

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Exhibit 12

							Last					Exclusion		tc. EXCLUDED/ See Adj		es, etc. in Exhibit 3 ('AMOUNT'
Division 1 - Southern	Account Account Desc 426.3 PENALTIES	Activity 15 - MISCELLANEOUS	Period Date Oct-24 10/16/202	Amount 4 \$ 1,268.00	Invoice Reference 20241016-1120 SPEC 1120 TAX PAYMENT 12/31/2023 PENALTY	2711 KANSAS DEPT OF	Check/Tran 7993	Journal Journal Desc 436504 Invoice	Module Accounts	Form 7 Line No. 19-Other Deductions	Classification Penalties	% 10	Adjusted	1 Exhibit 3 Below (1,268.00)	les:	'EXCLUDED')
1 - Southern	426.3 PENALTIES	15 - MISCELLANEOUS	Dec-24 12/31/202	4 \$ 2,516.00	SYE150-PRIOR YEAR TAX PROVISION TRUE-UP	REVENUE	0	446066 SYE150- PROVISION FO INCOME TAX		19-Other Deductions	Penalties	10	00% \$	(2,516.00)	\$	-
1 - Southern	588.4 DISTR OP-ADV, DUES, PROMO, ENTERTMNT	100 - ADVERTISING/SPONSORSHIP/PR	Mar-24 3/18/202	4 \$ 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	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR	Mar-24 3/31/202	4 \$ 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	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Dec-24 12/31/202	4 \$ 1,127.26	CORRECT GL CODING JF BEAVER INV 87443		0	442675 Journal Entry	General Ledge	6-Distribution Expense- Operation	Advertising-General/Sponsorship	10	00% \$	(1,127.26)	\$	
1 - Southern	588.4 DISTR OP-ADV, DUES,	8 - DUES	Jan-24 1/17/202	4 \$ 220.00	20240123145620 IEEE MEMBERSHIP DUES	1799 BEECHER, BRIAN D	49283	419288 Invoice	Accounts	6-Distribution Expense-	Dues	5	50% \$	(110.00)	\$	110.00
1 - Southern	PROMO, ENTERTMNT 588.4 DISTR OP-ADV, DUES, PROMO, ENTERTMNT	8 - DUES	Mar-24 3/25/202	4 \$ 200.00	20240325-38455 SPEC 2024 MEMBERSHIP DUES	3845 KANSAS SAFETY COORDINATORS ASSOCIATION	1039686	423197 Invoice	Payable Accounts Payable	Operation 6-Distribution Expense- Operation	Dues	5	50% \$	(100.00)	\$	100.00
1 - Southern	588.4 DISTR OP-ADV, DUES,	8 - DUES	May-24 5/10/202	4 \$ 129.00	9114508816 2024 RED PASS PLUS ANNUAL MEMBERSHIP FEE		1040071	426343 Invoice	Accounts	6-Distribution Expense-	Dues	5	50% \$	(64.50)	\$	64.50
1 - Southern	PROMO, ENTERTMNT 588.4 DISTR OP-ADV, DUES, PROMO, ENTERTMNT	8 - DUES	Jul-24 7/8/202	4 \$ 75.00	20240708-14675 KMMA REGISTRATION FEES EE#1138	1467 KANSAS MATERIAL MANAGERS	1040318	429874 Invoice	Payable Accounts Payable	Operation 6-Distribution Expense- Operation	Dues	5	50% \$	(37.50)	\$	37.50
1 - Southern	905.4 CUSTOMER RECORDS- ADV, DUES, PROMO, ENTER	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Apr-24 4/29/202	4 \$ 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	10	00%\$	(662.91)	\$	
1 - Southern	905.4 CUSTOMER RECORDS- ADV, DUES, PROMO, ENTER	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Jun-24 6/18/202	4 \$ 3,272.07	32641 2025 POCKET CALENDARS SPECo	3488 NISC IGEAR LLC	17618	428682 Invoice	Accounts Payable	8-Customer Accounts Expense	Advertising-General/Sponsorship	10	00%\$	(3,272.07)	\$	
1 - Southern	905.4 CUSTOMER RECORDS- ADV, DUES, PROMO, ENTER	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Dec-24 12/31/202	4 \$ (800.00)	MR Invoice		0	442453 Invoice	Miscellaneous Receivable	8-Customer Accounts Expense	Advertising-General/Sponsorship	10	00%\$	800.00	\$	
1 - Southern	908.4 CUST SV & INFO-ADV,	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Dec-24 12/15/202	4 \$ 1,000.00	343-00089-0000 KENDALL GAMMOM EVENT	1050 SEWARD COUNTY BROADCASTING CO		440540 Invoice	Accounts Payable	9-Customer Service and Informational Expense	Advertising-General/Sponsorship	10	00%\$	(1,000.00)	\$	
1 - Southern	908.4 CUST SV & INFO-ADV, DUES, PROMO, ENTERTM	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Dec-24 12/30/202	4 \$ 728.89	87397 BALLPOINT PENS	969 JF BEAVER ADVERTISING	1041509	442393 Invoice	Accounts Payable	9-Customer Service and Informational Expense	Advertising-General/Sponsorship	10	00% \$	(728.89)	\$	
1 - Southern	908.4 CUST SV & INFO-ADV, DUES, PROMO, ENTERTM	100 - ADVERTISING/SPONSORSHIP/PR	Dec-24 12/31/202	4 \$ (1,127.26)	CORRECT GL CODING JF BEAVER INV 87443		0	442675 Journal Entry	General Ledge	9-Customer Service and Informational Expense	Advertising-General/Sponsorship	10	00%\$	1,127.26	\$	
1 - Southern	908.4 CUST SV & INFO-ADV, DUES, PROMO, ENTERTM	100 - N ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Dec-24 12/31/202	4 \$ 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	10	00%\$	(1,127.26)	\$	
1 - Southern	908.4 CUST SV & INFO-ADV, DUES, PROMO, ENTERTM	109 - PROMOTIONAL CLOTHING	May-24 5/21/202	4 \$ 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	10	00%\$	(3,164.03)	\$	
1 - Southern	908.4 CUST SV & INFO-ADV, DUES, PROMO, ENTERTM	109 - PROMOTIONAL CLOTHING N	Jul-24 7/31/202	4 \$ (144.10)	CORRECT GL CODING JFBEAVER INV 86677		0	432162 Journal Entry	General Ledge	9-Customer Service and Informational Expense	Promotional Items/Activities	10	00%\$	144.10	\$	
1 - Southern	908.4 CUST SV & INFO-ADV, DUES, PROMO, ENTERTM	109 - PROMOTIONAL CLOTHING N	Jul-24 7/31/202	4 \$ (2,558.60)	CORRECT GL CODING JFBEAVER INV 86677		0	432162 Journal Entry		Informational Expense	Promotional Items/Activities	10	00%\$	2,558.60	\$	
1 - Southern	DUES, PROMO, ENTERTN		Oct-24 10/7/202		CORRECT GL CODING JFBEAVER INV 87067			438339 CORRECT GL CODING JFBEAVER INV 87067	General Ledge	Informational Expense	Promotional Items/Activities		00%\$	(35.07)	\$	-
1 - Southern	908.4 CUST SV & INFO-ADV, DUES, PROMO, ENTERTM	109 - PROMOTIONAL CLOTHING	Nov-24 11/1/202	4 \$ 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	10	00%\$	(33.65)	\$	
1 - Southern	908.4 CUST SV & INFO-ADV, DUES, PROMO, ENTERTM	4	Feb-24 2/15/202		20240215-0379 2024 KMS&C MEMBERSHIP DUES	379 KMS&C	134256	420583 Invoice	Accounts Payable	9-Customer Service and Informational Expense			50% \$	(20.00)	\$	20.00
1 - Southern	908.4 CUST SV & INFO-ADV, DUES, PROMO, ENTERTM	4	Jun-24 6/1/202		NRECA 2024 CCC DUES - INV 3002767		0	DUES - INV 3002767	CC General Ledge	9-Customer Service and Informational Expense		-	50% \$	(43.75)	\$	43.75
1 - Southern	910.11 YOUTH TOURS (EXPENSE NOT AWARDS)		Feb-24 2/5/202	4 \$ 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	10	00%\$	(22.81)	\$	
1 - Southern	910.11 YOUTH TOURS (EXPENSE NOT AWARDS)		Feb-24 2/6/202		20240215164442 YOUTH TOUR PRESENTATION CANDY	2193 TERRAZAS RUBY		420873 Invoice	Accounts Payable	Informational Expense	Promotional Items/Activities		00%\$	(7.60)	\$	
1 - Southern	910.11 YOUTH TOURS (EXPENSE NOT AWARDS)		Feb-24 2/6/202		20240215164713 YOUTH TOUR BALLOONS	2193 TERRAZAS RUBY		420873 Invoice	Accounts Payable	Informational Expense	Promotional Items/Activities		00%\$	(8.72)	\$	
1 - Southern	910.11 YOUTH TOURS (EXPENSE NOT AWARDS)		Feb-24 2/7/202		20240223104559 YOUTH TOUR HELIUM FOR BALLOONS	2193 TERRAZAS RUBY	49585		Accounts Payable	9-Customer Service and Informational Expense	Promotional Items/Activities	10	00%\$	(18.03)	\$	
1 - Southern	910.11 YOUTH TOURS (EXPENSE NOT AWARDS)	E, 1 - MATERIAL & SUPPLIES	Feb-24 2/8/202	4 \$ 26.09	20240219100431 YOUTH TOUR BALLOON SURPRISE	2193 TERRAZAS RUBY	49573	420873 Invoice	Accounts Payable	9-Customer Service and Informational Expense	Promotional Items/Activities	10	00%\$	(26.09)	\$	
1 - Southern	910.11 YOUTH TOURS (EXPENSE NOT AWARDS)	e, 1 - MATERIAL & SUPPLIES	Jun-24 6/20/202	4 \$ 133.04	20240625145711 SPLASH BASH	2193 TERRAZAS RUBY	50971	429157 Invoice	Accounts Payable	9-Customer Service and Informational Expense	Advertising-General/Sponsorship	10	00%\$	(133.04)	\$	
1 - Southern	910.11 YOUTH TOURS (EXPENSE NOT AWARDS)	ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Apr-24 4/10/202	4 \$ 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	10	00%\$	(269.16)	\$	
1 - Southern	910.11 YOUTH TOURS (EXPENSE NOT AWARDS)		Sep-24 9/20/202	4 \$ 401.51	20240927120409 YOUTH TOUR POSTERS	3991 HAMMOND, ALYSSA N	51430	435798 Invoice	Accounts Payable	9-Customer Service and Informational Expense	Advertising-General/Sponsorship	10	00%\$	(401.51)	\$	
1 - Southern	910.11 YOUTH TOURS (EXPENSE NOT AWARDS)		Nov-24 11/30/202	4 \$ 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	10	00%\$	(138.37)	\$	
1 - Southern	910.11 YOUTH TOURS (EXPENSE NOT AWARDS)	 ADVERTISING/SPONSORSHIP/PR OMO ITEMS 	Dec-24 12/31/202	4 \$ 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	10	00%\$	(211.60)	\$	
1 - Southern	910.11 YOUTH TOURS (EXPENSE NOT AWARDS)		Jan-24 1/31/202		Miscellaneous Charges			419222 Miscellaneous Charge	5	Informational Expense	Donations (including labor)	5	50%\$	(50.00)	\$	50.00
1 - Southern	910.11 YOUTH TOURS (EXPENSE NOT AWARDS)	e, 15 - MISCELLANEOUS	Feb-24 2/29/202	4 \$ 75.00	Miscellaneous Charges		0	420470 Miscellaneous Charge	Billing	9-Customer Service and Informational Expense	Donations (including labor)	5	50% \$	(37.50)	\$	37.50

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						Last				Exclusion	Dues, etc. EXCLUDE		Dues, etc. in Exhibit 3 (('AMOUNT'
Division 1 - Southern	Account Account Desc Activity 910.11 YOUTH TOURS (EXPENSE, 15 - MISCELLANEOUS NOT AWARDS)	Period Date Jul-24 7/20/2024 \$	Amount 1.00	Invoice Reference 20240807182505 YOUTH TOUR KTA CALL CTR	Vendor Vendor Name 2193 TERRAZAS RUBY	Check/Tran Journal Journal Desc 51210 432029 Invoice	Module Accounts Payable	9-Customer Service and Informational Expense	Classification Donations (including labor)	% 50	Adjusted Exhibit 3	Below (0.50)	less 'EXCLUDED') \$	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	J% \$	(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	3% \$	(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	3% \$	(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	3% \$	(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	3% \$	(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	3% \$	(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	3% \$	(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	J% \$	(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	J% \$	(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	J% \$	(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	J% \$	(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	J% \$	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	J% \$	(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	J% \$	(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	J% \$	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	3% \$	(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	3% \$	(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% \$	(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, DREV J	V 51015 429716 Invoice	Accounts Payable	9-Customer Service and Informational Expense	Donations (including labor)	50	3% \$	(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, DREV J	V 51015 429716 Invoice	Accounts Payable	9-Customer Service and Informational Expense	Donations (including labor)	50	J% \$	(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, DREV J	V 51015 429716 Invoice	Accounts Payable	9-Customer Service and Informational Expense	Donations (including labor)	50	3% \$	(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	3% \$	(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, DREV J	V 51059 429967 Invoice	Accounts Payable	9-Customer Service and Informational Expense	Donations (including labor)	50	3% \$	(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, DREV J	V 51059 429967 Invoice	Accounts Payable	9-Customer Service and Informational Expense	Donations (including labor)	50	3% \$	(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, DREV J	V 51059 429967 Invoice	Accounts Payable	9-Customer Service and Informational Expense	Donations (including labor)	50	3% \$	(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	3% \$	(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, DREV J	V 51059 429967 Invoice	Accounts Payable	9-Customer Service and Informational Expense	Donations (including labor)	50	3% \$	(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	3% \$	(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	3% \$	(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	J% \$	(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	J% \$	(35.88)	\$	35.88
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 2 - LABOR (Pre2015 incld LBR-2 NOT AWARDS) OH-25 FLT-26)	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	J% \$ ((101.15)	\$	101.15
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 2 - LABOR (Pre2015 incld LBR-2 NOT AWARDS) OH-25 FLT-26)	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	3% \$	(80.92)	\$	80.92
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 2 - LABOR (Pre2015 incld LBR-2 NOT AWARDS) OH-25 FLT-26)	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	J% \$ ((910.36)	\$	910.35

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Division	Account Account Desc Activity	Period Date	Amount	Invoice Reference	Vendor Vendor Nam	Last e 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 less 'EXCLUDED')	('AMOUNT'
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 2 - LABOR (Pre2015 incld LBR-2 NOT AWARDS) 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		50		14.72)	\$	414.71
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 2 - LABOR (Pre2015 incld LBR-2 NOT AWARDS) 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	% \$ (6:	53.42)	\$	63.42
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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	%\$ (I	(0.11)	\$	0.11
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jan-24 1/31/2024 \$	0.49	LABOR OVERHEAD-TAX-WORK COMP	MP	0 420411 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	%\$ (I	(0.25)	s	0.24
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jan-24 1/31/2024 \$	0.82	LABOR OVERHEAD-TAX-UNEMPLOYM FEDERAL	YMENT	0 420411 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	%\$ (I	(0.41)	s	0.41
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jan-24 1/31/2024 \$	1.28	LABOR OVERHEAD-TAX-UNEMPLOYM	YMENT STATE	0 420411 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	%\$ (I	(0.64)	s	0.64
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jan-24 1/31/2024 \$	1.40	LABOR OVERHEAD-BENEFIT-LIFE INS	15	0 420411 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	%\$ (I	(0.70)	s	0.70
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jan-24 1/31/2024 \$	1.51	LABOR OVERHEAD-BENEFIT-LTD INS	IS	0 420411 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	%\$ (I	(0.76)	s	0.75
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jan-24 1/31/2024 \$	3.96	LABOR OVERHEAD-TAX-FICA MC ER	R	0 420411 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	%\$ (:	(1.98)	s	1.98
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jan-24 1/31/2024 \$	7.89	LABOR OVERHEAD-PTO ACCR-HOLIDA	IDAY	0 420411 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	%\$ (:	(3.95)	s	3.94
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jan-24 1/31/2024 \$	(11.32)	LABOR OVERHEAD-BENEFIT-PTO SICK	ICK WRK AROU	0 420411 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50	%\$	5.66	s	(5.66)
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jan-24 1/31/2024 \$	16.32	LABOR OVERHEAD-BENEFIT-401K CON	CONTRIB	0 420411 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	%\$ (1	(8.16)	\$	8.16
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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	%\$ (1	(8.48)	\$	8.47
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jan-24 1/31/2024 \$	19.72	LABOR OVERHEAD-PTO ACCR-VACATI	ATION	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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jan-24 1/31/2024 \$	57.64	SPEC HRS-ONLY PTO DIST(Curr Mo Ex	Exp-Taken	0 420413 Secondary Distribution	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50	% \$ (2)	28.82)	\$	28.82
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jan-24 1/31/2024 \$	87.92	LABOR OVERHEAD-BENEFIT-MED INS	NS	0 420411 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50	% \$ (4	13.96)	\$	43.96
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	May-24 5/31/2024 \$	0.35	LABOR OVERHEAD-TAX-WORK COMP	MP	0 428207 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	%\$ (1	(0.18)	\$	0.17
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	May-24 5/31/2024 \$	0.91	LABOR OVERHEAD-BENEFIT-LIFE INS	45	0 428207 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	%\$ (1	(0.46)	\$	0.45
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	May-24 5/31/2024 \$	0.99	LABOR OVERHEAD-BENEFIT-LTD INS	IS	0 428207 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	%\$ (1	(0.50)	\$	0.49
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	May-24 5/31/2024 \$	(1.91)	LABOR OVERHEAD-BENEFIT-PTO SICK	ICK 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	May-24 5/31/2024 \$	2.58	LABOR OVERHEAD-TAX-FICA MC ER	R	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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	May-24 5/31/2024 \$	5.16	LABOR OVERHEAD-PTO ACCR-HOLIDA	IDAY	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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	May-24 5/31/2024 \$	10.66	LABOR OVERHEAD-BENEFIT-401K COP	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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	May-24 5/31/2024 \$	11.59	SPEC HRS-ONLY PTO DIST(Curr Mo Ex	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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	May-24 5/31/2024 \$	12.88	LABOR OVERHEAD-PTO ACCR-VACATI	ATION	0 428207 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50	%\$ (1	(6.44)	\$	6.44
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	May-24 5/31/2024 \$	57.43	LABOR OVERHEAD-BENEFIT-MED INS	NS	0 428207 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	% \$ (2)	28.72)	\$	28.71
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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'	%\$ (1	(0.79)	\$	0.79
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jun-24 6/30/2024 \$	3.45	LABOR OVERHEAD-TAX-WORK COMP	MP	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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jun-24 6/30/2024 \$	10.00	LABOR OVERHEAD-BENEFIT-LIFE INS	45	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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jun-24 6/30/2024 \$	10.86	LABOR OVERHEAD-BENEFIT-LTD INS	IS	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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jun-24 6/30/2024 \$	(26.31)	LABOR OVERHEAD-BENEFIT-PTO SICK	ICK WRK AROU	0 429980 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	% \$ 1:	13.16	\$	(13.15)
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jun-24 6/30/2024 \$	28.02	LABOR OVERHEAD-TAX-FICA MC ER	R	0 429980 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	% \$ (1	14.01)	\$	14.01
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Jun-24 6/30/2024 \$	56.67	LABOR OVERHEAD-PTO ACCR-HOLIDA	IDAY	0 429980 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50'	% \$ (2)	28.34)	\$	28.33

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		Period Date			Vendor Vendor Name	Last Check/Tran Journal Journal Desc		Form 7 Line No.	Classification	Exclusion	Dues, etc. EXCLUDED, Adjusted Exhibit 3	/ See Adj Ref	Dues, etc. in Exhibit 3 less 'EXCLUDED')	3 ('AMOUNT'
Division 1 - Southern	Account Account Desc Activity 910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) PTO, Tax)	Period Date Jun-24 6/30/2024 \$	Amount 101.91	Invoice Reference V LABOR OVERHEAD-BENEFIT-401K CONTRIB	Vendor Vendor Name	Check/Tran Journal Journal Desc 0 429980 Period-End Labor	Module Payroll/Labor		Donations (including labor)	% 50'		50.96)	\$	50.95
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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	%\$ I	70.79)	\$	70.79
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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)	s	74.31
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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	% \$ (3	15.76)	s	315.76
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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'	% \$ (1	27.41)	\$	127.41
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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	1% \$	(5.46)	\$	5.45
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 25 - LABOR OVERHEAD (Benefit, NOT AWARDS) 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, 26 - FLEET NOT AWARDS) MANAGEMENT/TRANSPORTATIO	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, 26 - FLEET NOT AWARDS) MANAGEMENT/TRANSPORTATIO	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, 26 - FLEET NOT AWARDS) MANAGEMENT/TRANSPORTATIO N	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, 26 - FLEET NOT AWARDS) MANAGEMENT/TRANSPORTATIO	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	%\$ (2	23.77)	\$	223.76
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 3 - TRAVEL & TRAINING NOT AWARDS)	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, 3 - TRAVEL & TRAINING NOT AWARDS)	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, 3 - TRAVEL & TRAINING NOT AWARDS)	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

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Division	Account Account Desc Activity	Period Date	Amount	Invoice Reference	La: Vendor Vendor Name Ch	ist heck/Tran Journal Journal Desc	Module	Form 7 Line No.	Classification	Exclusion	Dues, etc. EXCLUDED, Adjusted Exhibit 3)/ See Adj Ref	Dues, etc. in Exhibit 3 less 'EXCLUDED')	3 ('AMOUNT'
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		Donations (including labor)	509		(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	%\$ (2	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)	509	% \$	(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)	509	% \$	(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)	509	% \$	(49.73)	\$	49.72
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 52 - DTDF LABOR (2 >> 52) (Cross- NOT AWARDS) 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)	509	%\$ (4	417.49)	\$	417.49
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 52 - DTDF LABOR (2 >> 52) (Cross- NOT AWARDS) 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	% \$ (1	104.93)	\$	104.92
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 52 - DTDF LABOR (2 >> 52) (Cross- NOT AWARDS) 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)	501	%\$	(32.53)	\$	32.53
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 55 - DTDF LABOR OH (25 >> 55) NOT AWARDS) (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	%\$ (3	373.26)	\$	373.25
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 55 - DTDF LABOR OH (25 >> 55) NOT AWARDS) (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)	509	%\$	(77.35)	\$	77.35
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 55 - DTDF LABOR OH (25 >> 55) NOT AWARDS) (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)	509	%\$	(46.40)	\$	46.40
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 56 - DTDF FLEET (26 >> 56) (Cross- NOT AWARDS) 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)	509	%\$	(74.55)	\$	74.55
1 - Southern	910.11 YOUTH TOURS (EXPENSE, 56 - DTDF FLEET (26 >> 56) (Cross- NOT AWARDS) 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)	505	%\$ (1	162.78)	\$	162.77
1 - Southern	910.12 SCHOLARSHIP EXPENSE 1 - MATERIAL & SUPPLIES (OTHER THAN AWARDS)	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)	509	%\$	(80.04)	\$	80.03
1 - Southern	910.12 SCHOLARSHIP EXPENSE 100 - (OTHER THAN AWARDS) 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/Sponsorshi	ip 100	%\$	(4.75)	\$	Ē
1 - Southern	910.12 SCHOLARSHIP EXPENSE 100 - (OTHER THAN AWARDS) 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/Sponsorshi	p 100	% \$ (?	199.92)	\$	Ē
1 - Southern	910.12 SCHOLARSHIP EXPENSE 100 - (OTHER THAN AWARDS) 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/Sponsorshi	ip 100	%\$	(2.89)	\$	Ē
1 - Southern	910.12 SCHOLARSHIP EXPENSE 100 - (OTHER THAN AWARDS) 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/Sponsorshi	ip 100	%\$	(37.40)	\$	÷
1 - Southern	910.12 SCHOLARSHIP EXPENSE 100 - (OTHER THAN AWARDS) 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/Sponsorshi	p 1009	%\$ (5	557.14)	\$	-
1 - Southern	910.12 SCHOLARSHIP EXPENSE 15 - MISCELLANEOUS (OTHER THAN AWARDS)	Apr-24 4/30/2024 \$	300.00	Miscellaneous Charges		0 424049 Miscellaneous Charge	Billing	9-Customer Service and Informational Expense	Donations (including labor)	50	%\$ (1	150.00)	\$	150.00
1 - Southern	910.12 SCHOLARSHIP EXPENSE 15 - MISCELLANEOUS (OTHER THAN AWARDS)	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 17 - MEALS-50% DEDUCTIBLE (OTHER THAN AWARDS)	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)	509	%\$	(5.22)	\$	5.21
1 - Southern	910.12 SCHOLARSHIP EXPENSE 17 - MEALS-50% DEDUCTIBLE (OTHER THAN AWARDS)	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)	509	%\$	(20.11)	\$	20.10
1 - Southern	910.12 SCHOLARSHIP EXPENSE 17 - MEALS-50% DEDUCTIBLE (OTHER THAN AWARDS)	Apr-24 45385 \$	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)	505	%\$	(5.79)	\$	5.79
1 - Southern	910.12 SCHOLARSHIP EXPENSE 17 - MEALS-50% DEDUCTIBLE (OTHER THAN AWARDS)	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	%\$ I	(11.86)	\$	11.85
1 - Southern	910.12 SCHOLARSHIP EXPENSE 17 - MEALS-50% DEDUCTIBLE (OTHER THAN AWARDS)	Apr-24 45385 \$	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	1% \$ I	(25.50)	\$	25.50
1 - Southern	910.12 SCHOLARSHIP EXPENSE 17 - MEALS-50% DEDUCTIBLE (OTHER THAN AWARDS)	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	9% \$	(0.92)	\$	0.91
1 - Southern	910.12 SCHOLARSHIP EXPENSE 17 - MEALS-50% DEDUCTIBLE (OTHER THAN AWARDS)	Apr-24 4/4/2024 \$	37.57	20240412162407 ML SCHOLARSHIP INTERVIEWS MEAL	2347 WENDT, ANITA L	50295 424688 Invoice	Accounts Payable	9-Customer Service and Informational Expense	Donations (including labor)	50	1% \$ I	(18.79)	\$	18.78
1 - Southern	910.12 SCHOLARSHIP EXPENSE 17 - MEALS-50% DEDUCTIBLE (OTHER THAN AWARDS)	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	1% \$	(3.41)	\$	3.40
1 - Southern	910.12 SCHOLARSHIP EXPENSE 17 - MEALS-50% DEDUCTIBLE (OTHER THAN AWARDS)	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)	509	%\$	(12.55)	\$	12.55

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							Last				Exclusion				
Division 1 - Southern	Account Account Desc Activity 910.12 SCHOLARSHIP EXPENSE 17 - MEALS-50% DEDUCTIBLE (OTHER THAN AWARDS)	Period Apr-24	Date 4/10/2024 \$	Amount 97.73	Invoice Reference 20240416121727 MEAL FOR SCHOLARSHIP JUDGES	Vendor Vendor Name 2193 TERRAZAS RUBY	Check/Tran Journal Journal Desc 50279 424654 Invoice	Module Accounts Payable	Form 7 Line No. 9-Customer Service and Informational Expense	Classification Donations (including labor)	%	Adjusted Exhibit 3	Below 8.87)	less 'EXCLUDED') \$	48.86
1 - Southern	910.12 SCHOLARSHIP EXPENSE 17 - MEALS-50% DEDUCTIBLE (OTHER THAN AWARDS)	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	1%\$ (7	7.00)	\$	7.00
1 - Southern	910.12 SCHOLARSHIP EXPENSE 2 - LABOR (Pre2015 incld LBR-2 (OTHER THAN AWARDS) 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	0.93)	\$	520.92
1 - Southern	910.12 SCHOLARSHIP EXPENSE 2 - LABOR (Pre2015 incld LBR-2 (OTHER THAN AWARDS) 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	1% \$ (24	1.28)	\$	24.28
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	1% \$ (0	0.48)	\$	0.48
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	196 \$ (1	1.23)	\$	1.23
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	1%\$ (2	2.96)	\$	2.96
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	9%\$ (i	8.20)	\$	3.20
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	1%\$ (8	8.47)	\$	8.47
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) PTO, Tax)	Apr-24	4/30/2024 \$	18.54	LABOR OVERHEAD-BENEFIT-PTO SICK WRK AROU	1	0 426192 Period-End Labor	Payroll/Labor	9-Customer Service and Informational Expense	Donations (including labor)	50	1% \$ (S	9.27)	\$	9.27
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	1% \$ (16	5.69)	\$	16.69
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	1% \$ (31	1.24)	\$	31.24
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	1% \$ (32	2.99)	\$	32.99
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	1% \$ (36	5.20)	\$	36.19
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	9% \$ (41	L.67)	\$	41.67
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	9% \$ (185	5.84)	\$	185.83
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	196 \$ (0	0.03)	\$	0.03
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	1% \$ (0	0.05)	\$	0.05
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	1% \$ (0	0.15)	\$	0.15
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	196 \$ (0	0.16)	\$	0.15
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	0.41)	\$	0.41
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	1%\$ (0).81)	\$	0.81
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	9% \$ (1	1.02)	\$	1.01
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	9% \$ (1	1.76)	\$	1.76
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	9% \$ (i	2.48)	\$	2.48
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	1% \$ (2	2.89)	\$	2.89
1 - Southern	910.12 SCHOLARSHIP EXPENSE 25 - LABOR OVERHEAD (Benefit, (OTHER THAN AWARDS) 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	9% \$ (19	9.79)	\$	19.79
1 - Southern	910.12 SCHOLARSHIP EXPENSE 26 - FLEET (OTHER THAN AWARDS) MANAGEMENT/TRANSPORTATIO N	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	1% \$ (i	3.16)	\$	3.16
1 - Southern	910.12 SCHOLARSHIP EXPENSE 3 - TRAVEL & TRAINING (OTHER THAN AWARDS)	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	9% \$ (45	9.73)	\$	49.72
1 - Southern	910.12 SCHOLARSHIP EXPENSE 3 - TRAVEL & TRAINING (OTHER THAN AWARDS)	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	9% \$ (45	9.81)	\$	49.80
1 - Southern	910.12 SCHOLARSHIP EXPENSE 35 - POSTAGE (OTHER THAN AWARDS)	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	1%\$ (8	3.68)	\$	8.68
1 - Southern	910.12 SCHOLARSHIP EXPENSE 52 - DTDF LABOR (2 >> 52) (Cross- (OTHER THAN AWARDS) Company)	Mar-24	3/31/2024 \$	784.49	45383 PEC DIRECT LABOR EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC		Accounts Payable	9-Customer Service and Informational Expense	Donations (including labor)	50	% \$ (39)	2.25)	\$	392.24
1 - Southern	910.12 SCHOLARSHIP EXPENSE 52 - DTDF LABOR (2 >> 52) (Cross- (OTHER THAN AWARDS) Company)	Apr-24	4/30/2024 \$	3,240.87	45467 PEC DIRECT LABOR EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	C 17271 426357 Invoice	Accounts Payable	9-Customer Service and Informational Expense	Donations (including labor)	50	% \$ (1,620	3.44)	\$	1,620.43
1 - Southern	910.12 SCHOLARSHIP EXPENSE 55 - DTDF LABOR OH (25 >> 55) (OTHER THAN AWARDS) (Cross-Company)	Mar-24	3/31/2024 \$	670.33	45383 PEC LABOR OH EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC		Accounts Payable	9-Customer Service and Informational Expense	Donations (including labor)	50	% \$ (335	5.17)	\$	335.16

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LondornONDE*LondornLondornLink	00% \$ (168.85)	\$ -
- Sudim - Submit No.	00% \$ (1,131.85)	\$-
1 Subset 9 20 LUNCY MUNCH 0	00% \$ (148.58)	\$ -
1 10.0 No9 1/4/202 5 2,665 EP31 SCAR RECIMACIANTION 0.00 1.00 1.000 0.0000 0.000 0.000	00% \$ (826.00)	\$ -
1 - Sucham 9.2 DUNDER MANDER AND DATE AND	00% \$ (2,695.66)	\$-
1-Sudhern 920 EMMONTANTON 100- 12/4/204 5 949.8 97237 WAA P G CABLE GRAANZERSPEC FROMM 949.9 # AVVER 10.3015 9476 invoic Pactors 1.5 earther 1.5 earther 920 EMMONTANTON 100-0000000000000000000000000000000000	00% \$ (549.86)	\$ -
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SELLING (PRIOM DIVERS/SPONSIDES/IP/PR 0MO TEXE ADVERTING/SPONSIDES/IP/PR 0MO TEXE Lize/SPONSIDES/IP/PR 212 DEMONSTRATION & Convert 12 DEMONSTRATION & C	00% \$ (4,735.01)	\$ -
SELLING (PRION DIM ADVERTISING/SPONSODSHIP/PR 000 TTEAS ADVERTISING/SPONSODSHIP/PR 000 TTEAS Dec-24 1/2/7/2024 693.155 34474 WATER BOTLE POUCH-300 3488 NISC (BEAR LLC 2000) 104145 440924 Invoice 2000 Accuruts Payable 10-Salet Expense Payable Advertising/Second/Sponsorship/PR 2000 10-Salet Expense Payable Advertising/Second/Sponsorship/PR 2000 10-Salet Expense Payable Advertising/Second/Sponsorship/PR 2000 10-Salet Expense Payable Advertising/Second/Sponsorship/PR 2000 10-Salet Expense Payable Promotional Item/Activities 100 1 - Southern 912 DEMONSTRATION & SELING (PROMOTION DOM TEMS 10-Salet Expense Promotional Item/Activities 100 1 - Southern 912 DEMONSTRATION & SELING (PROMOTION DOM TEMS 10-Salet Expense Advertising/Second/Sponsorship/PR 2000 <	00% \$ (1,336.79)	\$ -
SELLING (PRIONTON ADVERTING/SPONSODSHIP/PR OWD (TEMS 1 - Southern B 21 DEMONSTRATION & 100 - PRI-THIS-SPECIALIZED AUX-24 5/20/2024 5 70.00 119166 2024 CITY/COUNTY LUNCHEON AD 1988 LEADER & TIMES 104 441516 invoice Accounts 10-Sales Expense Promotional items/Activities 100 SELLING (PRIONTON A 104 - PRIVING-SPECIALIZED AUX-24 5/20/2024 5 4.88 202040530133052 LOGO FOR BENCH BUDDY PROJECT 1215 GORMAN, RAE A 5100 429596 invoice Accounts 10-Sales Expense Advertising-General/Sponsorship (PRI 1-Southern 912 DEMONSTRATION & 104 - PRIVING-SPECIALIZED AUX-24 7/20/2024 5 4.88 202040724101554 LOGO FOR BENCH BUDDY PROJECT 1215 GORMAN, RAE A 5101 429596 invoice Accounts 10-Sales Expense Advertising-General/Sponsorship (PRI 1-Southern 912 DEMONSTRATION & 104 - PRIVING-SPECIALIZED AUX-24 7/20/2024 5 4.88 202040724101554 LOGO FOR BENCH BUDDY PROJECT 1215 GORMAN, RAE A 5114 431336 invoice Accounts 10-Sales Expense Advertising-General/Sponsorship (PRI 1-Southern 912 DEMONSTRATION & 15-MISCELIANEOUS AUX-24 6/30/2024 5 10.00 MISCELINEOUS CHARGES CI- 1-Southern 912 DEMONSTRATION & 15-MISCELIANEOUS AUX-24 6/30/2024 5 10.00 MISCELINEOUS CHARGES CI- 1-Southern 912 DEMONSTRATION & 15-MISCELIANEOUS AUX-24 6/30/2024 5 10.00 MISCELINEOUS CHARGES CI- 1-Southern 912 DEMONSTRATION & 15-MISCELIANEOUS AUX-24 6/30/2024 5 10.00 MISCELINEOUS CHARGES CI- 1-Southern 912 DEMONSTRATION & 15-MISCELIANEOUS AUX-24 6/30/2024 5 10.00 MISCELINEOUS CHARGES CI- 1-Southern 912 DEMONSTRATION & 15-MISCELIANEOUS AUX-24 6/30/2024 5 10.00 MISCELINEOUS CHARGES CI- 1-Southern 912 DEMONSTRATION & 15-MISCELIANEOUS AUX-24 6/30/2024 5 10.00 MISCELINEOUS CHARGES CI- 1-Southern 912 DEMONSTRATION & 15-MISCELIANEOUS AUX-24 6/30/2024 5 10.00 MISCELINEOUS CHARGES CI- 1-Southern 912 DEMONSTRATION & 15-MISCELIANEOUS AUX-24 6/30/2024 5 10.00 MISCELINEOUS CHARGES CI- 1-Southern 912 DEMONSTRATION & 15-MISCELIANEOUS AUX-24 6/30/2024 5 4.50 11807 TEACHER/STAFT FICKETS 1/201 TERAZAS RUBY 51056 429962 Invoice Prible Pripeline Pripeline Pripeline Pripeline Prible 1-Southe	00% \$ (2,131.25)	\$ -
SELLING (PROMOTION ADVERTING/SPORSORSINP/PR 1 - Southern PJ DEMONSTRATING SPECIALIZED Jun-24 6/20/2024 \$ 4.88 20240630133052 LOGO FOR BENCH BUDDY PROJECT 12215 GORMAN, RAE A 5101 42556 invoice Accounts 10-Sales Expense Advertising-General/Sponsorship // 2000 1 - Southern PJ DEMONSTRATING SPECIALIZED Jun-24 6/20/2024 \$ 4.88 20240630133052 LOGO FOR BENCH BUDDY PROJECT 12215 GORMAN, RAE A 5101 42556 invoice Accounts 10-Sales Expense Advertising-General/Sponsorship // 2000 1 - Southern PJ DEMONSTRATION & 104 - PRITING-SPECIALIZED Jul-24 7/20/2024 \$ 4.88 20240724101554 LOGO FOR BENCH BUDDY PROJECT 12215 GORMAN, RAE A 5118 431336 invoice Accounts 10-Sales Expense Advertising-General/Sponsorship // 2000 1 - Southern PJ DEMONSTRATION & 13 - MISCELLANEOUS Jun-24 6/30/2024 \$ 100.00 Miscellaneous Charges Demonstration // 2013 TERRAZAS RUBY 2016 42962 linvoice Accounts 10-Sales Expense Advertising-General/Sponsorship // 2014 1 - Southern PJ DEMONSTRATION & 15 - MISCELLANEOUS Jun-24 6/30/2024 \$ 13.07 20240709160326 DRY CLEANING ENGLEWOOD DONUT DAY 2193 TERRAZAS RUBY 5105 429962 linvole Acounts 10-Sales Expense Advertising-General/Sponsorship // 2014 1 - Southern PJ DEMONSTRATION & 15 - MISCELLANEOUS Jun-24 6/30/2024 \$ 13.08 20240709160326 DRY CLEANING CHAMBER COFFEE 2193 TERRAZAS RUBY 5105 429962 linvole Acounts 10-Sales Expense Advertising-General/Sponsorship // 2014 1 - Southern PJ DEMONSTRATION & 15 - MISCELLANEOUS Jun-24 6/30/2024 \$ 45.00 11870 TEACHER/STAFF TICKETS 1700 UBERALAREA OF 1290 UBERALAREA F 1040487 431600 linvole Acounts 10-Sales Expense Donations (including labor) 50 CHAMBER OF 100000000000000000000000000000000000	00% \$ (691.55)	\$ -
SELUNG (PENDATION N SE	00% \$ (70.00)	\$ -
SELLING (PROMOTION) SELLING (PROMOTION N SUB 4/30/2024 \$ 100.00 Miscellaneous Charges Subset Subset <td>00% \$ (4.88)</td> <td>\$ -</td>	00% \$ (4.88)	\$ -
SELLING (PRIMOTION // Charge 1 - Southern 912 DEMONSTRATION & 15 - MISCELLANEOUS Jun-24 6/30/2024 \$ 13.07 20240709160326 DRY CLEANING ENGLEWOOD DONUT DAY 2193 TERRAZAS RUBY 51056 429962 Invoice Accounts 10-Salet-Expense Advertising-General/Sponsorship 100 1 - Southern 921 DEMONSTRATION & 15 - MISCELLANEOUS Jun-24 6/30/2024 \$ 13.08 20240709160326 DRY CLEANING CHAMBER COFFEE 2193 TERRAZAS RUBY 51056 429962 Invoice Accounts 10-Salet-Expense Donations (including labor) 500 - Scuthern 921 DEMONSTRATION & 15 - MISCELLANEOUS Jun-24 6/30/2024 \$ 13.08 20240709160326 DRY CLEANING CHAMBER COFFEE 2193 TERRAZAS RUBY 51056 429962 Invoice Accounts 10-Salet-Expense Donations (including labor) 500 - Stutioner 15 - MISCELLANEOUS Jul-24 6/30/2024 \$ 45.00 11870 TEACHER/STAFF TICKETS 1790 UBERALAREA 1040487 451600 Invoice Accounts 10-Salet-Expense Donations (including labor) 50 1 - Southerin 12 DEMONSTRATION & <t< td=""><td>00% \$ (4.88)</td><td>\$ -</td></t<>	00% \$ (4.88)	\$ -
SELUNC (PROMOTION) Payable 1 - Southern 912 DEMONSTRATION & 1 - Southern 5 - MISCELLANEOUS Jun-24 6/30/2024 \$ 13.08 20240709160326 DRY CLEANING CHAMBER COFFEE 2193 TERRAZAS RUBY 51056 429962 Invoice Accounts 10-Sales Expense Donations (including labor) 50 1 - Southern 912 DEMONSTRATION & 5 SUBMONSTRATION & 5 SUBMONSTRATION & 5 SUBMONSTRATION & 5 SUBMONSTRATION & 5 SUBMONSTRATION & 13 - MISCELLANEOUS Jul-24 7/30/2024 \$ 45.00 11870 TEACHER/STAFF TICKETS 1790 UBERALAREA 1040487 431600 Invoice Accounts 10-Sales Expense Donations (including labor) 50	50% \$ (50.00)	\$ 50.00
1 - Southern 912 DEM/X075TARTION & 15 - MISCILUMEOUS Jun-24 6/30/2024 5 13.08 20240709160326 DRY CLEANING CHAMBER COFFEE 2193 TERRAZAS RUBY 5105 429962 Invoice Acounts 10-Salet Superse Donations (including labor) 50 5 LUING (REMONTION K) 15 - MISCILUMEOUS Jul-24 7/30/2024 5 45.00 11870 TEACHER/STAFF TICKETS 1790 UBERAL AREA 1040487 431600 Invoice Acounts 10-Salet Superse Donations (including labor) 50 1 - Southern 912 DEM/X05TARTION & 15 - MISCILUMEOUS Jul-24 7/30/2024 5 45.00 11870 TEACHER/STAFF TICKETS 1790 UBERAL AREA 1040487 431600 Invoice Acounts 10-Salet Superse Donations (including labor) 50 5 LUING (FROMOTION) 5 - MISCILUMEOUS Jul-24 7/30/2024 5 45.00 11870 TEACHER/STAFF TICKETS 1790 UBERAL AREA 1040487 431600 Invoice Acounts 10-Salet Superse Donations (including labor) 50 5 LUING (FROMOTION) CHAMBER OF Payable Payable Payable Payable 10-Salet Superse Donations (including labor) 50	00% \$ (13.07)	\$ -
SELLING (PROMOTION) CHAMBER OF Payable	50% \$ (6.54)	\$ 6.54
	50% \$ (22.50)	\$ 22.50
	50% \$ (112.50)	\$ 112.50
1 - Southern 912 DEMONSTRATION & 15 - MISCELLANEOUS Dec-24 12/31/2024 \$ 225.00 Miscellaneous Charges 0 440708 Miscellaneous Billing 10-Sales Expense Donations (including labor) 50	50% \$ (112.50)	\$ 112.50
1 - Southern 912 DEMONSTRATION & 15 - MISCELLANEOUS Dec-24 12/31/2024 \$ 225.00 Miscellaneous Charges 0 440617 Miscellaneous Billing 10-Sales Expense Donations (including labor) 50	50% \$ (112.50)	\$ 112.50
	50% \$ (112.50)	\$ 112.50
	00% \$ (111.29)	\$ -
SELLING (PRIMONTON) Papable	00% \$ (95.30)	\$ -
SELLING (PRIOMOTION) 1 - Seluing (PRIOMOTION) 1 - Payable - 1 - Southern 912 DEMONSTRATION 8 17 - MEAL 540% DEDUCTBLE Main-24 5/11/2024 5 73.99 20240522124532 SATANTA DAY PARADE STAFF MEAL 73.99/4 2193 TERRAZAS RUBY 50624 427030 Invoic 10-Sale Expense Promotional Items/Activities 100	10% \$ (73.99)	\$
SELLING (PROMOTION) Payable	0% \$ (13.66)	÷
SELLING (PROMOTION) Payable	50% \$ (595.41)	\$ 595.41
SELLING (PROMOTION) Payable		5 595.41
SELLING (PROMOTION) Payable	,	5
SELLING (PROMOTION) Payable	00% \$ (65.85)	5
SELLING (PROMOTION) Payable	00% \$ (150.78)	\$ -
SELLING (PROMOTION) Payable	00% \$ (16.64)	\$ -
1 - Southern 912 DEMONSTRATION & 17 - MEALS-50% DEDUCTIBLE Jul-24 7/31/2024 \$ 18.19 20240809125926 SPEC SPLASH BASH MEAL 18.19/1 1235 GORMAN, RAE A 5129 432038 Invoice Acounts 10-Sales Expense Advertising-General/Sponsorship 100 Sales Expense Adv	00% \$ (18.19)	\$ -
1 - Southern 912 DEMONSTRATION & 17 - MELA-SON DEDUCTIBLE Jul-24 7/31/2024 5 24.36 2024080912926 ML SPLASH BASH MEAL 12215 GORMAN, RAE A 51219 432038 Invoice Acounts 10-Sales Expense Advertising-General/Sponsorship 100 Seles Expense Advertising-G	00% \$ (24.36)	\$ -
	00% \$ (866.70)	\$ -
1 - Southern 912 DEMONSTRATION & 17 - MEALS-50% DEDUCTIBLE Sep-24 9/20/2024 \$ 70.22 20240926153437 DUCK FESTIVAL STAFF MEAL 2193 TERRAZAS RUBY 51429 435798 Invoice Accounts 10-Sales Expense Advertising-General/Sponsorship 100	00% \$ (70.22)	\$ -
1 - Southern 912 DEMONSTRATION & 17 - MEALS-50% DEDUCTIBLE Sep-24 9/30/2024 \$ 8.00 20241009993057 PEACE TREATY PARADE MEAL 8.00/1 2190 ROMERO DAVID 51480 435901 Invoice Accounts 10-Sales Expense Advertising-General/Sponsorship 100	00% \$ (8.00)	\$ -
	00% \$ (16.12)	\$ -
	00% \$ (16.22)	\$ -
	00% \$ (32.97)	\$ -
SELLING (PROMOTION) Payable	00% \$ (34.84)	s -
SELLING (PROMOTION) Payable	00% \$ (41.34)	\$
SELLING (PROMOTION) Payable	00% \$ (41.34)	 e
SELLING (PROMOTION) Payable		÷ -
SELLING (PROMOTION) Payable	00% \$ (111.66)	\$ -
1 - Southern 912 DEMONSTRATION & 17 - MEALS-50% DEDUCTIBLE Oct-24 10/31/2024 \$ 7.84 20241108152106 COLDWATER SR LUNCH MEAL 2193 TERRAZAS RUBY 51595 437932 Invoice Accounts 10-Sales Expense Donations (including labor) 50 SELLING (PROMOTION) Payable	50% \$ (3.92)	\$ 3.92

CONFIDENTIAL

						L	ast					Exclusion	Dues, etc. EXCLUE		Dues, etc. in Exhibit	3 ('AMOUNT'
Division 1 - Southern	Account Account Desc 912 DEMONSTRATION &	Activity 18 - MEALS-100% DEDUCTBLE	Period Date Jan-24 1/26/2024 \$	Amount 714.45	Invoice Reference 2667 SUBLETTE CHAMBER SOCIAL HOUR 2024	Vendor Vendor Name C 3976 JOHN ROSS & CO		420279 Invoice	Module Accounts	Form 7 Line No. 10-Sales Expense	Classification Donations (including labor)	%	Adjusted Exhibit 3	Below (357.23)	less 'EXCLUDED') \$	357.22
	SELLING (PROMOTION)	(Publ 535 Exclusion				SIGNATURE CATERING			Payable							
1 - Southern	912 DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTBLE (Publ 535 Exclusion	Sep-24 9/23/2024 \$	1,673.00	20240923-3787 PLAINS,ML,LIBERAL & SATANTA SENIOR MEALS	3787 ELDERCARE INC		434820 Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)		D% \$	(836.50)	\$	836.50
1 - Southern	912 DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTBLE (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)	5	D% \$	(297.00)	\$	297.00
1 - Southern	912 DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTBLE (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)	5	D% \$	(64.16)	\$	64.16
1 - Southern	912 DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTBLE (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)	5	D% \$	(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	10-Sales Expense	Promotional Items/Activities	10	D% \$	(105.30)	\$	
1 - Southern	912 DEMONSTRATION &	3 - TRAVEL & TRAINING	Sep-24 9/30/2024 \$	157.95	20241010115557 ML PEACE TREATY LODGING	2193 TERRAZAS RUBY	51495	435942 Invoice	Payable Accounts	10-Sales Expense	Promotional Items/Activities	10	D% \$	(157.95)	\$	
1 - Southern	SELLING (PROMOTION) 912 DEMONSTRATION &	3 - TRAVEL & TRAINING	Sep-24 9/30/2024 \$	317.89	20241010101529 PEACE TREATY LODGING	1215 GORMAN, RAE A	51489	435936 Invoice	Payable Accounts	10-Sales Expense	Promotional Items/Activities	10	D% \$	(317.89)	\$	
1 - Southern	SELLING (PROMOTION) 912 DEMONSTRATION &	35 - POSTAGE	Jun-24 6/30/2024 \$	3.26	20240709160326 MAILING OF FLYERS KIOWA & FOWLER	2193 TERRAZAS RUBY	51056	429962 Invoice	Payable Accounts	10-Sales Expense	Promotional Items/Activities	10	D% \$	(3.26)	\$	
1 - Southern	SELLING (PROMOTION) 912 DEMONSTRATION &	52 - DTDF LABOR (2 >> 52) (Cross-	Oct-24 10/31/2024 \$	575.71	45951 PEC DIRECT LABOR EXPENSE	300 PIONEER ELECTRIC	18375	438100 Invoice	Payable Accounts	10-Sales Expense	Promotional Items/Activities	10	0% \$	(575.71)	\$	-
	SELLING (PROMOTION)	Company)				COOPERATIVE INC			Payable							
1 - Southern	912 DEMONSTRATION & SELLING (PROMOTION)	55 - DTDF 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	10	D% \$	(459.98)	\$	-
1 - Southern	912 DEMONSTRATION & SELLING (PROMOTION)	56 - DTDF 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	10	D% \$	(46.05)	\$	-
1 - Southern	912 DEMONSTRATION & SELLING (PROMOTION)	56 - DTDF 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	10	D% \$	(235.44)	\$	-
1 - Southern	912 2 FAIRS EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR	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	10	D% \$	(1,200.00)	\$	-
1 - Southern	912 2 FAIRS EXPENSE	OMO ITEMS 101 - DONATIONS	Aug-24 8/1/2024 \$	2,853.25	20240801-3719 LIVESTOCK PURCHASE-GROTH/LEE	ASSOCIATION 3719 HASKELL COUNTY YOUTH LIVESTOCK SALE	1040514	432115 Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	10	D% \$	(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 Pavable	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(334.39)	\$	
1 - Southern	912.3 TAILGATING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR	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	10	D% \$	(1,200.00)	\$	-
1 - Southern	912 3 TAILGATING EXPENSE	OMO ITEMS 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	10	D% \$	(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	1040485	430805 Invoice	Accounts	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(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	ADVERTISING 2193 TERRAZAS RUBY	51331	433978 Invoice	Payable Accounts	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(26.15)	\$	
1 - Southern	912.4 KEY ACCOUNT EVENT	1 - MATERIAL & SUPPLIES	Aug-24 8/20/2024 \$	51.61	20240905121731 KEY ACCNT TOURN TYLENOL, PLATES, CUTLERY	1215 GORMAN, RAE A	51308	433919 Invoice	Payable Accounts	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(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	1041097	438540 Invoice	Payable Accounts	10-Sales Expense	Advertising-General/Sponsorship	10	0% \$	(508.63)	\$	-
1 - Southern	912.4 KEY ACCOUNT EVENT	15 - MISCELLANEOUS	Aug-24 8/20/2024 \$	2,199.02	20240905121731 KEY ACCOUNTS GOLF TOURN	ADVERTISING 1215 GORMAN, RAE A	51308	433919 Invoice	Payable Accounts	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(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	Payable Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(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	10	D% \$	(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	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(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	Payable Accounts	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(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	Payable Accounts	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(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	Payable Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(129.00)	\$	-
1 - Southern	912.4 KEY ACCOUNT EVENT	18 - MEALS-100% DEDUCTBLE (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	10	D% \$	(2,083.23)	\$	
1 - Southern	912.4 KEY ACCOUNT EVENT	2 - LABOR (Pre2015 incld LBR-2	Aug-24 8/31/2024 \$	445.06	LABOR DISTRIBUTION-SPEC EE	CATEKING	0	433970 Period-End	Payroll/Labor	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(445.06)	\$	-
1 - Southern	912.4 KEY ACCOUNT EVENT	OH-25 FLT-26) 25 - LABOR OVERHEAD (Benefit,	Aug-24 8/31/2024 \$	5.78	SPEC HRS-ONLY PTO DIST(Curr Mo Exp-Taken		0	Labor 433973 Secondary	Payroll/Labor	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(5.78)	\$	-
1 - Southern	912.4 KEY ACCOUNT EVENT	PTO, Tax) 25 - LABOR OVERHEAD (Benefit,	Aug-24 8/31/2024 \$	40.69	LABOR OVERHEAD-BENEFIT-401K CONTRIB		0	Distribution 433970 Period-End	Payroll/Labor	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(40.69)	\$	-
1 - Southern	912.4 KEY ACCOUNT EVENT	PTO, Tax) 25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Aug-24 8/31/2024 \$	0.59	LABOR OVERHEAD-BENEFIT-EAP		0	Labor 433970 Period-End	Payroll/Labor	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(0.59)	\$	-
1 - Southern	912.4 KEY ACCOUNT EVENT	25 - LABOR OVERHEAD (Benefit,	Aug-24 8/31/2024 \$	3.64	LABOR OVERHEAD-BENEFIT-LIFE INS		0	Labor 433970 Period-End	Payroll/Labor	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(3.64)	\$	-
1 - Southern	912.4 KEY ACCOUNT EVENT	PTO, Tax) 25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Aug-24 8/31/2024 \$	3.94	LABOR OVERHEAD-BENEFIT-LTD INS		0	Labor 433970 Period-End Labor	Payroll/Labor	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(3.94)	\$	
1 - Southern	912.4 KEY ACCOUNT EVENT	PTO, Tax) 25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Aug-24 8/31/2024 \$	229.21	LABOR OVERHEAD-BENEFIT-MED INS		0	Labor 433970 Period-End Labor	Payroll/Labor	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(229.21)	\$	-
1 - Southern	912.4 KEY ACCOUNT EVENT	PTO, Taxj 25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Aug-24 8/31/2024 \$	12.38	LABOR OVERHEAD-BENEFIT-PTO SICK WRK ARO	U	0	Labor 433970 Period-End Labor	Payroll/Labor	10-Sales Expense	Advertising-General/Sponsorship	10	0% \$	(12.38)	\$	-
1 - Southern	912.4 KEY ACCOUNT EVENT	25 - LABOR OVERHEAD (Benefit,	Aug-24 8/31/2024 \$	20.58	LABOR OVERHEAD-PTO ACCR-HOLIDAY		0	433970 Period-End	Payroll/Labor	10-Sales Expense	Advertising-General/Sponsorship	10	0% \$	(20.58)	\$	-
1 - Southern	912.4 KEY ACCOUNT EVENT	PTO, Tax) 25 - LABOR OVERHEAD (Benefit, PTO. Tax)	Aug-24 8/31/2024 \$	51.40	LABOR OVERHEAD-PTO ACCR-VACATION		0	Labor 433970 Period-End Labor	Payroll/Labor	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(51.40)	\$	-
1 - Southern	912.4 KEY ACCOUNT EVENT	25 - LABOR OVERHEAD (Benefit,	Aug-24 8/31/2024 \$	9.38	LABOR OVERHEAD-TAX-FICA MC ER		0	Labor 433970 Period-End Labor	Payroll/Labor	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(9.38)	\$	
1 - Southern	912.4 KEY ACCOUNT EVENT	PTO, Tax) 25 - LABOR OVERHEAD (Benefit, PTO. Tax)	Aug-24 8/31/2024 \$	40.09	LABOR OVERHEAD-TAX-FICA SS ER		0	Labor 433970 Period-End Labor	Payroll/Labor	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(40.09)	\$	
1 - Southern	912.4 KEY ACCOUNT EVENT	PTO, Taxj 25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Aug-24 8/31/2024 \$	1.47	LABOR OVERHEAD-TAX-WORK COMP		0	433970 Period-End	Payroll/Labor	10-Sales Expense	Advertising-General/Sponsorship	10	D% \$	(1.47)	\$	-
1 - Southern	912.4 KEY ACCOUNT EVENT	PTO, Tax) 26 - FLEET MANAGEMENT/TRANSPORTATIO	Aug-24 8/31/2024 \$	191.25	VEHICLE/FLEET DISTRIBUTION		0	Labor 434074 Period-End	Fleet	10-Sales Expense	Advertising-General/Sponsorship	10	0% \$	(191.25)	\$	-
		NINA AGENTENT / TRANSPORTATIO							Management							

Southern Pioneer Electric Company

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Exhibit 12

						L.	Last Check/Tran Journa			Form 7 Line No.	Classification	Exclusion	Dues, etc. EXCLU Adjusted Exhibit	JDED/ See Adj Ref 3 Below	Dues, etc. in Ex less 'EXCLUDED'	hibit 3 ('AMOUNT'
Division 1 - Southern	Account Account Desc 912.4 KEY ACCOUNT EVENT	Activity 56 - DTDF FLEET (26 >> 56) (Cross- Company)	Period Date Aug-24 8/31/20	Amount 024 \$ 211.53	Invoice Reference 45797 PEC FLEET EXPENSE	Vendor Vendor Name C 300 PIONEER ELECTRIC COOPERATIVE INC		al Journal Desc 34082 Invoice	Module Accounts Payable	10-Sales Expense	Classification Advertising-General/Sponsorship	% 10	Adjusted Exhibit	(211.53)	\$	
1 - Southern	921.4 ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Jul-24 7/30/2	024 \$ 250.00	20240730-3138 SPONSORSHIP LEVEL 2-BUSINESS LEADERSHIP	3138 SOCIETY FOR HUMAN RESOURCE MGMT OF SW KS	134864 43	31328 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	10	196 \$	(250.00)	\$	-
1 - Southern	921.4 ADMIN-ADV, DUES, PROMO,	8 - DUES	Jan-24 1/3/2	024 \$ 122.00	20240112161155 1 YEAR SHRM MEMBERSHIP RENEWAL	2351 MORALES, MELISSA S	49172 41	18566 Invoice	Accounts Payable	11-Administration and General Expense	Dues	50	196 Ş	(61.00)	\$	61.00
1 - Southern	ENTRTMT(ADMIN EE 921.4 ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN FE	8 - DUES	Feb-24 2/1/2	024 \$ 500.00	300000614 2024 RMEL MEMBERSHIP DUES - SPEC	862 ALLTRICITY NETWORK	1039554 42	21246 Invoice	Accounts Payable	11-Administration and General Expense	Dues	50	196 Ş	(250.00)	\$	250.00
1 - Southern	921.4 ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES	May-24 5/1/2	024 \$ 200.00	20240501-0166 2024 MANAGER'S ASSOC DUES EE#125 EE#236	166 KANSAS ELECTRIC COOPERATIVES, INC.	27112 42	25630 Invoice	Accounts Payable	11-Administration and General Expense	Dues	50	196 S	(100.00)	\$	100.00
1 - Southern	921.4 ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES	Jun-24 6/30/2	024 \$ 125.00	20240709104000 KANSAS JUDICIAL BRANCH ANNL REGISTRATION	N 3235 CAMPBELL, LINDSAY ANNE	51096 43	30067 Invoice	Accounts Payable	11-Administration and General Expense	Dues	50	1% \$	(62.50)	\$	62.50
1 - Southern	921.4 ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES	Jul-24 7/1/2	024 \$ 100.00	2557 NSAC ANNUAL MEMBERSHIP 2024-2025	2801 NSAC	134697 42	25876 Invoice	Accounts Payable	11-Administration and General Expense	Dues	50	1%\$	(50.00)	\$	50.00
1 - Southern	921.4 ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES	Jul-24 7/20/2	024 \$ 25.00	20240808115153 ECBA MEMBERSHIP RENEWAL	3837 LAYMAN, LARISSA L	51190 43	31858 Invoice	Accounts Payable	11-Administration and General Expense	Dues	50	1% \$	(12.50)	\$	12.50
1 - Southern	ENTRTMT(ADMIN EE 921.4 ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES	Oct-24 10/31/2	024 \$ 132.00	20241108125131 1 YEAR SHRM MEMBERSHIP RENEWAL	2351 MORALES, MELISSA S	51634 43	88009 Invoice	Accounts Payable	11-Administration and General Expense	Dues	50	1%\$	(66.00)	\$	66.00
1 - Southern	ENTRTIMT(ADMIN EE 930.1 GENERAL ADVERTISING EXPENSE	ADVERTISING/SPONSORSHIP/PR	Jan-24 1/11/2	024 \$ 250.00	20240111-2168 FUNDRAISER/BLACK SPONSORSHIP	2168 THAT LIBERAL BAND BOOSTERS	1039307 41	18559 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	1%\$	(250.00)	\$	
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Jan-24 1/11/2	024 \$ 300.00	20240111-4174 SOCIAL MEDIA RECOGNITION SPONSORSHIP	INC 4174 ATLETICO LIBERAL FUTBOL CLUB INC	1039272 41	18559 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	1%\$	(300.00)	\$	
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE		Jan-24 1/17/2	024 \$ 225.00	11588 WELCOME TO LIBERAL ADS	1790 LIBERAL AREA CHAMBER OF COMMER	1039433 42	20353 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	1%\$	(225.00)	\$	
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE		Jan-24 1/18/2	024 \$ 300.00	11612 2024 MEN & WOMEN OF DISTINCTION AD	COMMER 1790 LIBERAL AREA CHAMBER OF COMMER	1039433 42	20273 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	1% \$	(300.00)	\$	
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR	Jan-24 1/18/2	2,000.00	11604 2024 CHAMBER BASH PLATINUM SPONSORSHI	P 1790 LIBERAL AREA CHAMBER OF	1039433 42	20273 Invoice	Accounts Payable	11-Administration and General Expense	Donations (including labor)	50	1% \$	(1,000.00)	\$	1,000.00
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Feb-24 2/1/2	024 \$ 100.00	114183 PANCAKE DAY AD	COMMER 1988 LEADER & TIMES	1039572 42	21886 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	1% \$	(100.00)	\$	
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Feb-24 2/8/2	024 \$ 100.00	20240208-3349 BRONZE LEVEL SPONSORSHIP-GIVING OF GREET	FOUNDATION OF SOUTHWEST	1039428 42	20273 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	10	196 Ş	(100.00)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Mar-24 3/1/2	024 \$ 100.00	52301-1 8-305EC SPOTS 2/13-2/28/2024	KANSAS 4203 WESTERN KANSAS BROADCAST CENTER LLC	1039792 42	24090 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	10	1% \$	(100.00)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Mar-24 3/13/2	024 \$ 150.00	20240313-3400 FULL PAGE - THEATRE PROGRAM	3400 RAINBOW PLAYERS INC	1039660 42	22371 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	1% \$	(150.00)	\$	
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Mar-24 3/14/2	024 \$ 250.00	20240314-3505 BRONZE SPONSORSHIP - MEDICINE LODGE	3505 DUCKS UNLIMITED, INC.	1039647 42	22663 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	1% \$	(250.00)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Mar-24 3/29/2	024 \$ 3,000.00	20240329-1549 2024 COLLABORATOR SPONSOR	1549 MEDICINE LODGE INDIAN PEACE TREATY ASSN	1039722 42	23669 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	10	196 \$	(3,000.00)	\$	
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE		Apr-24 4/25/2	024 \$ 500.00	20240425-2567 2024 SANDLOT MOVIE EVENT SPONSOR	2567 LIBERAL BASEBALL ASSOCIATION	1039908 42	25321 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	10	196 \$	(500.00)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Apr-24 4/30/2	024 \$ 60.00	20240430-2491 BIRTHDAY/ANNIVERSARY CALENDAR AD	2491 USD 474	1039930 42	25611 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	10	1% \$	(60.00)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Apr-24 4/30/2	024 \$ 75.00	20240430-1632A HOLE IN ONE SPONSOR	1632 MEDICINE LODGE AREA CHAMBER OF COMMERCE	1040046 42	25611 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	10	1% \$	(75.00)	\$	
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Apr-24 4/30/2	024 \$ 225.00	20240430-1632 ML JUNEFEST WATERMELON FEED SPONSOR	1632 MEDICINE LODGE AREA CHAMBER OF COMMERCE	1039912 42	25611 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	196 \$	(225.00)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	0MO HEMS 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Apr-24 4/30/2	024 \$ 250.00	20240430-3175 3RD ANNUAL WILDCAT CLASSIC SPONSORSHIP	3175 USD 219 MINNEOLA SCHOOLS	1039929 42	25645 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	1%\$	(250.00)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR	May-24 5/6/2	024 \$ 1,902.83	20240506-0193 SC TELECOM 2024 DIRECTORY	193 PIONEER COMMUNICATIONS	1040099 42	26221 Invoice	Accounts Payable	11-Administration and General Expense	Public Service (Advertising and Other)	(1% \$	-	\$	1,902.83
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR	May-24 5/20/2	024 \$ 600.00	5190 3" x 1 COLUMN AD	2017 ALTIPLANO PUBLISHING LLC	1040106 42	28116 Invoice	Accounts Payable	11-Administration and General Expense	Public Service (Advertising and Other)		1% \$	-	\$	600.00
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	May-24 5/31/2	024 \$ 59.00	116043 GRADUATION 2x4 AD	1988 LEADER & TIMES	1040192 42	28200 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	10	1% \$	(59.00)	\$	
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR	May-24 5/31/2	024 \$ 150.00	343-0085-0000 2024 SENIOR NIGHTS CORPORATE SPONSOR	1050 SEWARD COUNTY BROADCASTING CO	1040117 42	28116 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	10	1% \$	(150.00)	\$	
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR	Jun-24 6/30/2	024 \$ 100.00	343-00086-0000 SHRINE BOWL SPONSOR	1050 SEWARD COUNTY BROADCASTING CO	1040325 42	29939 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	196 Ş	(100.00)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR	Jul-24 7/12/2	024 \$ 150.00	20240712-1744 FCA FOWLER COMMUNITY ALLIANCE BRICK FUND	INC 1744 CITY OF FOWLER	17611 43	80258 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	196 \$	(150.00)	\$	
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR	Jul-24 7/15/2	024 \$ 100.00	20240722-3815 HOLE SPONSOR FOR 2024 GOLF TOURNAMENT	3815 SUBLETTE ROTARY CLUB	1040417 43	30649 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	196 Ş	(100.00)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Jul-24 7/17/2	024 \$ 200.00	20240717-1365 2024 HASKELL CO FAIR SPONSORSHIP RODEO	1365 HASKELL COUNTY FAIR ASSOCIATION	1040397 43	30406 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	196 \$	(200.00)	\$	

Southern Pioneer Electric Company Exhibit 12

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								Last Check/Tran				Classification	Exclusion	Dues, etc. EXCLU		Dues, etc. in Ex less 'EXCLUDED	hibit 3 ('AMOUNT'
Division 1 - Southern	Account Account Desc 930.1 GENERAL ADVERTISING	Activity 100 -	Period Jul-24	Date 7/17/2024 \$	Amount 300.00	Invoice Reference 20240717-3177 2023 GOLD SPONORSHIP	3177 COMMUNITY	1040389	Journal Journal Desc 430406 Invoice	Module Accounts	Form 7 Line No. 11-Administration and	Advertising-General/Sponsorship	% 100	Adjusted Exhibit 3	(300.00)	\$	-
1 - Southern	EXPENSE 930.1 GENERAL ADVERTISING	ADVERTISING/SPONSORSHIP/PR OMO ITEMS 100 -	Jul-24	7/23/2024 \$	200.00	20240723-2955 SATANTA/SUBLETTE ROTARY GOLF	CONCERTS OF LIBERAL INC 2955 SATANTA LIONS	1040441	430773 Invoice	Payable Accounts	General Expense	Advertising-General/Sponsorship	100	D% \$	(200.00)	\$	
1 - Southern	EXPENSE 930.1 GENERAL ADVERTISING	ADVERTISING/SPONSORSHIP/PR OMO ITEMS 100 -	Jul-24	7/30/2024 \$	350.00	TOURNAMENT 11870 DUCK RACE SPONSOR	CLUB 1790 LIBERAL AREA	1040487	431600 Invoice	Payable Accounts	General Expense	Advertising-General/Sponsorship	10	D% \$	(350.00)	é	
	EXPENSE	ADVERTISING/SPONSORSHIP/PR OMO ITEMS					CHAMBER OF COMMER			Payable	General Expense					Ş	-
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	D% \$	(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	D% \$	(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	D% \$	(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	10	D% \$	(150.00)	\$	
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR	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	D% \$	(175.00)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 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	D% \$	(180.00)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR	Sep-24	9/30/2024 \$	150.00	343-00087-0000 2024 GAME OF THE WEEK - SPECo	1050 SEWARD COUNTY BROADCASTING CO	1040798	435788 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	D% \$	(150.00)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR	Sep-24	9/30/2024 \$	684.00	20240930-1967 SCHOOL PAGE MEAD SWH MINNEOLA ASHLANG	INC 1967 MEADE COUNTY NEWS	1040829	435524 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	100	D% \$	(684.00)	\$	
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 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	D% \$	(750.00)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR	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	10	D% \$	(582.80)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR	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	10	D% \$	(1,693.71)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR	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	10	D%\$	(250.00)	\$	-
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR	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	D% \$	(750.00)	\$	
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 100 - ADVERTISING/SPONSORSHIP/PR	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)	(D% \$	-	\$	1,726.22
1 - Southern	930.1 GENERAL ADVERTISING EXPENSE	OMO ITEMS 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	10	D% \$	(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	1041146	439638 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	10	D% \$	(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	10	D% \$	(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	1041448	441738 Invoice	Accounts Payable	11-Administration and General Expense	Advertising-General/Sponsorship	10	D% \$	(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	INC 3293 SUBLETTE CHAMBER OF	1039264	417751 Invoice	Accounts Payable	11-Administration and General Expense	Donations (including labor)	50	D% \$	(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	COMMERCE 1790 LIBERAL AREA CHAMBER OF	1039253	418297 Invoice	Accounts Payable	11-Administration and General Expense	Donations (including labor)	50	D% \$	(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	COMMER 166 KANSAS ELECTRIC COOPERATIVES, INC.	134137	418421 Invoice	Accounts Payable	11-Administration and General Expense	Dues	50	D% \$	(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	1039302	418428 Invoice	Accounts Payable	11-Administration and General Expense	Donations (including labor)	51	D% \$	(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	COMMERCE 166 KANSAS ELECTRIC COOPERATIVES, INC.	16891	421886 Invoice	Accounts Payable	11-Administration and General Expense	Dues	50	D% \$	(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	1039439	420273 Invoice	Accounts Payable	11-Administration and General Expense	Donations (including labor)	50	D% \$	(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	COMMERCE 166 KANSAS ELECTRIC COOPERATIVES, INC.	134255	420357 Invoice	Accounts Payable	11-Administration and General Expense	Dues	50	D% \$	(3,147.11)	\$	3,147.10
1 - Southern	930.23 DUES FOR SPEC	8 - DUES	Mar-24	3/6/2024 \$	750.00	1215 2024 MEMBERSHIP DUES	4308 REMDC	134414	422777 Invoice	Accounts	11-Administration and	Dues	50	D% \$	(375.00)	\$	375.00
1 - Southern	MEMBERSHIPS 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	Payable Accounts Payable	General Expense 11-Administration and General Expense	Dues	50	D% \$	(3,147.11)	\$	3,147.10
1 - Southern	930.23 DUES FOR SPEC	8 - DUES	Mar-24	3/12/2024 \$	10.00	20240326183331 ANNUAL AMBASSADOR DUES	2193 TERRAZAS RUBY	49958	423390 Invoice	Accounts	11-Administration and	Advertising-General/Sponsorship	10	0% \$	(10.00)	\$	
1 - Southern	MEMBERSHIPS 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	1039624	422370 Invoice	Payable Accounts Payable	General Expense 11-Administration and General Expense	Donations (including labor)	50	D% \$	(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	COMMERCE 166 KANSAS ELECTRIC COOPERATIVES, INC.	134471	424037 Invoice	Accounts Payable	11-Administration and General Expense	Dues	50	D% \$	(3,147.11)	\$	3,147.10

Southern Pioneer Electric Company

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Exhibit 12

								Last					Exclusion	Dues, etc. EX	CLUDED/ See Adj Ref	Dues, etc. in Exhibit	2 3 ('AMOUNT'
Division	Account Account Desc	Activity	Period	Date	Amount	Invoice Reference			Journal Journal Desc	Module	Form 7 Line No.	Classification	%	Adjusted Exhil	bit 3 Below	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	5	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	5	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	5	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	5	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	5	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	5	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	5	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	5	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	5	50% \$	(1,250.00)	\$	1,250.00
1 - Southern	930.23 DUES FOR SPEC	8 - DUES	Dec-24	12/20/2024 \$	300.00	20241220-1109 BOOSTER CLUB 2024	1109 SCCC ATHLETIC	1041447	441772 Invoice	Accounts	11-Administration and	Advertising-General/Sponsorship	10	00% \$	(300.00)	\$	
1 - Southern	MEMBERSHIPS 930.23 DUES FOR SPEC MEMBERSHIPS	8 - DUES	Dec-24	12/24/2024 \$	1,385.23	144329 SPEC KEC MONTHLY ASSESSMENT	DEPARTMENT 166 KANSAS ELECTRIC COOPERATIVES, INC.	135371	440729 Invoice	Payable Accounts Payable	General Expense 11-Administration and General Expense	Dues	5	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 Tourn, etc.)	10	00% \$	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		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		1/29/2024 \$	(106.95)	20240129091708 FALSE CHARGE REFUND	1644 GILLESPIE, NATHAN WILLIAM	49371		Accounts Payable	11-Administration and General Expense	Employee/Other Activities- Disallowed (Golf Tourn, etc.)		00% \$	106.95	s	-
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 Pavable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)		0% \$	-	5	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-	1 - MATERIAL & SUPPLIES	Aug-24	8/20/2024 \$	32.00	20240911150256 LIB COM PIC TABLECOVERS, PLATES, CUTLERY	2193 TERRAZAS RUBY	51331	433978 Invoice	Accounts	11-Administration and	Employee Activities-Allowed		0% \$	-	\$	32.00
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	1 - MATERIAL & SUPPLIES	Oct-24	10/20/2024 \$	13.42	20241029124236 ML COMP PICNIC CUPS	4269 BERGFELD, DEIDRE	51543	437668 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		0% \$	-	s	13.42
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	1 - MATERIAL & SUPPLIES	Oct 24	10/20/2024 \$	46.61	20241029124236 ML COMP PICNIC SUPPLIES	D 4269 BERGFELD, DEIDRE	51543	437668 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		0% \$		ć	46.61
	XMAS/OTHER						D			Payable	General Expense	(Christmas Party, etc.)					
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% \$	Ē	\$	25.00
1 - Southern	930.4 EMPLOYEE SOCIALS- XMAS/OTHER	1 - MATERIAL & SUPPLIES	Dec-24	12/20/2024 \$	35.00	20250103144418 CUTTLERY, PLATES	3604 ROTOLO, MICHELLE	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-	1 - MATERIAL & SUPPLIES	Dec-24	12/20/2024 \$	86.76	20241231093024 HOLIDAY PARTY CANDY FOR TABLES	1493 PATTERSON,	51779	441185 Invoice	Accounts	11-Administration and	Employee Activities-Allowed		0% \$	-	\$	86.76
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	1 - MATERIAL & SUPPLIES	Dec-24	12/30/2024 \$	38.78	20250108121607 EMPLOYEE APP MEAL SUPPLIES	MELANIE A 1493 PATTERSON,	51822	441523 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		0% \$	-	\$	38.78
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Jan-24	1/5/2024 \$	208.25	20240115100231 BREAKROOM DRINKS	MELANIE A 4351 RAUSCH,	49214	419180 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		0% \$	-	s	208.25
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	lan-24		190.55	20240122171804 COFFEE	THEODORE J 4351 RAUSCH,		419257 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		0% \$		s	190.55
	XMAS/OTHER						THEODORE J			Payable	General Expense	(Christmas Party, etc.)			-		
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 Pavable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)		0% \$	-	\$	130.57
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Jan-24	1/23/2024 \$	112.31	20240201104006 BREAKROOM DRINKS	4142 VILLALOBOS,	49442	420126 Invoice	Accounts	11-Administration and	Employee Activities-Allowed		0% \$	-	\$	112.31
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS- XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jan-24	1/24/2024 \$	260.80	1548726 COFFEE, CAPPUCCINO & SUGAR	IPOLITO 196 PRAIRIE FIRE COFFEE ROASTERS	1039375	419653 Invoice	Payable Accounts Payable	General Expense 11-Administration and General Expense	(Christmas Party, etc.) Employee Activities-Allowed (Christmas Party, etc.)		0% \$	-	\$	260.80
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Feb-24	2/7/2024 \$	14.81	20240215104357 BREAKROOM DRINKS	4351 RAUSCH,	49525	420570 Invoice	Accounts	11-Administration and	Employee Activities-Allowed		0% \$	-	s	14.81
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Feb-24	2/9/2024 \$	15.69	20240215121351 COFFEE CREAMER	THEODORE J 3280 ALLEN, JULIE E	49520	420570 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		0% Ś	-	s	15.69
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Feb-24	2/13/2024 \$	70.05	20240226091153 POPCORN FOR OFFICE	2193 TERRAZAS RUBY	49589	421242 Invoice	Payable	General Expense	(Christmas Party, etc.) Employee Activities-Allowed		0% \$			70.05
	XMAS/OTHER									Accounts Payable	11-Administration and General Expense	(Christmas Party, etc.)			-	\$	
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	(Christmas Party, etc.) 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	11-Administration and	Employee Activities-Allowed		0% \$	-	\$	77.37
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Mar-24	3/13/2024 \$	168.19	20240327200316 BREAKROOM DRINKS	4351 RAUSCH,	49982	423390 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		0% \$	-	\$	168.19
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Mar-24	3/14/2024 \$	7.20	20240327185850 CREAMER	THEODORE J 2193 TERRAZAS RUBY	49966	423390 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		0% \$	-	s	7.20
	XMAS/OTHER 930.4 EMPLOYEE SOCIALS				8.37					Payable	General Expense	(Christmas Party, etc.)				\$	8.37
1 - Southern	XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Mar-24	3/14/2024 \$		20240401120626 CREAMER	3604 ROTOLO, MICHELLE L	50072		Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)		0% \$	-	÷	
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

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							L	ast					Exclusion	Dues, etc. EXCLUDED/	See Adj Ref Below	Dues, etc. in Exhibit 3	s ('AMOUNT'
Division 1 - Southern	Account Account Desc 930.4 EMPLOYEE SOCIALS-	Activity 17 - MEALS-50% DEDUCTIBLE	Period Mar-24	Date 3/29/2024 \$	Amount 125.57	Invoice Reference 20240410135649 BREAKROOM DRINKS	Vendor Vendor Name C 1493 PATTERSON,	heck/Tran J 50265	ournal Journal Desc 424094 Invoice	Module Accounts	Form 7 Line No. 11-Administration and	Classification Employee Activities-Allowed	% C	Adjusted Exhibit 3	Below	less 'EXCLUDED') S	125.57
	XMAS/OTHER						MELANIE A			Payable	General Expense	(Christmas Party, etc.)				÷	
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 Pavable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	C	1%\$-		\$	24.06
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Mar-24	3/31/2024 \$	227.87	20240408152431 COFFEE	4351 RAUSCH, THEODORE I	50271	424142 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	C	1%\$-		\$	227.87
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Apr-24	4/9/2024 \$	13.60	20240416113016 BREAKROOM DRINKS	4368 RILEY, HAYDEN E	50336	424803 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed	c	1%\$-		\$	13.60
6. Couthorn	XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Apr-24	4/17/2024 \$	135.68	1568067 COFFEE - LIBERAL	196 PRAIRIE FIRE	1039854	424864 Invoice	Payable	General Expense 11-Administration and	(Christmas Party, etc.)		1% \$ -			135.68
1 - Southern	930.4 EMPLOYEE SOCIALS- XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Api-24	4/1//2024 \$	135.08	1300007 COFFEE - LIBERAL	COFFEE ROASTERS	1039854	424864 Invoice	Accounts Payable	General Expense	Employee Activities-Allowed (Christmas Party, etc.)	U			ş	135.08
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.)	C	1%\$-		\$	395.63
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Apr-24	4/24/2024 \$	14.54	20240501111116 CREAMER	3842 LOBOS, BERTA	50478	425881 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	C	1% \$ -		\$	14.54
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Apr-24	4/30/2024 \$	24.80	20240506144248 BREAKROOM DRINKS	3649 BLASI, AARON R	50500	426048 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		1% S -		¢	24.80
	XMAS/OTHER									Payable	General Expense	(Christmas Party, etc.)				Ť.	
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.)	C	1%\$-		Ş	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.)	C	1%\$-		\$	135.68
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	May-24	5/17/2024 \$	28.00	20240610143453 BREAKROOM DRINKS	4368 RILEY, HAYDEN E	50818	428030 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	c	1%\$-		\$	28.00
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	May-24	5/20/2024 \$	170.00	20240606123738 BREAKROOM DRINKS	4351 RAUSCH.	50838	428194 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		1% \$ -			170.00
	XMAS/OTHER						THEODORE J			Payable	General Expense	(Christmas Party, etc.)				2	
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 Pavable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	C	1%\$-		\$	14.15
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	May-24	5/31/2024 \$	100.65	20240610142518 BREAKROOM DRINKS	4351 RAUSCH,	50835	428186 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	c	1%\$-		\$	100.65
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Jun-24	6/12/2024 \$	135.68	1580879 COFFEE - LIBERAL	THEODORE J 196 PRAIRIE FIRE	1040193	428436 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed	c	1% \$ -		s	135.68
	XMAS/OTHER						COFFEE ROASTERS			Payable	General Expense	(Christmas Party, etc.)					
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.)	C	1%\$-		5	24.47
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Jun-24	6/20/2024 \$	202.16	20240625132836 SOFT DRINKS	4351 RAUSCH,	51021	429716 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	C	1%\$-		\$	202.16
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Jun-24	6/30/2024 \$	27.19	20240710100836 BREAKROOM DRINKS	THEODORE J 4368 RILEY, HAYDEN E	51104	430070 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed	c	1% \$ -		\$	27.19
1 - Southero	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE		6/30/2024 \$	75 37	20240709183916 BREAKROOM DRINKS	1493 PATTERSON	51050	429942 Invoice	Payable	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		196 \$ -			75 37
	XMAS/OTHER			-,,+			MELANIE A			Payable	General Expense	(Christmas Party, etc.)	-			¢	
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.)	C	1%\$-		\$	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.)	C	1%\$-		s	70.84
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Jul-24	7/20/2024 \$	128.69	20240724084924 DRINKS FOR SHOP	4368 RILEY, HAYDEN E	51161	431336 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	c	1% \$ -		s	128.69
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Jul-24	7/20/2024 \$	214.59	20240726121841 FOLGERS FILTER PACKS	4351 RAUSCH.	51160	431336 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		1% \$ -			214.59
	XMAS/OTHER						THEODORE J			Payable	General Expense	(Christmas Party, etc.)				\$	
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 I	51160	431336 Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	C	1%\$-		\$	239.92
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Jul-24	7/31/2024 \$	13.91	20240806104011 COFFEE CREAMER	3604 ROTOLO, MICHELLE	51179	431789 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	C	1%\$-		\$	13.91
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Jul-24	7/31/2024 \$	93.75	20240807180502 BREAKROOM DRINKS	L 4368 RILEY, HAYDEN E	51229	432042 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		1% \$ -		¢	93.75
	XMAS/OTHER									Payable	General Expense	(Christmas Party, etc.)					
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.)	C	1%\$-		\$	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	11-Administration and	Employee Activities-Allowed	C	1%\$-		\$	65.92
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Aug-24	8/20/2024 \$	73.41	20240912085157 BREAKROOM DRINKS	4368 RILEY, HAYDEN E	51334	433978 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed	c	1%\$-		\$	73.41
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Aug-24	8/20/2024 \$	128.67	20240829093041 BREAKROOM DRINKS	4351 RAUSCH,	51274	433619 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		1% S -		¢	128.67
	XMAS/OTHER		-				THEODORE J			Payable	General Expense	(Christmas Party, etc.)					
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.)	C	1% \$ -		\$	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.)	C	196 \$ -		\$	135.68
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Sep-24	9/20/2024 \$	10.38	20241003151341 TEA	4351 RAUSCH,	51431	435798 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	c	1% \$ -		\$	10.38
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE		9/20/2024 \$	46.59	20241007232450 BREAKROOM DRINKS	THEODORE J 1493 PATTERSON.	51426	435798 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed	_	1% \$ -		¢	46.59
	XMAS/OTHER						MELANIE A			Payable	General Expense	(Christmas Party, etc.)				÷	
1 - Southern	930.4 EMPLOYEE SOCIALS- XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		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.)	C	1%\$-		\$	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	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	C	1% \$ -		\$	103.65
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Oct-24	10/1/2024 \$	268.34	183791025 FOLGERS REGULAR FILTER PACKS	3624 ULINE INC	18279	436042 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	c	1%\$-		\$	268.34
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	0# 24	10/2/2024 \$	322.87	1606381 COFFEE & CAPPUCCINO	196 PRAIRIE FIRE	1040796	435523 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed	_	196 ¢		Ś	322.87
1 - Southern	XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-24	10/2/2024 \$	322.87	1606381 COFFEE & CAPPOLLIND	COFFEE ROASTERS	1040796	435523 Invoice	Payable	General Expense	(Christmas Party, etc.)	u u	n, , -		\$	322.87
1 - Southern	930.4 EMPLOYEE SOCIALS- XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-24 1	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.)	C	1%\$-		\$	63.51
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Oct-24	10/20/2024 \$	18.10	20241028141549 CREAMER	3280 ALLEN, JULIE E	51619	437986 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	0	1% S -		s	18.10
	XMAS/OTHER						,			Payable	General Expense	(Christmas Party, etc.)				÷	
1 - Southern	930.4 EMPLOYEE SOCIALS- XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Oct-24 1	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.)	C	1%\$-		Ş	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.)	C	1%\$-		\$	68.75
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Nov-24	11/20/2024 \$	15.52	20241125120110 CREAMER	3776 ARMENDARIZ,	51744	439720 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	C	1%\$-		\$	15.52
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Nov-24	11/20/2024 Ś	35.09	20241209175017 BREAKROOM DRINKS	LORENA 1493 PATTERSON.	51695	439682 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		1% \$ -		s	35.09
	XMAS/OTHER						MELANIE A			Payable	General Expense	(Christmas Party, etc.)					
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.)	C	1%\$-		5	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	11-Administration and General Expense	Employee Activities-Allowed	C	1%\$-		\$	155.38
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS- XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Nov-24	11/27/2024 \$	135.68	1619140 COFFEE -LIBERAL	THEODORE J 196 PRAIRIE FIRE COFFEE ROASTERS	1041101	439195 Invoice	Payable Accounts Payable	General Expense 11-Administration and General Expense	(Christmas Party, etc.) Employee Activities-Allowed (Christmas Party, etc.)	C	1%\$-		\$	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.)	a	1% \$ -		\$	46.19

Southern Pioneer Electric Company Exhibit 12

CONFIDENTIAL

						L	ast					Exclusion	Dues, etc. EXCLUDED/	See Adj Ref	Dues, etc. in Exhi	sit 3 ('AMOUNT'
Division	Account Account Desc	Activity	Period Date	Amount	Invoice Reference			urnal Journal Desc	Module	Form 7 Line No.	Classification	%	Adjusted Exhibit 3	Below	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 Pavable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	(D% \$		\$	149.10
1 - Southern	930.4 EMPLOYEE SOCIALS-	17 - MEALS-50% DEDUCTIBLE	Dec-24 12/20/2024 \$	1,982.47	20241231093024 HOLIDAY PARTY CATERING	1493 PATTERSON,	51779	441185 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	(D% \$	-	\$	1,982.47
	XMAS/OTHER					MELANIE A			Payable	General Expense	(Christmas Party, etc.)					
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 Pavable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	(D% \$	-	\$	102.51
1 - Southern	930.4 EMPLOYEE SOCIALS-	18 - MEALS-100% DEDUCTBLE	Feb-24 2/12/2024 \$	125.00	20240307145930 25 BREAKFAST BUTTONS	1493 PATTERSON,	49806	422218 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	(0% \$	-	\$	125.00
	XMAS/OTHER	(Publ 535 Exclusion 18 - MEALS-100% DEDUCTBLE		163.82	20240807183020 LIB COMPANY PICNIC FOOD	MELANIE A			Payable	General Expense	(Christmas Party, etc.)					163.82
1 - Southern	930.4 EMPLOYEE SOCIALS- XMAS/OTHER	18 - MEALS-100% DEDUCIBLE (Publ 535 Exclusion	Jul-24 7/31/2024 \$	163.82	2024080/183020 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-	18 - MEALS-100% DEDUCTBLE	Aug-24 8/20/2024 \$	26.71	20240911150256 LIB COM PIC FOOD SUPPLIES	2193 TERRAZAS RUBY	51331	433978 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	(0% \$	-	\$	26.71
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	(Publ 535 Exclusion 18 - MEALS-100% DEDUCTBLE		85.70	20240911150256 LIB COMPANY PICNIC MEAL	2193 TERRAZAS RUBY	51331	433978 Invoice	Payable	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed					85.70
1 - Southern	930.4 EMPLOYEE SOCIALS- XMAS/OTHER	18 - MEALS-100% DEDUCIBLE (Publ 535 Exclusion	Aug-24 8/20/2024 \$	85.70	20240911150256 LIB COMPANY PICNIC MEAL	2193 TERKAZAS KUBY	51331	433978 Invoice	Accounts Payable	11-Administration and General Expense	(Christmas Party, etc.)		0% \$	-	\$	85.70
1 - Southern	930.4 EMPLOYEE SOCIALS-	18 - MEALS-100% DEDUCTBLE	Aug-24 8/20/2024 \$	240.58	20240911150256 LIB COM PICNIC MEAL	2193 TERRAZAS RUBY	51331	433978 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	(D% \$		\$	240.58
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	(Publ 535 Exclusion 18 - MEALS-100% DEDUCTBLE	Aug-24 8/31/2024 \$	28.38	20240906105421 FOOD FOR EE#1013 RETIREMENT PARTY	3525 ECK, MICHELLE L	51327	433962 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed	,	D% \$		s	28.38
1-30001611	XMAS/OTHER	(Publ 535 Exclusion	Aug-24 0/31/2024 3	20.30	20240500105421 FOOD FOR EEW1015 RETIREMENT FART	3323 ECK, MICHELLE L	51527	433502 IIIVOICE	Payable	General Expense	(Christmas Party, etc.)	,			Ş	20.30
1 - Southern	930.4 EMPLOYEE SOCIALS-	18 - MEALS-100% DEDUCTBLE	Aug-24 8/31/2024 \$	81.12	20240906105421 FOOD FOR EE#1013 RETIREMENT	3525 ECK, MICHELLE L	51327	433962 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	(D% \$		\$	81.12
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	(Publ 535 Exclusion 18 - MEALS-100% DEDUCTBLE	Aug-24 8/31/2024 \$	448.98	20240911144535 FOOD FOR EE#1013 RETIREMENT PARTY	4190 LEIBHAM, MARTY G	51372	434017 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed		D% \$		s	448.98
1 Southern	XMAS/OTHER	(Publ 535 Exclusion							Payable	General Expense	(Christmas Party, etc.)		<i>, ,,,</i>		2	
1 - Southern	930.4 EMPLOYEE SOCIALS-	18 - MEALS-100% DEDUCTBLE	Oct-24 10/20/2024 \$	65.02	20241029124236 ML COMPANY PICNIC SUPPLIES	4269 BERGFELD, DEIDRE	51543	437668 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	(D% \$		\$	65.02
1 - Southern	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	(Publ 535 Exclusion 18 - MEALS-100% DEDUCTBLE	Oct-24 10/20/2024 \$	358.22	20241029124236 ML COMP PICNIC FOOD SUPPLIES	4269 BERGFELD. DEIDRE	51543	437668 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed	(D% \$		Ś	358.22
	XMAS/OTHER	(Publ 535 Exclusion				D			Payable	General Expense	(Christmas Party, etc.)					
1 - Southern	930.4 EMPLOYEE SOCIALS- XMAS/OTHER	18 - MEALS-100% DEDUCTBLE (Publ 535 Exclusion	Dec-24 12/20/2024 \$	2,374.20	1906 CHRISTMAS PARTY CATERING/VENUE - ML	3603 GYP HILL EXCURSIONS LLC	1041426	441427 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	(0% \$	-	\$	2,374.20
1 - Southern	930.4 EMPLOYEE SOCIALS-	18 - MEALS-100% DEDUCTBLE	Dec-24 12/27/2024 \$	63.23	20250108121232 EMPLOYEE APP MEAL	1493 PATTERSON.	51821	441523 Invoice	Payable Accounts	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed	(D% \$		Ś	63.23
	XMAS/OTHER	(Publ 535 Exclusion				MELANIE A			Payable	General Expense	(Christmas Party, etc.)					
1 - Southern	930.4 EMPLOYEE SOCIALS- XMAS/OTHER	18 - MEALS-100% DEDUCTBLE (Publ 535 Exclusion	Dec-24 12/31/2024 \$	16.76	20250106152044 EMPLOYEE APP MEAL	4269 BERGFELD, DEIDRE	51844	441523 Invoice	Accounts Payable	11-Administration and General Expense	Employee Activities-Allowed	(D% \$	-	\$	16.76
1 - Southern	930.4 EMPLOYEE SOCIALS-	18 - MEALS-100% DEDUCTBLE	Dec-24 12/31/2024 \$	36.70	20250109094427 EMPLOYEE APP DESSERT	1644 GILLESPIE, NATHAN	51868	441586 Invoice	Accounts	11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed	(D% \$		\$	36.70
	XMAS/OTHER	(Publ 535 Exclusion				WILLIAM			Payable	General Expense	(Christmas Party, etc.)					
1 - Southern	930.4 EMPLOYEE SOCIALS-	18 - MEALS-100% DEDUCTBLE	Dec-24 12/31/2024 \$	215.93	20250106150349 EMPLOYEE APP MEAL	1608 AXLINE, AMY L	51824	441523 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	,	D% \$		s	215.93
1 - Southern	XMAS/OTHER	(Publ 535 Exclusion	Dec-24 12/31/2024 \$	215.93	20230106130349 EMPLOTEE APP MEAL	1006 AALINE, AWIT L	51824	441523 Invoice	Payable	General Expense	(Christmas Party, etc.)	,	U76 \$		\$	215.93
1 - Southern	930.4 EMPLOYEE SOCIALS-	9 - EMPLOYEE ACTIVITIES	Feb-24 2/1/2024 \$	156.23	52-24 BASKETBALL SHIRTS EMPLOYEE TEAM	2635 LHS THE	1039516	420855 Invoice	Accounts	11-Administration and	Employee/Other Activities-	100	0% \$ (156	.23)	\$	-
	XMAS/OTHER					TOMAHAWK SHOP			Payable	General Expense	Disallowed (Golf Tourn, etc.)					
1 - Southern	930.4 EMPLOYEE SOCIALS-	9 - EMPLOYEE ACTIVITIES	Apr-24 4/30/2024 \$	200.00	20240430-1632A 4 MAN SCRAMBLE GOLF ENTRY	1632 MEDICINE LODGE	1040046	425611 Invoice	Accounts	11-Administration and	Employee/Other Activities-	10	0% \$ (200	.00)	\$	-
	XMAS/OTHER					AREA CHAMBER OF COMMERCE			Payable	General Expense	Disallowed (Golf Tourn, etc.)					
1 - Southern	930.4 EMPLOYEE SOCIALS-	9 - EMPLOYEE ACTIVITIES	Jul-24 7/19/2024 \$	513.46	32929 TRAVEL MUGS OTY33 CO PICNIC	3488 NISC IGEAR LLC	17797	430863 Invoice	Accounts	11-Administration and	Employee/Other Activities-	10	n% \$ (513	46)	\$	
	XMAS/OTHER								Payable	General Expense	Disallowed (Golf Tourn, etc.)		(,	÷	
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-	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	General Expense 11-Administration and	(Christmas Party, etc.) Employee Activities-Allowed	(D% \$		s	130.00
	XMAS/OTHER								Payable	General Expense	(Christmas Party, etc.)					
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 Pavable	11-Administration and General Expense	Employee/Other Activities- Disallowed (Golf Tourn, etc.)	100	0% \$ (350	.00)	\$	-
1 - Southern	930.4 EMPLOYEE SOCIALS-	9 - EMPLOYEE ACTIVITIES	Aug-24 8/21/2024 \$	200.00	20240821-4438 LIBERAL COMPANY PICNIC VENUE 2024	4438 TERRAZAS, JOSE	1040612	433004 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	(D% \$	-	\$	200.00
	XMAS/OTHER								Payable	General Expense	(Christmas Party, etc.)					
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 FRING AUG24	5E General Ledger	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	(D% \$	-	\$	491.60
1 - Southern	930.4 EMPLOYEE SOCIALS-	9 - EMPLOYEE ACTIVITIES	Sep-24 9/6/2024 \$	1,500.00	16579 GIGAWATT GOLF TOURNAMENT 2024	237 WHEATLAND	135106	435787 Invoice	Accounts	11-Administration and	Employee/Other Activities-	10	0% \$ (1,500	.00)	\$	-
	XMAS/OTHER					ELECTRIC			Payable	General Expense	Disallowed (Golf Tourn, etc.)					
1 - Southern	930.4 EMPLOYEE SOCIALS-	9 - EMPLOYEE ACTIVITIES	Sep-24 9/20/2024 \$	175.00	20241001093652 LIB COED VBALL TEAM FEE	COOPERATIVE 2193 TERRAZAS RUBY	51450	435855 Invoice	Accounts	11-Administration and	Employee/Other Activities-	10	0% Ś (175	.00)	s	
	XMAS/OTHER								Payable	General Expense	Disallowed (Golf Tourn, etc.)					
1 - Southern	930.4 EMPLOYEE SOCIALS- XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Oct-24 10/9/2024 \$	700.00	20241009-4446 EMPLOYEE PICNIC ENERTAINMENT 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-	9 - EMPLOYEE ACTIVITIES	Oct-24 10/20/2024 \$	18.80	20241029124236 ML COMP PICNIC PRIZE EE#1077	4269 BERGFELD, DEIDRE	51543	437668 Invoice	Accounts	11-Administration and	Employee Activities-Allowed	(D% \$		\$	18.80
	XMAS/OTHER					D			Payable	General Expense	(Christmas Party, etc.)					
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 Pavable	11-Administration and General Expense	Employee Activities-Allowed (Christmas Party, etc.)	(D% \$	-	\$	23.63
1 - Southern	930.4 EMPLOYEE SOCIALS-	9 - EMPLOYEE ACTIVITIES	Oct-24 10/20/2024 \$	104.88	20241108150609 VBALL TEAM SHIRTS	2193 TERRAZAS RUBY	51566	437913 Invoice	Accounts	11-Administration and	Employee/Other Activities-	10	0% \$ (104	.88)	\$	-
	XMAS/OTHER 930.4 EMPLOYEE SOCIALS-	9 - EMPLOYEE ACTIVITIES	Oct-24 10/31/2024 \$	264.92	TX FRNG-EMPLOYEE GIFTS		0	438076 TAXABLE FRING	Payable	General Expense	Disallowed (Golf Tourn, etc.) Employee Activities-Allowed					264.92
1 - Southern	930.4 EMPLOYEE SOCIALS- XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Oct-24 10/31/2024 \$	264.92	1X FRNG-EMPLOYEE GIFTS		U	438076 TAXABLE FRING - OCT24	st General Ledger	General Expense	(Christmas Party, etc.)		D% \$	-	\$	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.)	(D% \$	-	\$	2,193.44
1 - Southern	930.4 EMPLOYEE SOCIALS-	9 - EMPLOYEE ACTIVITIES	Dec-24 12/20/2024 \$	16.39	20241231093024 SPEC XMAS PARTY PRIZE PL 7PC KIT	1493 PATTERSON,	51779	441185 Invoice	Accounts	11-Administration and	Employee Activities-Allowed		0% \$	-	\$	16.39
	XMAS/OTHER					MELANIE A			Payable	General Expense	(Christmas Party, etc.)					
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-	9 - EMPLOYEE ACTIVITIES	Dec-24 12/31/2024 \$	175.00	Miscellaneous Charges	U U	0	440711 Miscellaneous		11-Administration and	Employee Activities-Allowed		D% \$		\$	175.00
	XMAS/OTHER							Charge		General Expense	(Christmas Party, etc.)					
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.)	(D% \$		\$	200.00
1 - Southern	930.4 EMPLOYEE SOCIALS-	9 - EMPLOYEE ACTIVITIES	Dec-24 12/31/2024 \$	1,595.01	TX FRNG-EMPLOYEE GIFTS		0	442208 TAXABLE FRING	SE General Ledger	11-Administration and	Employee Activities-Allowed	(D% \$		\$	1,595.01
	XMAS/OTHER							- DEC24		General Expense	(Christmas Party, etc.)					
Total			\$	279,893.88									\$ (169,956	.55)	\$	109,937.33
			<u></u>											_	\$	0.00

Southern Pioneer Electric Company	CONFIDENTIAL
Exhibit 12	

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

9014 CUT VA MOLADY, DULE, PROND, PUTEININ \$ 2,386.44 \$ - 2,386.45 -	Account Desc Activity	Period D	Date Amount	Invoice Reference	Vendor Vendor Name	ne Check/Tran Journal Journal Desc Module	Form 7 Line No. Classification	% Adjusted Exhibit 3 B	ee Adj Ref Dues, etc. in Exhibit 3 ('AMi ielow less 'EXCLUDED')
by a cases Tab Name Diff 4 chi 2 Orakitori 1 30146 1 30146 1 30146 4 chi 2 Orakitori 1 30146 1 30146 1 30146 4 chi 2 Orakitori 1 30146 1 30146 1 30146 4 chi 2 Orakitori 1 30146 1 30146 1 30146 4 chi 2 Orakitori 1 30146 1 30146 1 30146 4 chi 2 Orakitori 1 30146 1 30146 1 30146 4 chi 2 Orakitori 1 30146 1 30146 1 30146 4 chi 2 Orakitori 1 30146 1 30146 1 30146 5 classes 1 30146 <									
44.1 COMUNDS \$ 1.0.14.00 \$ 1.0.14.00 \$ 1.0.14.00 \$ 1.0.00000 \$ 1.0.00000									
44.1 DOM/DS 5 1.00000 5 1.0000 5 1.		Trial Balance		Diff				Excluded	Included
42.1 5 COULDER MANREDS \$ 1,0000 \$ 2,0000 \$ 1,0000 10 - Cher Edecidies 42.1 5 PARTIE 1.0000 1.0000 1.0000 10 - Cher Edecidies 10 - Cher Edecidies 42.1 5 PARTIE 1.0000 1.0000 1.0000 1.0000 10 - Cher Edecidies 10 - Cher Edecidies 40.1 5 PARTIE 1.0000 1.0000 1.0000 1.0000 10 - Cher Edecidies 10 - Cher Edecidies 40.1 5 PARTIE 1.0000 1.0000 1.0000 1.0000 10 - Cher Edecidies 10 - Cher Edecidies 40.1 5 PARTIE 1.0000 1.0000 1.0000 1.0000 10 - Cher Edecidies 10 - Cher Edecidies <td>ONATIONS</td> <td>\$ 31,018.69</td> <td>\$ 31,018.69</td> <td></td> <td></td> <td></td> <td>19-Other Deductions</td> <td>\$ (15,984.35)</td> <td>\$ 15,1</td>	ONATIONS	\$ 31,018.69	\$ 31,018.69				19-Other Deductions	\$ (15,984.35)	\$ 15,1
42.3 PR0.115 5 3.31.99 <td>OUTH TOUR AWARDS</td> <td>\$ 10,600.00</td> <td>\$ 10,600.00</td> <td></td> <td></td> <td></td> <td>19-Other Deductions</td> <td>\$ (5,300.00)</td> <td>\$ 5,:</td>	OUTH TOUR AWARDS	\$ 10,600.00	\$ 10,600.00				19-Other Deductions	\$ (5,300.00)	\$ 5,:
38.4 011 (0 - NO, UDE, PROMO, DUEL PROMO, UDE,	CHOLARSHIP AWARDS	\$ 25,000.00	\$ 25,000.00				19-Other Deductions	\$ (12,500.00)	\$ 12,
90.5 CLUDIONE RECERPS. ADV, DUE, PRIAMO, DITE 5 1.1.9 6 1.1.9 8 CLUDIONE RECERPS. ADV, DUE, PRIAMO, DITE 5 CLUDIONE RECERPS. ADV ADV, DUE, PRIAMO, DUE, PRIAM	ENALTIES	\$ 3,813.99	\$ 3,813.99	-			19-Other Deductions	\$ (3,813.99)	\$
972 ADU-LEY XCAUNT STOCAL VERSION, CETTING 5 - 5 - 0. Cutomer Series and Informational Expense 9 Cutomer Series and Informational Expense 9 Sult 1 VCUIT VOUS (ERVICE, NOT ANNOLE) 5 1.1993.8.3 - 0. Cutomer Series and Informational Expense 9 Cutomer Series and Informational Expen	ISTR OP-ADV, DUES, PROMO, ENTERTMNT	\$ 1,983.76	\$ 1,983.76	-			6-Distribution Expense-Operation	\$ (1,439.26)	\$!
98.4 C037 V8 MPRO ADV, DUE, PERDAD, DITTERT 9 2,386.4 9 - - <td< td=""><td>USTOMER RECORDS-ADV, DUES, PROMO, ENTER</td><td>\$ 3,134.98</td><td>\$ 3,134.98</td><td></td><td></td><td></td><td>8-Customer Accounts Expense</td><td>\$ (3,134.98)</td><td>\$</td></td<>	USTOMER RECORDS-ADV, DUES, PROMO, ENTER	\$ 3,134.98	\$ 3,134.98				8-Customer Accounts Expense	\$ (3,134.98)	\$
910.11 VOUTH 1005 (EPERS, NOT AMARDS) \$ 1.1906.82 \$ 1.1906.82 \$	NU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	\$ -	\$ - 9	-			9-Customer Service and Informational Expense	\$ -	\$
910.23 2010.48589 EP2462 (D14R1 NAM AWARDS) \$ 1.1.77.07 \$ - 9-Gutome Service and Monandoual Egenes 910.23 2010.48578 AUTH YGT SUPADIS \$ 1.2.77.07 \$ - 9-Gutome Service and Monandoual Egenes 912.21 AUXARDS SULLING (PARADIS) \$ 4.87.74 \$ - 9-Gutome Service and Monandoual Egenes 912.21 AUXARDS SULLING (PARADIS) \$ 4.87.74 \$ - 9-Gutome Service and Monandoual Egenes 912.4 AUXARDS SULLING (PARADIS) \$ 4.87.74 \$ - 9-Gutome Service and Monandoual Egenes 912.4 AUXARDS SULLING (PARADIS) \$ 4.87.64 \$ 5 - 912.4 AUXARDS SULLING (PARADIS) \$ 1.34.64.05 - 1.34.64.05 - 912.4 AUXARDS SULLING (PARADIS) \$ 1.34.60.05 - 1.34.64.05 - 912.4 AUXARDS SULLING (PARADIS) \$ 2.38.84.05 - - 1.34.64.05 912.4 AUXARDS SULLING (PARADIS) \$ 2.38.84.05 - - 1.34.64.05 - 912.4 AUXARDS SULLING (PARADIS) \$ 2.38.84.05 - - 1.34.66.05 913.1 AUXARD SULLING (PARADIS) \$ 2.38.84.05 - - 1.34.66.05 913.0 AUXARDS SULING (PARADIS) \$	UST SV & INFO-ADV, DUES, PROMO, ENTERTN	\$ 2,386.44	\$ 2,386.44				9-Customer Service and Informational Expense	\$ (2,322.69)	\$
9205 SMPT VERS DEVISES \$. \$. 9 0.00000000000000000000000000000000000	OUTH TOURS (EXPENSE, NOT AWARDS)	\$ 11,909.62	\$ 11,909.62				9-Customer Service and Informational Expense	\$ (6,573.48)	\$ 5,:
910.5 SMET VIEW DEPONDS 5 - 5 - 0-5 - 0-5		\$ 12,177.07		-			9-Customer Service and Informational Expense	\$ (6,489.68)	\$ 5,1
922 1/482 DPRNE \$ 4,377.4 \$ 4,377.4 \$ 4,377.4 \$ 4,377.4 \$ 1054e 922 1/482 DPRNE \$ 2,213.63 \$ 1,093.53 \$ 1,093.53 \$ 1054e 92.4 KY ACOUNT EVENT \$ 1,093.53 \$ 1,093.53 \$ 1,093.53 \$ 1054e 92.4 KY ACOUNT EVENT \$ 1,093.53 \$ 1,093.53 \$ 10.098.50 \$ 10.098.50 92.1 CREAR ACVENTSKE EVENKS \$ 2,033.58 \$ 2,033.58 \$ 2,033.58 \$ 1.099.50 93.01 CREAR ACVENTSKE EVENKS \$ 2,033.58 \$ 2,033.58 \$ 2,033.58 \$ 1.099.50 93.01 CREAR ACVENTSKE EVENKS \$ 2,038.58 \$ 2,038.58 \$ \$ 11.00000000000000000000000000000000000	AFETY FEST EXPENSES	\$ -	\$ - S				9-Customer Service and Informational Expense	\$ -	\$
91.2 1 AUG SPRING 5 4,37.4 \$ 5 10-Sale Deprins 10-Sale Deprins 91.2 1 AUG STROPPINS 5 1,139.3 \$ 1,139.3 \$ 10-Sale Deprins	EMONSTRATION & SELLING (PROMOTION)	\$ 40,776.46	\$ 40,776.46				10-Sales Expense	\$ (36,758.54)	\$ 4,0
91.2 1 TukIND DPENSE 5 2,81.6.3 5 10-bit Expense 91.2 1 TukIND DPENSE 5 1,09.5.3 5 10-bit Expense 92.3 A MOM MAY DUS, PRIMA (DMM E 5 1,44.00 5 11-deministration and General Expense 92.3 A MOM MAY DUS, PRIMA (DMM EXPENSE 5 2,248.64 5 11-deministration and General Expense 93.0 LONDERA (AVENTISTICATION EXPENSE 5 2,238.64 5 10 LONDERA (AVENTISTICATION EXPENSE 5 2,388.45 5 11 Londeration and General Expense 11-deministration and General Expense 11-deministration and General Expense 12 Londeration Expense Molecular Expense 5 11-deministration and General Expense 12 Londeration Expense Molecular Expense 5 1,948.74 1.948.74 13 Londeration Expense Molecular Expense 5 1,948.74 1.948.74 14 Londeration Expense Molecular Expense 5<	AIRS EXPENSE	\$ 4,387.64	\$ 4,387.64					\$ (4,387.64)	\$
91.2 4 KY ACOUNT VENT \$ 13,095.3 \$ 13,095.3 \$ 13,095.3 \$ 13,095.3 \$ 13,095.3 \$ 13,095.3 \$ 14,0400 91.1 CAMEMA ADVICTIONE E \$ 13,055.3 \$ 20,055.6 \$ 20,055.6 \$ 20,055.6 \$ 20,055.6 \$ 20,055.6 \$ 20,055.6 \$ 20,055.6 \$ 20,055.6 \$ 20,055.6 \$ 20,055.6 \$ 20,055.6 \$ 20,055.6 \$ 20,055.6 \$ 20,055.6 \$ 20,055.6 \$ 20,005.6 \$ 11.4dministration and General Expense \$ 11.4dministration and General Expense <t< td=""><td></td><td>\$ 2.813.63</td><td>\$ 2.813.63</td><td></td><td></td><td></td><td></td><td>\$ (2,813.63)</td><td>s</td></t<>		\$ 2.813.63	\$ 2.813.63					\$ (2,813.63)	s
92.1 A ADMIN ADV, DUES, PRIADM, DURTINITION DURE \$ 1.444000 1.1440000 1.1440000 1.1440000 1.1440000 1.1440000 1.1440000 1.14400000 1.14400000 1.14400000 1.144000000 1.144000000 1.1440000000 1.144000000000 1.1440000000000000000000000000000000000								\$ (13,039.53)	ŝ
931. GRNEAL ADVERTISING XEPNEE 5 20,88.5.6 5 - 11.4dministration and General Expense 932. DBX 700 RFX DNMEERSING 5 77,493.08 5 - 11.4dministration and General Expense 932. DBX 700 RFX DNMEERSING 5 77,493.08 5 - 11.4dministration and General Expense 932. DBX 700 RFX DNMEERSING 5 72,933.08 5 - 11.4dministration and General Expense 14 y GA. Account 5 70.873.08 5 - - 11.4dministration and General Expense 14 y GA. Account 5 7.9 5 - - - 14 y GA. Account 5 7.9 - - - - 14 y GM. Account 5 7.9 - - - - - 14 y GM. Account 5 7.9 - <t< td=""><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td>\$ (852.00)</td><td>s i</td></t<>				-				\$ (852.00)	s i
932.2 DUS SPIC MeMeters/INS 5 7,493.0.8 5 7,493.0.8 1.4dministration and General Expense 1.4dministration and General Expense 10.4 DME (VCE SOLS XMAX/OFTHE) 5 273,893.88 5 - 1.4dministration and General Expense 1.4dministration and General Expense 10.4 DME (VCE SOLS XMAX/OFTHE) 5 273,893.88 5 - 1.4dministration and General Expense 10.4 DME (VCE SOLS XMAX/OFTHE) 5 273,893.88 5 - 1.4dministration and General Expense 10.4 DME (VCE SOLE XMAX/OFTHE) 5 1.983.76 - - - 10.4 DME (VCE SOLE XMAX/OFTHE) 5 1.983.76 - - - 9 Cuttomer Account Expense 5 6.947.31 - - - - 9 Cuttomer Account Expense 5 6.947.26 - - - - 10.4 DME (VCE SOLE XMAX/OFTHE) 5 273,93.84 - - - - 10.4 DME (VCE XMAX/OFTHE) 5 273,93.26 - - - - 11.4 DME								\$ (15,359.51)	\$ 5,
920.1 EVALAS XAMAX/OTHER 5 2.2,316.43 5 2.2,316.43 5 11.4dministration and General Expense 1 1 2.2,316.43 5 2.2,316.43 5 11.4dministration and General Expense 1 1 5 3 3 3 3 3 1 5 3 3 3 3 3 3 1 5 3 3 3 3 3 3 1 5 3								\$ (36,401.60)	\$ 36,
Total by GL Account 5 279,893.88 5 - 1by Form 7 Line No. 5 - - - 6 Distribution Expense-Operation 5 1,983.76 - 7 Distribution Expense-Operation 5 1,983.76 - 8 Cuttomer Accounts Expense 5 3,134.98 - 9 Cuttomer Sevice and Informational Expense 5 3,134.98 - 9 Cuttomer Sevice and Informational Expense 5 3,134.98 - 9 Cuttomer Sevice and Informational Expense 5 3,134.98 - 10 Salies Expense 5 1,6,822.07 - 10 Salies Expense 5 7,2,833.88 - 11 Administration and General Expense 5 7,2,833.88 - 12 Administration and General Expense 5 7,2,833.88 - 13 Administration and General Expense 5 7,2,833.88 - 14 Administration General/Sonsorthip 100% 5 10,302.28 Douis for function gibority 10% 5 10,302.28								\$ (2,785.67)	\$ 19,
Iby Form 7 Line No. 5 1,983.76 - Outribution Expense-Operation 5 1,983.76 - Outribution Expense-Maintenance 5 1,943.726 - Outribution and General Expense 5 11,645.52.07 - Dother Deductions 5 70,422.68 Total by Form 7 Line No. 5 279.833.8 - Outribution Expense-Maintenance 5 - Advertating-Reinral/Sponschip 100% 5 64.453.24 Advertating-Reinral/Sponschip 100% 5 129.258 - Outrobutions (Including Babor) 50% 5 129.258 - Employee-Actives-Allowed (ColdTourn, etc.) 100% 5 129.558 - NA- 00% Exclusion 100% 5 - NA- 00% Exclusion </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>11 Hammistration and General Expense</td> <td>\$ (169,956.55)</td> <td>\$ 109,</td>							11 Hammistration and General Expense	\$ (169,956.55)	\$ 109,
6 Ditribution Expense Advector Expense \$ 1.9.376 7-Ditribution Expense Advector									Ref to Exh 3, Adj 2
7-Ditribution Expense 5 - 8-Cutomer Service and Informational Expense 5 3,134, 38 9-Cutomer Service and Informational Expense 5 6,0107, 26 11-Sales Expense 5 16,0127, 26 11-Administration and General Expense 5 7,0422, 68 13-Oble Expense 5 7,0422, 68 Total by Form 7 Line No. 5 7,0422, 68 Advertising Expens/Sponsorship 100% 5 66,463, 24 Advertising Expens/Sponsorship 100% 5 22, 25 Donatosin (Linding Bubor) 50% 5 7, 538, 58 Employee/Attivite-Nallowed (Chistrinus Party, etc.) 00% 5 7, 538, 58 Employee/Attivite-Nallowed (Chistrinus Party, etc.) 00% 5 7, 538, 58 Employee/Attivite-Nallowed (Chistrinus Party, etc.) 00% 5 7, 538, 58 N/A - 00% Kaculaion 00% 5 7, 538, 58 Fundower (Chistrinus Party, etc.) 100% <	nse-Operation		\$ 1,983.76					\$ (1,439.26)	2.a. \$
8 - Cutomer Accounts Depense 5 3,1348 9 - Cutomer Service and Informational Depense 5 6,07,756 10 - Selvis Expense 5 6,07,756 11 - Administration and General Expense 5 7,0432,68 10 - Other Deductions 5 7,0432,68 Total by Form 7 Line Accounts (General Expense) 6 6,46,43 Total by Form 7 Line Accounts (General Expense) 5 7,0432,68 Advertising General (General Expense) 5 7 Advertising General (General Expense) 5 7 Advertising General (General Expense) 5 7 Devalues (General Expense) 5 7 Devalues (General Expense) 50% 5 7 Devalues (General Expense) 50% 5 7 Devalues (General Expense) 50% 7 <t< td=""><td></td><td></td><td>s -</td><td></td><td></td><td></td><td></td><td>\$ -</td><td>2.b. \$</td></t<>			s -					\$ -	2.b. \$
9 - Cutome: Service and Mormational Expense 5 26,427.31 10-Sets: Expense 5 61,007.25 11-Administration and General Expense 5 70.422.62 12-Other Expense 5 70.422.62 12-Other Expense 5 70.422.62 12-Other Expense 5 70.422.62 12-Other Expense 5 70.422.62 Total by Form 7 Line No. 5 70.422.62 Vertisting General/Sponsorhip 100% 5 66.45.14 Advertising stee N/Sponsorhip 100% 5 22.32.92 Donal Socie (Christing Spensorhip) 100% 5 22.32.92 Donal Socie (Christing Spensorhip) 100% 5 27.358.38 Employe-Activitie-Allowed (Christings Party, etc.) 00% 5 7.358.35 Employe-Activitie-Allowed (Christings Party, etc.) 00% 5 7.359.35 N/A - 100% Kockulsion 100% 5			\$ 3.134.98					\$ (3,134.98)	2.c. \$
10-Seles Expense 5 66,012.56 11-Administration and General Expense 5 70,432.68 15-Other Deductions 5 70,432.68 Total by Form 7 Line No. 5 70,432.68 Total by Form 7 Line No. 5 70,432.68 Administry Edense 7,500 and Public No. 5 - 11-Administry Edense 7,500 and Public No. 5 - 11-Monistry Edense 7,500 and Public No. 5 - Administry Edense 7,500 and Public No. 5 22.50 Administry Edense 7,500 and Public No. 5 22.50 Desce Fore 7,500 and Public No. 5 7.55 Endopse / Other Admite-Doladored (Chottrans Public No. 5 7.55 Fore 7,500 and Public No. 5 7.55 N/A 00% Exclusion 00% 5 7.55 N/A 0								\$ (15,385.85)	2.d. \$ 11,0
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19-Oher Deductions 5 723,833.4 Total by Form 7 Line No. 5 73,833.4 Startisting General/Sponschlip 100% 5 66,453.4 Advertsing-General/Sponschlip 100% 5 2230 Dastisting (Including Blach) 00% 5 2230 Dastisting (Including Blach) 0% 5 2300 Emolyser Achiter-Allowed (Cinitrans Party, etc.) 0% 5 2306 Emolyser Achiter-Allowed (Cinitrans Party, etc.) 00% 5 27857 NA - 00% Exclusion 00% 5 27857 NA - 00% Exclusion 100% 5 3,813.9	and General Expense							\$ (55,398.78)	2.f. \$ 61,
Total by Form 7 Line No. S 279,893.87 Iby Classification S - Advertising General/Sponsorship 100% S 66,463.24 Advertising General/Sponsorship 100% S 232.09 Donations (including lisbor) 5% 5 100,302.28 Donations (including lisbor) 5% 5 15,553.64 Employee/AthiveE-Diallowed (Christmas Party, etc.) 0% S 2,755.74 NA - 100% Kxclusion 0% S - NA - 100% Kxclusion 100% S - NA - 100% Kxclusion 100% S - Penaltie 100% S -								\$ (37,598,34)	2.g. \$ 32,i
S - Iby Classification Exclusion % Advertising-General/Sponsorship 100% \$ 66,463.24 Advertising-freige Warned 0% \$ 223.20 Donations (Inciding labor) 50% \$ 10,0,402.28 Duels 50% \$ 73,583.83 Employe-Activities-Allowed (Christmas Party, etc.) 0% \$ 2,785.67 NA - 0% Exclusion 0% \$ - NA - 0% Exclusion 100% \$ - Penalties 100% \$ -								\$ (169.956.55)	\$ 109,5
Avertiling-General/Sponsorship 100% \$ 66,43.4 Advertiling-Heb Wanted 0% \$ 223.0 Donations (including labor) 50% \$ 100,802.8 Dations (including labor) 50% \$ 103,802.8 Dations (including labor) 50% \$ 71,858.5 Employee Activities-Diallowed (Colf Tourn, etc.) 10% \$ 2,788.67 NA - 0% Evolution 0% \$ 2,788.67 NA - 0% Evolution 0% \$ - NA - 0% Evolution 0% \$ - NA - 0% Evolution 100% \$ - NA - 10% Evolution 100% \$ - Penalties 100% \$ 3,813.99								\$ -	\$
Advertising-General/postoschip 100% \$ 664-824 Advertising-General/postoschip 0% \$ 222-50 Advertising-Holy Wanted 50% \$ 100,902-28 Donations (including labor) 50% \$ 100,902-28 Dot 50% \$ 13,530-6 Employee Activities-Aullowed (Christmas Party, etc.) 0% \$ 13,530-6 Employee Activities-Suallowed (Golf Tourn, etc.) 10% \$ 2,785-7 NA - 00% Exclusion 0% \$ - NA-100% Exclusion 100% \$ - Penalties 100% \$ 3,813.99									
Advertising-keip Vanied 0% 5 23.250 Donations (ncluding labo) 50% 5 10.302.226 Des 50% 5 71.588.58 Employee/Chrier-Activitie-Disallowed (Golf Tourn, etc.) 10% 5 72.587.57 NA - 00% Exclusion 10% 5 - - NA - 10% Exclusion 10% 5 - Penation 10% 5 -									
Donations (including labor) SVK S 10.832.28 Dase 50% S 71.588.58 Employee Activities-Allowed (Christmas Party, etc.) 0% S 19,530.76 Employee/Other Activities-Diallowed (Golf Tourn, etc.) 100% S 2,756.7 N/A - 00% Exclusion 0% S - N/A - 100% Exclusion 100% S - Penalties 100% S 3,813.99	I/Sponsorship							\$ (66,463.24)	\$
Des 5% 5 7,158,83 Employee/Activities-Allowed (Christmas Parky, etc.) 0% 5 19,530,76 Employee/Activities-Disallowed (Golf Tourn, etc.) 10% 5 2,785,67 N/A - 00% Exclusion 0% 5 - N/A - 100% Exclusion 10% 5 - Penalties 10% 5 -								\$ -	\$
Employee Activities-Nukwed (Christmas Party, etc.) 0% \$ 193.036 Employee/Other Activities-Disallowed (Golf Tourn, etc.) 100% \$ 2,785.67 N/A - 0% Exclusion 0% \$ - N/A - 100% Exclusion 100% \$ - Penalties 100% \$ 3,813.99	g labor)							\$ (50,151.49)	\$ 50,
Employee/Other Activities-Disallowed (Golf Tourn, etc.) 100% \$ 2,78,67 N/A - 00% Exclusion 0% \$ - N/A - 100% Exclusion 100% \$ - Penalties 100% \$ -								\$ (35,794.35)	\$ 35,
N/A O% \$ - N/A 100% \$ - - Penaltics 100% \$ 3,813.99								\$ -	\$ 19,5
N/A-100% Exclusion 100% \$ - Penaltice 100% \$ 1,8139			\$ 2,785.67					\$ (2,785.67)	\$
N/A-100% Exclusion 100% \$ - Penatities 100% \$ 1,813.99			\$-					\$ -	\$
		100%	\$-					\$ -	\$
		100%	\$ 3,813.99					\$ (3,813.99)	\$
Promotional Items/Activities 100% \$ 10,947.81	Activities	100%	\$ 10,947.81					\$ (10,947.81)	\$
Public Service (Advertising and Other) 0% \$ 4,229.05			\$ 4,229.05					\$ -	\$ 4,1
Total by Classification \$ 279,893.88			\$ 279,893.88					\$ (169,956.55)	\$ 109,5

EXHIBIT 13

Proposed Tariff Sheets

Clean and Redline Versions

SOUTHERN PIONEER ELECTRIC CO. (Name of Issuing Utility) Schedule: General Rate Index

Replacing Schedule <u>General Rate Index</u> Sheet <u>1</u> Which was filed <u>September 20, 2024</u>

SERVICE AREA

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

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25 26

Sheet 1 of 1 Sheets

Index No. 2

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-SP

Sheet 1 of 2 Sheets

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

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

SINGLE PHASE SERVICE

AVAILABLE

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 BILL

Customer Charge	\$16.67 per m	eter per month.							
Demand Charge	\$3.00 per kW	Ι.							
<u>Energy Charge</u> Summer All kW	/h \$0.11601 per	· kWh.							
Winter All kW <u>FBR Adjustment 1</u>	···· ••••••								
Residentia	al	\$0.01195 per kWh							
Residentia	al Space Heating	\$0.01123 per kWh							
General S	ervice Small	\$0.01539 per kWh							
Issued July 30									
Effective <u>August 1</u>	2025								
By Carty									

¹ FBR Adjustment per the Commission Order in Docket No. 24-SPEE-688-RTS.

Index No. 2

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: <u>25-SP</u>

Replacing Schedule 24<u>-RS</u>Sheet <u>2</u> Which was filed <u>September 20, 2024</u>

(Territory to which schedule is applicable)

Sheet 2 of 2 Sheets

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

<u>Minimum</u>

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
issueu	July	30	2023
	Month	Day	Year
	• ·		
Effective	August	1	2025
-	Month	Day	Year
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· · · · · · · · · · · · · · · · · · ·			
Chant	ry C. Scott	Executive \	/P/Assist CEO/CFO
	-		

Index No. 4

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-TP

Replacing Schedule 2<u>4-GSS</u> Sheet <u>1</u> Which was filed <u>September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

THREE PHASE SERVICE

AVAILABLE

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. <u>NET MONTHLY BILL</u>

\$22.98 per meter per month.									
\$3.00 per kW.									
<u>Winter</u> Bills November 1 to June 30 inclusive	<u>Summer</u> Bills July 1 to October 31 inclusive								
\$0.09066 per kWh	\$0.10166 per kWh								
\$0.01195 per kWh									
\$0.01123 per kWh									
\$0.01539 per kWh									
customer charge.									
By Chantry C. Scott Executive VP/Assist CEO/CFO									
	\$3.00 per kW. <u>Winter</u> Bills November 1 to June 30 inclusive \$0.09066 per kWh \$0.01195 per kWh \$0.01123 per kWh \$0.01539 per kWh customer charge.								

² FBR Adjustment per the Commission Order in Docket No. 24-SPEE-688-RTS.

Sheet 1 of 2 Sheets

Index No. 4

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-TP

Sheet 2 of 2 Sheets

Replacing Schedules 24<u>-GSS</u>Sheet <u>2</u> Which was filed <u>September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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
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,	try C. Scott	Executive V	P/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

GENERAL SERVICE LARGE

AVAILABLE

Entire Service Area.

APPLICABLE

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

Customer Charge

\$41.46 per meter per month.

	<u>Winter</u> Bills November 1	<u>Summer</u> Bills July 1 to	
<u>Demand Charge</u> Per kW over 7	to June 30 inclusive \$11.29 per month	October 31 inclusive \$13.29 per month	
Energy Charge All kWh per month	\$0.08899 per kWh	\$0.08899 per kWh	
FBR Adjustment ³			
General Service Large	\$0.00998 per kWh		
General Service Space Heat	ting \$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/CF	0		

Index No. 5

Schedule: 25-GSL

Sheet 1 of 3 Sheets

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

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

Index No. 5

SOUTHERN PIONEER ELECTRIC CO.	Schedule: <u>25-GSL</u>
(Name of Issuing Utility) SERVICE AREA	Replacing Schedule 24 <u>-GSL</u> Sheet <u>2</u> Which was filed <u>September 20, 2024</u>
(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 Month	1 Day	2025 _{Year}
By Chan	try C. Scott E	Executive \	/P/Assist CEO/CFO

Index No. 5

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-GSL

Sheet 3 of 3 Sheets

Replacing Schedule 24<u>-GSL</u>Sheet <u>2</u> Which was filed <u>September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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	Year
Effective	August	1	2025
	Month	Day	Year
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By	chity	Sant	
Chant	ry C. Scott	Executive V	P/Assist CEO/CFO
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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility

SERVICE AREA (Territory to which schedule is applicable)

erritory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

INDUSTRIAL SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

Customer charge

\$102.15 per meter per month

Demand Charge	<u>Winter</u> Bills November 1 to June 30 inclusive	<u>Summer</u> 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 <u>August 1 2025</u> Month Day Year			
By Chantry C. Scott Executive VP/Assist CEO/CFC	<u>)</u>		

Index No. 7

Schedule: 25-IS

Replacing Schedule 24<u>-IS</u> Sheet <u>1</u> Which was filed September 20, 2024

Sheet 1 of 3 Sheets

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HE STATE CORPORATION COMMISSION OF KANSAS	Index No7
OUTHERN PIONEER ELECTRIC CO.	Schedule: 25-IS
Tame of Issuing Utility)	Replacing Schedule 24 <u>-IS</u> Sheet 2 Which was filed <u>September 20, 2024</u>
erritory to which schedule is applicable) No supplement or separate understanding	Which was ned <u>September 20, 202</u>
shall modify the tariff as shown hereon.	Sheet 2 of 3 Sheets
Minimum	
 The Customer Charge plus the Demand Charge (not less th previous 11 months). 	an 50% of the highest demand in the
2. Where it is necessary to make unusual extension or to reinfor such that in the judgment of the Company, revenue to be derive prospective business is not sufficient under the above stated min Company may require an adequate minimum bill calculated upo undertaking to supply the service. The Kansas Corporation Com thus determined. In such cases, the consumer shall enter into a to the character, amount and duration of the business offered. T must approve minimum bills thus determined. In such cases, the contract with the Company as to the character, amount and duration	d from or the duration of the nimum to warrant the investment, The n reasonable considerations before mission must approve minimum bills a written contract with the Company as the Kansas Corporation Commission e consumer shall enter into a written
ENERGY COST ADJUSTMENT	
Energy sales under this schedule are subject to the Energy Cost Adj	ustment Clause.
PROPERTY TAX SURCHARGE	
Energy sales under this schedule are subject to the Property Tax Su	rcharge.
DEMAND	
Customer's average kilowatt load during the fifteen (15) minute period but not less than fifty percent (50%) of highest demand in previous eleven (1 kilowatts.	
POWER FACTOR	
If the average power factor for the month (determined at the option of measurement or by test under normal operating conditions) is less than eight be adjusted by multiplying by eighty-five percent (85%) and dividing by the a percent.	ty-five percent (85%), the demand will
Issued July 30 2025	
Month Day Year	
Effective August 1 2025 Month Day Year By	
By Chantry C. Scott Executive VP/Assist CEO/CFO	

Index No. 7

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA (Territory to which schedule is applicable)

Schedule: 25-IS

Replacing Schedule 24<u>-IS</u> Sheet <u>2</u> Which was filed <u>September 20, 2024</u>

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.

1				
Issued	July	30	2025	
	Month	Day	Year	
Effective	August	1	2025	
	Month	Day	Year	
By	Cantal	Sat	-	
Chantry C. Scott Executive VP/Assist CEO/CFO				
onana				

Index No. 8

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-INT

Replacing Schedule 24<u>-INT</u> Sheet <u>1</u> Which was filed September 20, 2024

(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 BILL

By

Chantry C. Scott

Customer Charge

\$100.62 per meter per month

Executive VP/Assist CEO/CFO

			<u>Win</u>	ter		<u>nmer</u>	
			Bills Nove	ember 1		uly 1 to	
			to June 30	inclusive	October 3	1 inclusive	
Demand	<u>Charge</u> Non-Interruptible						
	All kW of billing	g demand	\$12.78 pe	er month	\$15.78 p	er month	
	Interruptible						
	All kW of billing	g demand	\$7.00 pe	r month	\$7.00 pe	er month	
	Penalty All kW of billing	g demand	\$31.24 pe	er month	\$31.24 p	er month	
Delivery Charge All kWh per month			\$0.09011	ner kWh	\$0.00011	per kWh	
		ontri	ψ0.09011		φ0.09011		
Issued Jul		2025					
	gust 1	^{Year} 2025					
Mor		Year					

Index No.

SOUTHERN PIONEER ELECTRIC CO.	CO.
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(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-INT

Sheet 2 of 4 Sheets

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

Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

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.

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SOUTHERN PIONEER ELECTRIC CO.	Schedule: <u>25-INT</u>
(Name of Issuing Utility)	Replacing Schedule 24 <u>-INT</u> Sheet <u>3</u>
SERVICE AREA	Which was filed September 20, 2024

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shall modify the tariff as shown hereon.

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. <u>Application/Placement on Rate</u>: 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. <u>Interruptions</u>: 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.

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SOUTHERN PIONEER ELECTRIC CO. (Name of Issuing Utility)	Schedule: 25-INT		
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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. <u>Responsibility</u>: 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. <u>Liability</u>: 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)

SERVICE AREA

Schedule: 13-EDR

Replacing Schedule <u>ORIGINAL</u> Sheet <u>1</u> Which was filed <u>INITIAL</u>

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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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Schedule: 13-EDR

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Replacing Schedule <u>ORIGINAL</u> Sheet <u>2</u> Which was filed INITIAL

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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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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 13-RTP

Replacing Schedule <u>ORIGINAL</u> Sheet <u>1</u> Which was filed <u>INITIAL</u>

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REAL-TIME PRICE (RTP) PROGRAM-FROZEN

PURPOSE

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

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

AVAILABILITY

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

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

CHARACTER OF SERVICE

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

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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 -)	$\Sigma_h (P_h^{RTP} * CBL_h))$
	I (CBL, defined below) for the billing month, billed ard tariff, (the tariff under which the customer was andard Tariff Bill excludes the Reactive Demand
β is an adjustment to the Standard Tariff Bill. Th equal to zero and may offer Premium RTP Servi	the Cooperative will offer Basic RTP Service with β ice with β equal to 0.05.
Incremental Energy Charge = $\Sigma_h P_h^{RTP} *$ (Actual Loa	ıd _h – CBL _h)
Σ_{h} indicates a summation across all hours in the	billing month.
Actual Load _h is the customer's actual energy use	e in the hour (kWh).
CBL_{h} is the baseline hourly energy use. (See be	alow.)
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-ru retail customers, including provisions for line loss real power and operating reserves and a proxy for for a description of this proxy.)	
Ph ^{STD} is the hourly effective energy charge of the the applicable standard (non-RTP) price schedul to a change in usage and includes both energy a	le. It is the change in the Standard Tariff Bill due
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Schedule: <u>13-RTP</u>

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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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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:

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

<u>Option 2: Retain Interruptible Contract but Add a Buy-through Option</u>: 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.

<u>Option 3: Retain Interruptible Contract</u>: 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 prespecified 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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SOUTHERN PIONEER ELECTRIC CO.

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SERVICE AREA

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon. Which was filed September 20, 2024

Schedule: 25-PAL-SL-I

Replacing Schedule 24-PAL-SL-I Sheet 1

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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, photocontrolled, 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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(Name of Issuing Utility)

Schedule: 25-PAL-SL-I

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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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B. <u>Special Systems</u>: 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. <u>Relocation of Fixtures</u>: 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. <u>Upgrade of Existing Fixtures</u>: 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. <u>Disconnection</u>: 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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B. <u>Cities, Municipalities and Governmental Agencies</u>

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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				INV	ESTMENT OPTIC		
h.d //	1	Monthly	A ** Cust-0%	B * Cust-25%	C * Cust-50%	D* Cust-75%	E** Cust-100%
t <u>yle/Lamp</u> RIVATE AREA LIGHT	<u>Lumens</u>	<u>kWh</u>	<u>Co100%</u>	<u>Co75%</u>	<u>Co50%</u>	<u>Co25%</u>	<u>Co0%</u>
n Existing Pole							
00W P.A.L.	7,920	40	\$15.59	-	-	_	\$8.85
50W P.A.L.	13,500	60	\$24.36	-	-	-	\$12.90
00W P.A.L.	22,000	80	\$28.86	-	\$22.63	-	\$16.67
n New Pole (Wood)	,				+		
DOW P.A.L.	7,920	40	\$22.83	-	-	-	\$9.32
50W P.A.L.	13,500	60	\$27.22	-	-	-	\$13.07
00W P.A.L.	22,000	80	\$31.03	-	-	-	\$16.80
LOOD LIGHTS							
n Existing Pole							
50W Flood	13,500	60	\$27.53	-	-	-	\$13.10
00W Flood	45,000	160	\$56.39	-	\$44.11	-	\$32.42
000W Flood M.H.	110,000	402	\$102.66	-	-	-	\$79.37
n New Pole (Wood)							
50W Flood	13,500	60	\$30.17	-	-	-	\$13.30
00W Flood	45,000	160	\$58.44	-	-	-	\$32.60
000W Flood M.H.	110,000	402	\$122.51	-	-	-	\$78.22
TREET LIGHT							
n Existing Pole		10	* • • * •				* • • • •
00W P.A.L. Fixture	7,920	40	\$16.78	-	-	-	\$8.94
50W P.A.L. Fixture	13,500	60	\$21.30	-	-	-	\$12.69
00W P.A.L. Fixture	22,000	80	\$26.91	-	-	-	\$16.53
n New Pole (Wood)	7 000	40	¢00.00				¢0.00
00W P.A.L. Fixture	7,920	40	\$22.83	-	-	-	\$9.32
50W P.A.L. Fixture 00W P.A.L. Fixture	13,500 22,000	60 80	\$27.22 \$31.03	-	-	-	\$13.07 \$16.80
TREET LIGHT	22,000	00	\$31.US	-	-	-	φ10.00
n Existing Pole							
00W Cobra Head	7,920	40	\$16.78	_	_	-	\$8.94
50W Cobra Head	13,500	60	\$21.30	-	-		\$12.69
00W Cobra Head	22,000	80	\$26.91	-	-	-	\$16.53
50W Cobra Head	27,000	100	\$30.99	-	-	-	\$20.30
00W Cobra Head	45,000	160	\$42.24	-	-	-	\$31.48
n New Pole (Wood)	,		÷.=.E !				Ç 0 1. 10
00W Cobra Head	7,920	40	\$25.90	-	-	-	\$9.52
50W Cobra Head	13,500	60	\$29.88	-	-	-	\$13.28
00W Cobra Head	22,000	80	\$33.27	-	-	-	\$16.96
50W Cobra Head	27,000	100	\$38.31	-	-	-	\$21.21
00W Cobra Head	45,000	160	\$49.57	-	-	-	\$32.37
<u>n New Pole (Steel)</u>							
00W Cobra Head	7,920	40	\$37.76	-	-	-	\$10.33
50W Cobra Head	13,500	60	\$41.73	-	-	-	\$14.06
00W Cobra Head	22,000	80	\$46.01	-	-	-	\$17.80
50W Cobra Head	27,000	100	\$52.61	-	-	-	\$21.74
00W Cobra Head	45,000	160	\$63.82	-	-	-	\$32.90
Investment Options B, 0							
Investment Options A a	and E are not	available to r	new customers a	after July 14, 202	0.		

30 2024 Issued July Month Day Year 2024 Effective August 1 Month Day Year 2 Etc.s Sut By_ 1 Executive VP/Assist CEO/CFO Chantry C. Scott

Schedule: 25-PAL-SL-I

Index No. 13

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-DOL-I

Replacing Schedule 24<u>-DOL-I</u> Sheet <u>1</u> Which was filed <u>September 20, 2024</u>

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	2025
	Month	Day	Year
Effective	August	1 Day	2025 _{Year}
By Chant	try C. Scott	Executive	/P/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.	Schedule: <u>25-DOL-I</u>
(Name of Issuing Utility) SERVICE AREA	Replacing Schedule 24 <u>-DOL-I</u> Sheet <u>2</u> Which was filed September 20, 2024
(Territory to which schedule is applicable)	
No supplement or separate understanding shall modify the tariff as shown hereon.	Sheet 2 of 6 Sheets

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

2. Lamps shall be controlled by a photo-electric controller providing dusk to dawn service.

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

4. Trenching of soft soil which extends beyond one hundred seventy-five (175) feet is subject to extra costs. Trenching cost of hard soil will be determined on an individual basis.

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

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

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

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

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-DOL-I

Replacing Schedule 24<u>-DOL-I</u> Sheet <u>3</u> Which was filed <u>September 20, 2025</u>

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. <u>Special Systems</u>: 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. <u>Relocation of Fixtures</u>: 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. <u>Upgrade of Existing Fixtures</u>: 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. <u>Disconnection</u>: 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.

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-DOL-I

Replacing Schedule 24<u>-DOL-I</u> Sheet <u>4</u> Which was filed <u>September 20, 2024</u>

Territory to which schedule is applicable) No supplement or separate understanding

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shall modify the tariff as shown hereon.

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. <u>Cities, Municipalities and Governmental Agencies</u>

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

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

TERMINATING NOTICE

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

Issued	July	30	2025
135000	Month	Day	Year
Effective	August Month	1 Day	2025 Year
By	Cantage	State	-
Chan	try C. Scott	Executive	VP/Assist CEO/CFO

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-DOL-I

Sheet 5 of 6 Sheets

Replacing Schedule 24<u>-DOL-I</u> Sheet <u>5</u> Which was filed <u>September 20, 2024</u>

•	criticity to which schedule is applicable)
	No supplement or separate understanding
	shall modify the tariff as shown hereon.

<u>GENERAL</u>

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	Year
Effective	August	1	2025
	Month	Day	Year
By	Cantag	Sut	
Chan	try C. Scott	Executive	VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO. (Name of Issuing Utility)

SERVICE AREA

Schedule: 25-DOL-I

Sheet 6 of 6 Sheets

Replacing Schedule <u>24-DOL-I</u> Sheet <u>6</u> Which was filed September 20, 2024

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

	M	ONTHLY R	ATE – UNME	INVE	ITIES TABLE STMENT OPT	IONS	
			<u>A**</u>	<u>B</u> *	<u>C</u> *	<u>D</u> *	<u>E**</u>
		Monthly	Cust-0%	Cust-25%		Cust-75%	Cust-100%
Style/Lamp	Lumens	<u>kWh</u>	<u>Co100%</u>	<u>Co75%</u>	<u>Co50%</u>	<u>Co25%</u>	<u>Co0%</u>
ACORN 35W HPS	2,025	 14	\$26.49				\$5.25
00W HPS		40	\$20.49 \$41.02	-	- \$25.57	-	5.25 \$10.82
	7,920			-	\$20.0 <i>1</i>	-	
250W HPS	27,000	100	\$52.10	-	-	-	\$22.17
SINGLE GLOBE							
5W HPS	2,205	14	\$20.83	-	-	-	\$4.86
'0W HPS	5,670	28	\$34.89	-	-	-	\$8.29
00W HPS	7,920	40	\$37.43	-	-	-	\$10.59
50W HPS	13,500	60	\$41.40	-	-	-	\$14.34
ULT GLOBE							
/001 GLOBE /0W HPS (5)	28,350	140	\$99.48				\$32.67
00W HPS (5)	,	200	\$111.82	-	-	-	\$43.78
50W HPS (5)	67,500	300	\$131.43	-	-	-	\$62.14
							·
ANTERN		 					
5W HPS	2,025	14	\$24.05	-	-	-	\$5.10
00W HPS	7,920	40	\$43.92	-	-	-	\$11.00
250W HPS	27,000	100	\$56.59	-	-	-	\$22.33
SHOEBOX							
00W HPS	7,920	40	\$50.52	-	-	-	\$11.44
250W HPS	27,000	100	\$63.14	-	-	-	\$22.77
00W HPS	45,000	160	\$75.17	-	-	-	\$34.27
800W HPS	90,000	320	\$115.60	-	-	-	\$65.31
* Investment Options /	A and E are no	t available to	new customers a	after July 14, 202	0.		
ssued July Month	<u>30</u> Day	2025 Year					

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-PAL-I

Replacing Schedule <u>24-PAL-I</u> Sheet <u>1</u> Which was filed <u>September 20, 2024</u>

(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	Mo	nthly kWh	Mercury	/ Vapor	High Press	<u>ure Sodium</u>
Mercury	High Pressure	Mercury	High Pressure	Monthly	Annual	Monthly	Annual
Vapor	<u>Sodium</u>	<u>Vapor</u>	<u>Sodium</u>	<u>Rate/Unit</u>	<u>Rate/Unit</u>	Rate/Unit	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.

Issued	July	30	2025
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Effective	August	1	2025
Effective _	August Month	l Day	<u>2025</u> _{Year}
By	Cantage	Sut	_
	ry C. Scott	Executive \	/P/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-PAL-I

Sheet 2 of 3 Sheets

Replacing Schedule 24<u>-PAL-I</u> Sheet <u>2</u> Which was filed <u>September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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:

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

TERM OF CONTRACT

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

Issued	July	30	2025	
	Month	Day	Year	
Effective	August	1	2025	
_	Month	Day	Year	
D.	Call	An	-	
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Chant	ry C. Scott E	Executive \	/P/Assist CEO/CFO	

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-PAL-I

Replacing Schedule 24<u>-PAL-I</u> Sheet <u>3</u> Which was filed <u>September 20, 2024</u>

l	erritory to which schedule is applicable)
	No supplement or separate understanding
	shall modify the tariff as shown hereon.

Sheet 3 of 3 Sheets

<u>GENERAL</u>

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	Year
Effective	August	1	2025
	Month	Day	Year
By	Cantag	Sit	5-
Chan	try C. Scott	Executive	VP/Assist CEO/CFO

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-SL-I

Sheet 1 of 2 Sheets

Replacing Schedule 24<u>-SL-I</u> Sheet <u>1</u> Which was filed <u>September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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.

<u>RATE</u>

Incandescent	<u>kWh</u>	<u>Rate</u>	<u>Rate per lamp per year</u>
1000 lumen lamps	34	\$9.73	\$112.44
Mercury Vapor			
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.

Issued	July	30	2025
	Month	Day	Year
Effective	August	1	2025
Effective	August Month	l Day	2025 Year
By	Cantage	Sat	-
	try C. Scott E	Executive V	/P/Assist CEO/CFO

Index No. 15

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-SL-I

Replacing Schedule24<u>-SL-I</u> Sheet <u>2</u> Which was filed <u>September 20, 2024</u>

(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.

July	30	2025
Month	Day	Year
August	4	2025
		2025
Month	Day	Year
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rv C Scott F	- xecutive V	P/Assist CEO/CFO
	August Month	Month Day August 1 Month Day

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-OSL-V-I

Sheet 1 of 3 Sheets

Replacing Schedule 24<u>-OSL-V-I</u> Sheet <u>1</u> Which was filed <u>September 20, 2024</u>

Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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		<u>High Pressure Sodium</u>	
Mercury	High Pressure	Mercury	High Pressure	Monthly	Annual	Monthly	Annual
Vapor	Sodium	Vapor	Sodium	Rate/Unit	<u>Rate/Unit</u>	Rate/Unit	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.

Issued	July	30	2025
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	Month	Day	Year
Bv	Cantag	Sut	_
Chant	try C. Scott	Executive \	/P/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-OSL-V-I

Replacing Schedule <u>24-OSL-V-I</u> Sheet <u>2</u> Which was filed <u>September 20, 2024</u>

Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 2 of 3 Sheets

SPECIAL TERMS AND CONDITIONS

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

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

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

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

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

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

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

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

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

Issued	July	30	2025
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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-OSL-V-I

Replacing Schedule 24<u>-OSL-V-I</u> Sheet <u>3</u> Which was filed <u>September 20, 2024</u>

criticity to which schedule is applicable)
No supplement or separate understanding
shall modify the tariff as shown hereon.

Sheet 3 of 3 Sheets

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

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

MINIMUM MONTHLY CHARGE

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

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

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		2025
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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

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.

LED LIGHTING

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 Customerowned, 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

<u>GENERAL</u>

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	2025
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Index No. <u>17</u>

Schedule: 25-LED

Replacing Schedule <u>24-LED</u> Sheet <u>1</u> Which was filed <u>September 20, 2024</u>

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Index No. <u>17</u>

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-LED

Replacing Schedule <u>24-LED</u> Sheet <u>2</u> Which was filed <u>September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

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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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SOUTHERN PIONEER ELECTRIC CO.	Schedule: <u>25-LED</u>
(Name of Issuing Utility) SERVICE AREA	Replacing Schedule <u>24-LED</u> Sheet <u>3</u> Which was filed September 20, 2024
(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 ph	otoelectric controller providing dusk to dawn service.
 If due to any reasons cities, municipalities and governm their specifications and necessities, a special contract wind as dictated by franchise or special agreements. 	
11. Where two (2) luminaires are supported from the same n for a <i>new</i> wooden or steel pole with a light and the tariff pole. Where two (2) luminaires are supported from the and second light will be as if each were on an existing w	charge for the second light will be as if on an existing same <i>existing</i> standard, the tariff charge for the first
 <u>Relocation of Fixtures</u>: The Company shall, at the custor or standard at the customer's expense if located on priv the State of Kansas will govern. 	
 <u>Upgrade of Existing Fixtures</u>: The Company shall, upo lighting to provide higher levels of illumination under the 	
a. The Company shall replace existing Company- higher lumen ratings. The appropriate rates for	owned LED lighting with similar equipment providing 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. <u>Termination</u>: 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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Index No. <u>17</u>

Schedule: 25-LED

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

Replacing Schedule <u>24-LED</u> Sheet <u>4</u>

Which was filed September 20, 2024

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.

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Sheet 4 of 4 Sheets

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

SUB-TRANSMISSION & TRANSMISSION LEVEL ELECTRIC SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

MONTHLY RATE

Service at 34.5 kilovolts

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

- 1. CUSTOMER CHARGE @ \$116.52
- 2. DELIVERY DEMAND CHARGE:
 - a. All kW @ \$1.45 per kW
- 3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.
- 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.

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Schedule: 25-STR

Replacing Schedule 24<u>-STR</u> Sheet <u>1</u> Which was filed September 20, 2024

Sheet 1 of 3 Sheets

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-STR

Sheet 2 of 3 Sheets

Replacing Schedule 24<u>-STR</u>Sheet <u>2</u> Which was filed <u>September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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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Chan	try C. Scott	Executive V	P/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO. Scher (Name of Issuing Utility)

SERVICE AREA

Schedule: 25-STR

Replacing Schedule 24<u>-STR</u>Sheet <u>3</u> Which was filed <u>September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 3 of 3 Sheets

TERMS AND CONDITIONS

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

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-M-I

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

(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 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
Charge	
All kWh per month	\$0.14006 per kWh

October 31 inclusive \$0.15106 per kWh

Summer Bills July 1 to

Minimum

Energy Charge

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 Month	30 Day	2025 _{Year}
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By	Month Canada Ty C. Scott E		Year P/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO. (Name of Issuing Utility)

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

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	2025
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Schedule: 25-M-I

Replacing Schedule 24<u>-M-I</u> Sheet <u>1</u> Which was filed <u>September 20, 2024</u>

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-WP

Sheet 1 of 2 Sheets

Replacing Schedule 24<u>-WP</u>Sheet <u>1</u> Which was filed <u>September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

WATER PUMPING SERVICE

AVAILABILITY

This schedule is available for municipal water pumping service.

NET MONTHLY BILL

Customer 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.

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA (Territory to which schedule is applicable)

Which was filed September 20, 2024

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

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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	Chant	ry C. Scott	Executive	VP/Assist CEO/CFO	

Schedule: 25-WP

Replacing Schedule 24-WP Sheet 1

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Effective

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Chantry C. Scott Executive VP/Assist CEO/CFO

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OUTHERN PIONEER ELECTRIC CO.	Schedule: <u>25-IP-I</u>
SERVICE AREA	Replacing Schedule 24 <u>-IP-I</u> Sheet <u>1</u>
Ferritory to which schedule is applicable)	Which was filed September 20, 2024
No supplement or separate understanding shall modify the tariff as shown hereon.	Sheet 1 of 2 Sheets
IRRIGATION SERV	<u>/ICE</u>
AVAILABILITY	
This schedule is available for irrigation power only. Servio an ORIGINAL period of five years and from year to year thereafte	
CHARACTER OF SERVICE	
Alternating current, 60 cycles, single or three phase, at available v	voltage.
NET MONTHLY BILL	
<u>Demand Charge</u> Per horsepower connected	\$3.17
plus	
<u>Customer Charge</u> Line extension charge, if any, as per Schedule R8	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 C	ost Adjustment Clause.
MINIMUM ANNUAL DEMAND CHARGE	
\$38.01 per horsepower connected per year, paid in twelve	e (12) monthly installments.
The period covered by the Minimum Annual Demand Cha end at midnight on the following December 31 st . Should the custo it is the customer's responsibility to notify the Company of its inter 1 st of the upcoming calendar year to avoid the Minimum Annual D	omer wish to disconnect or down rate the service, nt at least five (5) business days prior to January
Issued July 30 2025 Month Day Year	

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SOUTHERN PIONEER ELECTRIC CO. (Name of Issuing Utility)	Schedule: <u>25-IP-I</u>
(Name of issuing ouncy)	Replacing Schedule 24 <u>-IP-I</u> Sheet <u>2</u>
SERVICE AREA	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 vear.

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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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-CS

Sheet 1 of 1 Sheets

Replacing Schedule 24<u>-CS</u> Sheet <u>1</u> Which was filed <u>September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

TEMPORARY SERVICE

AVAILABILITY

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

NET MONTHLY BILL

Energy 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
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By Chan	try C. Scott	Executive V	/P/Assist CEO/CFO

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 13-ECA

Replacing Schedule <u>ORIGINAL</u> Sheet <u>1</u> Which was filed <u>INITIAL</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

SCHEDULE 13-ECA ENERGY COST ADJUSTMENT

APPLICABLE

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

COMPUTATION FORMULA

The rates for energy to which this adjustment is applicable will be increased or decreased by 0.001ϕ per kilowatt-hour (kWh) for each 0.001ϕ (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 = 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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	Chantry C. Sco	ott E	xecutive VP/CFO	

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(Name of Issuing Utility) SERVICE AREA (Territory to which schedule is applicable)	Replacing Schedule <u>ORIGINAL</u> Sheet <u>2</u> Which was filed <u>INITIAL</u>	
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For each twelve-month billing period ending at the close of December, the cumulative difference of the monthly comparisons for the twelve-month billing period under consideration will be added to the "actual cost remainder" described below to produce a cumulative balance. The "settlement factor" will then be calculated by dividing the cumulative balance as of that date by the total number of kWh deliveries during the twelve-month period ending on that date. This amount will be rounded to the nearest 0.001 ¢/kWh to determine the increase or decrease which should be made to the energy cost adjustment. This "settlement factor" will remain in effect until superseded by a subsequent "settlement factor" calculated according to this provision.

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

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	Randall D. Mag	gnison	Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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 Customergenerator 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:

Maximum Total Allowed DG Capacity (kW)*							
	For Customer with Approved Facilities						
Customer Type	Operational Prior to July 1, 2014	<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.

<u>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.</u>

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Schedule: 20-NM

Replacing Schedule <u>13-NM</u> Sheet <u>1</u> Which was filed <u>November 21, 2013</u>

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 20-NM

Replacing Schedule <u>13-NM</u> Sheet <u>2</u> Which was filed <u>November 21, 2013</u>

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CHARACTER OF SERVICE

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

BILLING AND PAYMENT

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

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

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

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

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

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 20-NM

Replacing Schedule <u>13-NM</u> Sheet <u>3</u> Which was filed <u>November 21, 2013</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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 Customergenerator 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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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 Customerowned 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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rritory to whi	E AREA ch schedule is applicable)		Which was filed <u>November 21, 20</u>
	ent or separate understanding the tariff as shown hereon.		Sheet 5 of 6 Sheet
8.	to Company personnel. allow an attachment of a cause loss or injury, incl Company harmless from ownership, operation, m	The Company shall not b net metered facility or fo uding death, to any third injury or property damag	npany's system or equipment or present an undue haza e liable directly or indirectly for permitting or continuing a r the acts or omissions of a Customer-generator that party. The Customer-generator agrees to hold the ge incurred by any person and arising out of the Customer's electrical DG facility and to indemnify the thereto.
9.		with the Company setting	urce, the Customer shall enter into a standard g forth the conditions related to technical and safety
10.			y's Parallel Generation Interconnection Regulations ations and subsequent modifications thereto.
11.	exclusion for liabilities re- insure against all reason being interconnected, th interconnection is made. 10 kW or less, a Custom Generation Interconnect be required to install ado purchase additional liabi- systems having a maxim Parallel Generation Inter- shall: (1) Set forth safety establish the qualificatio	lated to the interconnecti ably foreseeable direct lis e interconnection itself ar For DG Resource systemer-generator whose systemer- ion Regulations found in litional controls, performed by insurance other than a num nameplate generatin connection Regulations for performance and reliab ns for exemption from a r	e, maintain in force general liability insurance without an on. The amount of such insurance shall be sufficient to abilities given the size and nature of the DG equipment of the characteristics of the DG system to which the ms having a maximum nameplate generating capability em meets the standards specified in Company's Paralle the Company's approved rules and regulations shall no or pay for additional tests or distribution equipment or such general liability insurance. For DG Resource g capability of greater than 10 kW, the Company's found in the Company's approved rules and regulations ility standards and insurance requirements; and (2) equirement to install additional controls, perform or pay inchase additional liability insurance.
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 12. Applications by a Customer-generator for interconnection of the qualified DG shall be accompanied by the plan for the Customer-generator's electrical genot limited to, a wiring diagram and specifications for the DG unit, and shall by the Company within 30 days after receipt for systems of 10 kilowatts or le receipt for all other systems. Prior to the interconnection of the qualified DG the Customer-generator shall furnish the Company a certification from a qua engineer that the DG installation meets the requirements of Company's Para Interconnection within one year after receipt of notice of the approval, the ap Customer-generator shall be responsible for filing a new application. Upon the qualified DG Resource, the new Customer-generator shall be responsible for this section. 13. Ownership of all renewable energy credits, greenhouse gas emission credits energy attributes related to any electricity produced by the eligible DG resour Customer-generator. 	G unit to the distribution system nerating system, including, but be reviewed and responded to ass and within 90 days after unit to the Company's system, lified professional electrician or allel Generation gulations. If the application for bes not complete the DG proval shall expire and the ne change in ownership of a r filing a new application under

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 13-PGS-QF

Replacing Schedule <u>ORIGINAL</u> Sheet <u>1</u> Which was filed <u>INITIAL</u>

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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'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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Underwriters Laboratories, the Federal Energy Regulatory Commis (f) Contains a mechanism that automatically disables the unit and Company's electric lines in the event that service to the Customer- Each meter connected under this rider defines a Customer-general Customer-generator cannot be connected in common with any oth serving the load connected to any other meter. To the extent that the Facility and meets the requirements and accepts all of the obligation required to own the generating facilities.	interrupts the flow of electricity back onto the -generator is interrupted. ator. A generator owned or operated by a her meter or be deemed to be for the purpose of the Customer-generator controls the Qualifying
TERMS AND CONDITIONS	
 The Company will supply, own and maintain at its expense a utilized for billing. In addition, and for purposes of monitoring may install load research metering at its expense. The Custo Company, a suitable location for meters and associated equ Such equipment shall be accessible at all times to utility per 	g Customer generation and load, the Company omer shall supply, at no expense to the upment used for billing and for load research.
2. The Company shall have the right to require the Customer, conditions warrant, to limit the production of electrical energ greater than the load at the Customer's facility of which the	y from the generating facility to an amount no
3 The Customer shall furnish install operate and maintain in	good order and repair without cost to the

- Customer shall furnish, install, operate and maintain in good order and repair without cost to the Company such relays, locks and seals, breakers, automatic synchronizers, disconnecting devices, and other control and protective devices as shall be designated by the Company as being required as suitable for the operation of the generator in parallel with the Company's system.
- 4. The Customer shall install and maintain a visible, manual disconnect switch. This manual switch must have the capability to be locked out by Company personnel to isolate the Company's facilities in the event of an electrical outage on the Company's transmission and distribution facilities serving the Customer. This isolating device shall also serve as a means of isolation for the Customer's equipment during any Customer maintenance activities, routine outages or emergencies. The Company shall give notice to the Customer before a manual switch is locked or an isolating device used, if possible; and otherwise shall give notice as soon as practicable after locking or isolating the Customer's facilities.
- 5. The Customer shall reimburse the Company for any equipment, facilities, protective equipment or upgrades required solely as a result of the installation by the Customer of generation in parallel with the Company's system.

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0.	, , , ,	to the initial energizing and start-up testing of the Customer- e the right to have a representative present at said test.
7.	owned generator, and the Company shall hav If harmonics, voltage fluctuations, or other dis	

- 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 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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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 13-PGS-QF

Replacing Schedule <u>ORIGINAL</u> Sheet <u>4</u> Which was filed <u>INITIAL</u>

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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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SOUTHERN PIONEER ELECTRIC CO.

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Schedule: <u>13-PGS-R</u>

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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 Customergenerators 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 Customergenerators 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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DEFINITIONS

Customer-generator:

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

(a) Is powered by a Renewable Energy Resource as defined by Kansas state statutes (see definition below);

(b) Has an electrical generating capacity of twenty-five kilowatts or less for residential customers or 200 kilowatts or less for commercial customers; and 1,500 kilowatts or less for Dodge City Community College.

(c) Is located on a premises owned, operated, leased, or otherwise controlled by the Customer-generator;

(d) Is interconnected and operates in parallel phase and synchronization with the Company;

(e) Is appropriately sized for the Customer-generator's anticipated electric load;

(f) Meets all applicable safety, performance, interconnection, and reliability standards established by the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers, Underwriters Laboratories, the Federal Energy Regulatory Commission, and any local governing authorities; and (g) Contains a mechanism that automatically disables the unit and interrupts the flow of electricity back onto the Company's electric lines in the event that service to the Customer-generator is interrupted.

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

Renewable Energy Resources:

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

Peak load:

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

TERMS AND CONDITIONS

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

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 The Company shall have the right to require the Cust conditions warrant, to limit the production of electrica greater than the load at the Customer's facility of white 	l energy from the generating facility to an amount no
 The Customer shall furnish, install, operate and main Company such relays, locks and seals, breakers, aut other control and protective devices as shall be desig for the operation of the generator in parallel with the operation. 	omatic synchronizers, disconnecting devices, and nated by the Company as being required as suitable

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 Customerowned 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
Effective		21	2013
	Month	Day	Year
By			
•	Randall D. Mag	gnison	Executive VP-Assistant CEO

THE STATE CORPORATION COMMISSION OF KAN	ISAS Index No. <u>24</u>
	Schodula: 12 DCS P
SOUTHERN PIONEER ELECTRIC CO. (Name of Issuing Utility)	Schedule: <u>13-PGS-R</u>
SERVICE AREA	Replacing Schedule <u>ORIGINAL</u> Sheet <u>4</u> Which was filed <u>INITIAL</u>
(Territory to which schedule is applicable) No supplement or separate understanding	
shall modify the tariff as shown hereon.	Sheet 4 of 4 Sheets
10. Service under this rider is subject to the Company's Pa in the Company's approved rules and regulations and	
 11. The Customer-generator shall, at its own expense, mexclusion for liabilities related to the interconnection. insure against all reasonably foreseeable direct liabilitie equipment being interconnected, the interconnection the interconnection is made. For Renewable Energy Figure generating capability of 10 kW or less, a Customer-generating capability of generations shall not be required the additional tests or distribution equipment or purchase liability insurance. For Renewable Energy Resource is capability of greater than 10 kW, the Company's Parathe Company's approved rules and regulations shall: standards and insurance requirements; and (2) estab requirement to install additional controls, perform or purchase additional liability insurance. 	The amount of such insurance shall be sufficient to ties given the size and nature of the generating itself and the characteristics of the system to which Resource systems having a maximum nameplate enerator whose system meets the standards ection Regulations found in the Company's to install additional controls, perform or pay for additional liability insurance other than such general systems having a maximum nameplate generating allel Generation Interconnection Regulations found in (1) Set forth safety, performance and reliability lish the qualifications for exemption from a bay for additional tests or distribution equipment or
12. Applications by a Customer-generator for interconnect system shall be accompanied by the plan for the Cust including, but not limited to, a wiring diagram and spereviewed and responded to by the Company within 30 less and within 90 days after receipt for all other systed generation unit to the Company's system, the Custom certification from a qualified professional electrician o requirements of Company's Parallel Generation Intercapproved rules and regulations. If the application for i Customer-generator does not complete the interconn approval, the approval shall expire and the Customer application. Upon the change in ownership of a qualific Customer-generator shall be responsible for filing a n	tomer-generator's electrical generating system, icifications for the generating unit, and shall be 0 days after receipt for systems of 10 kilowatts or ems. Prior to the interconnection of the qualified her-generator shall furnish the Company a r engineer that the installation meets the connection Regulations found in the Company's nterconnection is approved by the Company and the ection within one year after receipt of notice of the -generator shall be responsible for filing a new ied Renewable Energy Resource, the new

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 25-LAC

Sheet 1 of 2 Sheets

Replacing Schedule <u>24-LAC</u> Sheet <u>1</u> Which was filed <u>September 20, 2024</u>

Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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 @ \$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
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Effective	August Month	٦ Day	<u>2025</u> _{Year}
By	Cantage	Site	-
· ·	ry C. Scott	Executive V	/P/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Replacing Schedule <u>24-LAC</u> Sheet <u>2</u> Which was filed <u>September 20, 2024</u>

Sheet 2 of 2 Sheets

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

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	Year
Effective _	August Month	1 Day	2025 _{Year}
Ву	Cantag	Sut	
Chant	ry C. Scott	Executive	VP/Assist CEO/CFO

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Schedule: 25-LAC

SOUTHERN PIONEER ELECTRIC COMPANY

(Name of Issuing Utility)

ENTIRE SOUTHERN PIONEER TERRITORY

Schedule: 2025 - PTR

Sheet 1 of 1 Sheets

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

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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 Month Day

Ву ___

Effective February 1 2025 Month Day Year

Year

Chantry C. Scott Executive VP/CFO

2025 Year

SOUTHERN PIONEER ELECTRIC CO. (Name of Issuing Utility) Schedule: General Rate Index

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

SERVICE AREA

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

DESCRIPTION	SCHEDULE	
General Rate Index	General Rate Index	
Single Phase	24 <u>25</u> -SP	2
Held For Future Use	N/A	3
Three Phase		4
General Service-Large		
Held For Future Use	N/A	6
Industrial Service		
Interruptible Industrial Service (FROZEN)	<u>2425</u> -INT	8
Economic Development Rider (FROZEN)	13-EDR	
Real-Time Price Program (FROZEN)		
Held For Future Use	N/A	11
Private Area/Street Lighting (FROZEN)		
Decorative Security Lighting (FROZEN)		13
Private Area Lighting (FROZEN)		14
Street Lighting (FROZEN)		
Street Lighting, Ornamental Vapor (FROZEN)		16
LED Lighting		
Sub-Transmission and Transmission Service		18
Municipal Lighting and Ancillary Service		
Water Pumping, Municipal		
Irrigation Service		
Temporary Service		
Energy Cost Adjustment		
Net Metering Rider	20-NM	24
Parallel Generation Rider – Qualifying Facility	13-PGS-QF	24
Parallel Generation Rider – Renewable	13-PGS-R	24
Local Access Delivery Service	<u>2425</u> -LAC	25
Property Tax Rider		

Issued	July	30	2024 2025	
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By	Cantage	Sut	5-	
Chan	try C. Scott E	Executive	VP/Assist CEO/CFO	

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Sheet	1	of 1	Sheets

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Entire Service Area.						
APPLICABLE						
Available for all single-phase service of established rules and regulations.	of single character supplied at one point of delivery, subject to the					
ten (10) kW of Demand. If a non-domestic ser consecutive months during a twelve (12) mont	se residential and single-phase non-domestic service of less than vice demand of ten (10) kW or over is reached for three (3) h period, service will be changed to the GSL Rate. If service is for at least twelve (12) months. This schedule is not applicable to ry, resale or shared service.					
CHARACTER OF SERVICE						
Alternating current, 60 cycle, single ph	ase, at available voltage.					
NET MONTHLY BILL						
Customer Charge \$16.67 per me	eter per month.					
Demand Charge \$3.00 per kW						
<u>Energy Charge</u> Summer All kWh \$0.11601 per	kWh.					
Winter All kWh \$0.10413 per FBR Adjustment ¹	kWh.					
Residential	\$0. 00307_<u>01195</u> p er kWh					
Residential Space Heating	\$0. 00311_<u>01123</u> per kWh					
General Service Small	\$0. 00372-<u>01539</u> p er kWh					
Issued July 30 20242025 Month Day Year						
Effective <u>August 1</u> 20242025 Month Day Year						
By Chantry C. Scott Executive VP/Assist CEO/CFO						

SINGLE PHASE SERVICE

SERVICE AREA (Territory to which schedule is applicable)

<u>AVAILABLE</u>

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

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SOUTHERN PIONEER ELECTRIC CO. (Name of Issuing Utility)

Replacing Schedule 2324-RS Sheet 1

Sheet 1 of 2 Sheets

Schedule: 2425-SP

Which was filed <u>August 4, 2023September 20, 2024</u>

¹ FBR Adjustment per the Commission Order in Docket No. 24-SPEE-688-RTS.

Index No. 2

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-SP

Sheet 2 of 2 Sheets

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

erritory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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.

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Effective	August	1	2024 2025	
	Month	Day	Year	
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Chan	try C. Scott	Executive	VP/Assist CEO/CFO	

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OUTHERN PIONEER ELECTRIC CO.		Schedule: <u>2425</u> -TP				
lame of Issuing Utility)		Replacing Schedule 2324-GSS Sheet 1				
SERVICE AREA erritory to which schedule is applicable)	Wh	hich was filed <u>August 4, 2023</u> September 20, 2024				
No supplement or separate understanding						
shall modify the tariff as shown hereon.		Sheet 1 of 2 Sheets				
AVAILABLE	THREE PHASE SERVICE					
<u>/////////////////////////////////////</u>						
Entire Service Area.						
APPLICABLE						
Available for all three-phase general the established rules and regulations.	service of single character sup	oplied at one point of delivery, subject to				
To all electric service of a single char or commercial purposes, institutions, public of This rate is applicable to service of less than for three (3) consecutive months during a two service is changed to the GSL Rate, it will ren applicable to temporary, breakdown, standby	or private, and purpose for which ten (10) kW of Demand. If a d elve (12) month period, service main there for at least twelve (emand of ten (10) kW or over is reached will be changed to the GSL Rate. If 12) months. This schedule is not				
CHARACTER OF SERVICE						
Alternating current, 60 cycles, three p	bhase, at available secondary	voltages.				
Customer Charge	\$22.98 per meter per month.	\$22.98 per meter per month.				
Demand Charge	\$3.00 per kW.					
Energy Charge	<u>Winter</u> Bills November 1 to June 30 inclusive	<u>Summer</u> Bills July 1 to October 31 inclusive				
All kWh per month	\$0.09066 per kWh	\$0.10166 per kWh				
FBR Adjustment ²						
Residential	\$0. 00307_<u>01195</u> per kWh					
Residential Space Heating	\$0. 00311-<u>01123</u> p er kWh					
General Service Small	\$0. 00372-<u>01539</u> per kWh					
Minimum						
The minimum bill shall be the	e customer charge.					
Issued July 30 2024202 Month Day Year	5					
Effective August 1 2024202 Month Day Year By	5					
Chantry C. Scott Executive VP/Assist CEO/CF	0					

² FBR Adjustment per the Commission Order in Docket No. 24-SPEE-688-RTS.

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-TP

Replacing Schedules <u>2324-GSS</u> Sheet <u>2</u> Which was filed <u>August 4, 2023September 20, 2024</u>

(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	2024 2025	
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Effective _	August Month	Day	20242025 Year	
By	Cantal	1th	-	
	ry C. Scott	Executive \	/P/Assist CEO/CFO	

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(Name of Issuing Utility)

SERVICE AREA

Schedule: <u>2425-GSL</u>

Sheet 1 of 3 Sheets

Replacing Schedule 2324-GSL Sheet 1 Which was filed <u>August 4, 2023September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon

GENERAL SERVICE LARGE

<u>AVAILABLE</u>

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 BILL

Customer Charge

\$41.46 per meter per month.

	<u>Winter</u> Bills November 1 to June 30 inclusive	<u>Summer</u> Bills July 1 to October 31 inclusive	
<u>Demand Charge</u> 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 Adjustment ³			
General Service Large	\$0. 00250 <u>00998</u> per k	Wh	
General Service Space Heat	ing \$0. 00169-<u>00617</u>per k	Wh	
Issued July 30 2024 Month Day Year			
Effective August 1 2024 Month Day Year			
By Chantry C. Scott Executive VP/Assist CEO/CF0	<u>o</u>		

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

SOUTHERN PIONEER ELECTRIC CO. Schedule: 2425-GSL (Name of Issuing Utility) Replacing Schedule 2324-GSL Sheet 2 SERVICE AREA Which was filed <u>August 4, 2023September 20, 2024</u> (Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon. Sheet 2 of 3 Sheets Sheet 2 of 3 Sheets

<u>Minimum</u>

- 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.

<u>DEMAND</u>

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.

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By Chant	try C. Scott E	Executive V	/P/Assist CEO/CFO	

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-GSL

Replacing Schedule <u>2324-GSL</u>Sheet <u>2</u> Which was filed <u>August 4, 2023September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding

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shall modify the tariff as shown hereon.

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.

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Issued	July Month	30 Day	20242025 Year	
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	ry C. Scott E	Executive V	/P/Assist CEO/CFO	

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(Name of Issuing Utility

SERVICE AREA

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

Which was filed August 4, 2023September 20, 2024

INDUSTRIAL SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

Customer charge

\$102.15 per meter per month

De	emand Cha	<u>rge</u>	Bills No to June	/ <u>inter</u> ovember 1 30 inclusive per month	Summer Bills July 1 to October 31 inclusive \$15.78 per month
Er	<u>hergy Charc</u> All kv	<u>ge</u> Wh per month	\$0. 08428 	<u>9011 p</u> er kWh	\$0. 08428-<u>09011</u> per kWh
Issued	July Month	30 Day	<u>20242025</u> Year		
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By Chantr	y C. Scott	Executive VP/As	sist CEO/CFO		

Sheet 1 of 3 Sheets

Schedule: 2425-IS

Replacing Schedule 2324-IS Sheet 1

THE STATE CORPORATION COMMISSION OF	KANSAS Index No. 7
SOUTHERN PIONEER ELECTRIC CO.	Schedule: 2425-IS
(Name of Issuing Utility)	Replacing Schedule 2324-IS Sheet 2
SERVICE AREA (Territory to which schedule is applicable)	Which was filed <u>August 4, 2023September 20, 2024</u>
No supplement or separate understanding shall modify the tariff as shown hereon.	Sheet 2 of 3 Sheets
<u>Minimum</u>	
 The Customer Charge plus the Demand Opprevious 11 months). 	Charge (not less than 50% of the highest demand in the
such that in the judgment of the Company, re- prospective business is not sufficient under th Company may require an adequate minimum undertaking to supply the service. The Kansa thus determined. In such cases, the consume to the character, amount and duration of the to must approve minimum bills thus determined.	Attension or to reinforce distribution lines to provide service venue to be derived from or the duration of the le above stated minimum to warrant the investment, The bill calculated upon reasonable considerations before s Corporation Commission must approve minimum bills er shall enter into a written contract with the Company as business offered. The Kansas Corporation Commission In such cases, the consumer shall enter into a written r, amount and duration of the business offered.
ENERGY COST ADJUSTMENT	
Energy sales under this schedule are subject to the	e Energy Cost Adjustment Clause.
PROPERTY TAX SURCHARGE	
Energy sales under this schedule are subject to th	e Property Tax Surcharge.
DEMAND	
Customer's average kilowatt load during the fiftee but not less than fifty percent (50%) of highest demand in kilowatts.	n (15) minute period of maximum use during the month, previous eleven (11) months nor less than fifty (50)
POWER FACTOR	
If the average power factor for the month (determ measurement or by test under normal operating condition be adjusted by multiplying by eighty-five percent (85%) ar percent.	s) is less than eighty-five percent (85%), the demand will
Issued July 30 20242025 Month Day Year	
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Chantry C. Scott Executive VP/Assist CEO/CFO	

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-IS

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

(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.

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-INT

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

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 BILL

Customer Charge

\$100.62 per meter per month

	Winter	Summer
	Bills November 1	Bills July 1 to
Demand Charge	to June 30 inclusive	October 31 inclusive
<u>Non-Interruptible</u> 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
<u>Penalty</u> All kW of billing demand	\$31.24 per month	\$31.24 per month
<u>Delivery Charge</u> All kWh per month \$	0. 08428 <u>09011</u> per kWh	\$0. 08428-<u>09011</u>per kWh
Issued July 30 20242025 Month Day Year		
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By		
Chantry C. Scott Executive VP/Assist CEO/CFC)	

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-INT

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

Cerritory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

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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.

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-INT

Replacing Schedule <u>2324-INT</u> Sheet <u>3</u> Which was filed August <u>4</u>, <u>2023September 20</u>, 2024

Ferritory 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. <u>Application/Placement on Rate</u>: 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. <u>Interruptions</u>: 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.

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: <u>2425-INT</u>

Replacing Schedule <u>2324-INT</u>Sheet <u>4</u> Which was filed <u>August 4, 2023September 20, 2024</u>

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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. <u>Responsibility</u>: 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. <u>Liability</u>: 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)

SERVICE AREA

Schedule: 13-EDR

Replacing Schedule <u>ORIGINAL</u> Sheet <u>1</u> Which was filed <u>INITIAL</u>

Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

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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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Schedule: 13-EDR

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Replacing Schedule <u>ORIGINAL</u> Sheet <u>2</u> Which was filed INITIAL

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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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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 13-RTP

Replacing Schedule <u>ORIGINAL</u> Sheet <u>1</u> Which was filed <u>INITIAL</u>

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

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REAL-TIME PRICE (RTP) PROGRAM-FROZEN

PURPOSE

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

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

AVAILABILITY

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

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

CHARACTER OF SERVICE

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

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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 -)	$\Sigma_h (P_h^{RTP} * CBL_h))$
	I (CBL, defined below) for the billing month, billed ard tariff, (the tariff under which the customer was andard Tariff Bill excludes the Reactive Demand
β is an adjustment to the Standard Tariff Bill. Th equal to zero and may offer Premium RTP Servi	the Cooperative will offer Basic RTP Service with β ice with β equal to 0.05.
Incremental Energy Charge = $\Sigma_h P_h^{RTP} *$ (Actual Loa	ıd _h – CBL _h)
Σ_{h} indicates a summation across all hours in the	billing month.
Actual Load _h is the customer's actual energy use	e in the hour (kWh).
CBL_{h} is the baseline hourly energy use. (See be	alow.)
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-ru retail customers, including provisions for line loss real power and operating reserves and a proxy for for a description of this proxy.)	
Ph ^{STD} is the hourly effective energy charge of the the applicable standard (non-RTP) price schedul to a change in usage and includes both energy a	le. It is the change in the Standard Tariff Bill due
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SERVICE AREA

Schedule: <u>13-RTP</u>

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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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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:

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

<u>Option 2: Retain Interruptible Contract but Add a Buy-through Option</u>: 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.

<u>Option 3: Retain Interruptible Contract</u>: 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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SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 13-RTP

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PRICE QUOTES FOR FIXED QUANTITIES (continued)

Customer may contract through the Cooperative representative for quotes for fixed power levels at prespecified 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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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: <u>2425-PAL-SL-I</u>

Replacing Schedule <u>2324-PAL-SL-I</u> Sheet <u>1</u> Which was filed <u>August 4, 2023September 20, 2024</u>

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PRIVATE AREA/STREET LIGHTING

<u>(FROZEN)</u>

AVAILABILITY

To any customer with existing or new pole(s) for lighting of outdoor areas on a dusk to dawn, photocontrolled, 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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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 2425-PAL-SL-I

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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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SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 2425-PAL-SL-I

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B. <u>Special Systems</u>: 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. <u>Relocation of Fixtures</u>: 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. <u>Upgrade of Existing Fixtures</u>: 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. <u>Disconnection</u>: 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. <u>Residential Subdivision Street Lighting</u>

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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Schedule: 2425-PAL-SL-I

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B. <u>Cities, Municipalities and Governmental Agencies</u>

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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SOUTHERN PIONEER ELECTRIC CO.

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SERVICE AREA

Schedule: 2425-PAL-SL-I

Replacing Schedule 2324-PAL-SL-I Sheet 5

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MONTHLY RATE – UNMETERED FACILITIES TABLE								
	INVESTMENT OPTIONS							
		Monthly	A ** Cust-0%	B * Cust-25%	C * Cust-50%	D * Cust-75%	E ** Cust-100%	
Style/Lamp	Lumens	kWh	Co100%	Co75%	Co50%	Co25%	Co0%	
PRIVATE AREA LIGHT								
On Existing Pole	7 000	40					C 040 05	
100W P.A.L. 150W P.A.L.	7,920 13,500	40 60	\$ 13.55<u>15.59</u> \$21.30<u>24.36</u>	-	-	-	\$ 6.81<u>8.85</u> \$9.84 12.90	
200W P.A.L.	22,000	80	\$ 24.78 28.86	-	\$ 18.55 22.63	-	\$ <u>12.59</u> 16.67	
On New Pole (Wood)								
100W P.A.L.	7,920	40	\$ <u>20.7922.83</u>	-	-	-	\$ 7.28<u>9.32</u>	
150W P.A.L. 200W P.A.L.	13,500 22,000	60 80	\$ 24.16<u>27.22</u> \$26.9531.03	-	-	-	\$ 10.01<u>13.07</u> \$12.7216.80	
FLOOD LIGHTS			φ 20:33 <u>31:03</u>	-			ψ τ2.72<u>10.00</u>	
On Existing Pole								
150W Flood	13,500	60	\$ <u>24.4727.53</u>	-	-	-	\$ <u>10.04</u> 13.10	
400W Flood 1000W Flood M.H.	45,000 110,000	160 402	\$4 <u>8.2</u> 4 <u>56.39</u> \$ 82.18 102.66	-	\$ 35.96<u>44.11</u>	-	\$ 24.27<u>32.42</u> \$58.89 79.37	
On New Pole (Wood)	110,000	402	φ 02.10<u>102.00</u>	-	-	-	φ σο.08 <u>19.51</u>	
150W Flood	13,500	60	\$ 27.11 30.17	-	-	-	\$ <u>10.2</u> 4 <u>13.30</u>	
400W Flood	45,000	160	\$ 50.29<u>58.44</u>	-	-	-	\$24.45 <u>32.60</u>	
1000W Flood M.H.	110,000	402	\$ 102.03<u>122.51</u>	-	-	-	\$ 57.74<u>78.22</u>	
On Existing Pole								
100W P.A.L. Fixture	7,920	40	\$ 14.74 16.78	-	-	-	\$ 6.90 8.94	
150W P.A.L. Fixture	13,500	60	\$ 18.24<u>21.30</u>	-	-	-	\$ 9.63<u>12.69</u>	
200W P.A.L. Fixture	22,000	80	\$ 22.83 26.91	-	-	-	\$ 12.45<u>16.53</u>	
On New Pole (Wood) 100W P.A.L. Fixture	7,920	40	\$ <u>20.7922.83</u>				\$ 7.28 9.32	
150W P.A.L. Fixture	13,500	40 60	\$ 20.79 22.03 \$24.1627.22	-	-	-	\$ 10.01 13.07	
200W P.A.L. Fixture	22,000	80	\$ 26.95 <u>31.03</u>	-	-	-	\$ <u>12.72</u> 16.80	
STREET LIGHT								
On Existing Pole	7 000	40	¢14 7446 79				¢6,009,04	
100W Cobra Head 150W Cobra Head	7,920 13,500	40 60	\$ 14.74<u>16.78</u> \$18.24 21.30	-	-	-	\$ <u>6.908.94</u> \$ 9.63 12.69	
200W Cobra Head	22,000	80	\$ 22.83 26.91	-	-	-	\$ 12.45 16.53	
250W Cobra Head	27,000	100	\$ 25.89 30.99	-	-	-	\$ <u>15.20</u> 20.30	
400W Cobra Head	45,000	160	\$ <u>34.0942.24</u>	-	-	-	\$ 23.33 31.48	
On New Pole (Wood) 100W Cobra Head	7,920	40	\$ 23.86 25.90	_	_	_	\$ 7.48 9.52	
150W Cobra Head	13.500	60	\$ 26.82 29.88	-	-	-	\$ 10.22 13.28	
200W Cobra Head	22,000	80	\$ 29.19<u>33.27</u>	-	-	-	\$ 12.88<u>16.96</u>	
250W Cobra Head	27,000	100	\$ 33.21 38.31	-	-	-	\$ <u>16.11</u> 21.21	
400W Cobra Head On New Pole (Steel)	45,000	160	\$41.42 <u>49.57</u>	-	-	-	\$ <u>24.2232.37</u>	
100W Cobra Head	7,920	40	\$ <u>35.72</u> 37.76	-	_	_	\$ 8.29<u>10.33</u>	
150W Cobra Head	13,500	60	\$ 38.67 41.73	-	-	-	\$ 11.00 14.06	
200W Cobra Head	22,000	80	\$41.93 <u>46.01</u>	-	-	-	\$ <u>13.72</u> 17.80	
250W Cobra Head	27,000	100	\$47.51 <u>52.61</u>	-	-	-	\$ <u>16.6421.74</u>	
400W Cobra Head * Investment Options B,	45,000 C and D are n	160 ot available 1	\$ <u>55.6763.82</u>	- after 07/01/200	-	-	\$ <u>24.7532.90</u>	
** Investment Options A								
				,				
Issued July	30	2024						
Month	Day	Year						
Effective August	1	2024						
Month	Day	Year						
By Canta	Chit							
Chantry C. Scott	Executive VP//	Assist CEO/C	FO					

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-DOL-I

Replacing Schedule <u>2324-DOL-I</u> Sheet <u>1</u> Which was filed <u>August 4, 2023September 20, 2024</u>

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	20242025
	Month	Day	_{Year}
Effective _	August	1	20242025
	Month	Day	Year
By	Cantago	Sut	P/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: <u>2425-DOL-I</u>

Replacing Schedule <u>2324-DOL-I</u> Sheet <u>2</u> Which was filed <u>August 4, 2023September 20, 2024</u>

Ferritory to which schedule is applicable)	
No supplement or separate understanding	
shall modify the tariff as shown hereon.	

Sheet 2 of 6 Sheets

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

2. Lamps shall be controlled by a photo-electric controller providing dusk to dawn service.

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

4. Trenching of soft soil which extends beyond one hundred seventy-five (175) feet is subject to extra costs. Trenching cost of hard soil will be determined on an individual basis.

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

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

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

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

Issued	July	30	2024 2025
	Month	Day	Year
Effective	August Month	1 Day	<u>20242025</u> Year
Ву	Cantag	2 Sut	-
Chant	try C. Scott	Executive \	/P/Assist CEO/CFO

Index No. 13

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: <u>2425-DOL-I</u>

Replacing Schedule <u>2324-DOL-I</u> Sheet <u>3</u> Which was filed <u>August 4, 2023September 20, 2025</u>

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. <u>Special Systems</u>: 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. <u>Relocation of Fixtures</u>: 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. <u>Upgrade of Existing Fixtures</u>: 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. <u>Disconnection</u>: When a customer requests that a street lighting unit be disconnected before five (5) years have elapsed since the date of installation, the Company may require the customer to reimburse for the life of the value of the street lighting facilities removed plus the cost of removal less the salvage value thereof.

Issued	July Month	30 Day	<u>20242025</u> Year
Effective	August	1 Day	20242025 Year
By Chant	try C. Scott	Executive V	/P/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: <u>2425-DOL-I</u>

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

Territory to which schedule is applicable) No supplement or separate understanding

Sheet 4 of 6 Sheets

shall modify the tariff as shown hereon.

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. <u>Cities, Municipalities and Governmental Agencies</u>

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

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

TERMINATING NOTICE

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

Issued	July	30	2024 2025	
	Month	Day	Year	
Effective	August Month	1 Day	20242025 Year	
By	Cantag	2 Sut	_	
Chant	ry C. Scott	Executive \	/P/Assist CEO/CFO	

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-DOL-I

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

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 5 of 6 Sheets

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

Issued	July	30	2024 2025
	Month	Day	Year
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Effective	August	1	2024 2025
	Month	Day	Year
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Chan	try C. Scott E	Executive	e VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO. (Name of Issuing Utility)

SERVICE AREA

Schedule: <u>2425-DOL-I</u>

Sheet 6 of 6 Sheets

Replacing Schedule 2324-DOL-I Sheet 6 Which was filed <u>August 4, 2023September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

250W HPS 27,00 SINGLE GLOBE 35W HPS 2,20 35W HPS 5,67 100W HPS 7,92 150W HPS 13,50 MULT GLOBE 28,35 100W HPS (5) 28,35 100W HPS (5) 39,60 150W HPS (5) 67,50 LANTERN	0 40 0 100 5 14 0 28 0 40 0 60 	\$25.7826.49 \$38.9841.02 \$47.0052.10 \$20.1220.83 \$33.4634.89 \$35.3937.43 \$38.3441.40 \$92.3599.48 \$101.63111.8	- - - - - - - -	\$ <mark>23.53</mark> 25.57 - - - - - - -	- - - - - - - - - -	\$ 17.07<u>22.</u> \$4.154.6 \$6.86<u>8.2</u> \$8.55<u>10.</u>{
250W HPS 27,00 SINGLE GLOBE 35W HPS 2,20 35W HPS 5,67 100W HPS 7,92 150W HPS 13,50 MULT GLOBE 28,35 100W HPS (5) 28,35 100W HPS (5) 39,60 150W HPS (5) 67,50 LANTERN	0 100 5 14 0 28 0 40 0 60 	\$47.00 <u>52.10</u> \$ <u>20.1220.83</u> \$ <u>33.4634.89</u> \$ <u>35.3937.43</u> \$ <u>38.3441.40</u> \$ <u>92.3599.48</u>		\$ <u>23.5325.57</u> - - - - - - -	<u>7</u> - - - - - - - - -	\$ <u>8.7810.</u> { \$ <u>17.0722.</u> \$ <u>4.154.8</u> \$ <u>6.868.2</u> \$ <u>8.5510.</u> { \$ <u>11.2814.3</u>
SINGLE GLOBE 35W HPS 2,20 70W HPS 5,67 100W HPS 7,92 150W HPS 13,50 MULT GLOBE 28,35 70W HPS (5) 28,35 100W HPS (5) 39,60 150W HPS (5) 67,50 LANTERN	5 14 0 28 0 40 0 60 	\$ <u>20.1220.83</u> \$ <u>33.4634.89</u> \$ <u>35.3937.43</u> \$ <u>38.3441.40</u> \$ <u>92.3599.48</u>		- - - - -	- 	\$ <u>4.154.8</u> \$ 6.86<u>8.2</u> \$<u>8.5510.</u>\$
70W HPS 5,67 100W HPS 7,92 150W HPS 13,50 MULT GLOBE 13,50 70W HPS (5) 28,35 100W HPS (5) 39,60 150W HPS (5) 67,50 LANTERN	0 28 0 40 0 60 	\$33.46 <u>34.89</u> \$35.39 <u>37.43</u> \$ <u>38.3441.40</u> \$ <u>92.3599.48</u>	-	- - - -	 - - -	\$ 6.86<u>8.2</u> \$8.55<u>10.5</u>
70W HPS 5,67 100W HPS 7,92 150W HPS 13,50 MULT GLOBE 13,50 70W HPS (5) 28,35 100W HPS (5) 39,60 150W HPS (5) 67,50 LANTERN	0 28 0 40 0 60 	\$33.46 <u>34.89</u> \$35.39 <u>37.43</u> \$ <u>38.3441.40</u> \$ <u>92.3599.48</u>	-	- - - -	- - -	\$ 6.86<u>8.2</u> \$8.55<u>10.</u>\$
100W HPS 7,92 150W HPS 13,50 MULT GLOBE 70W HPS (5) 70W HPS (5) 28,35 100W HPS (5) 39,60 150W HPS (5) 67,50 LANTERN	0 40 0 60 	\$35.39 <u>37.43</u> \$ <u>38.3441.40</u> \$ <u>92.3599.48</u>	-	- - -	- -	\$ 8.55 10.
150W HPS 13,50 MULT GLOBE 70W HPS (5) 28,35 100W HPS (5) 39,60 150W HPS (5) 67,50 LANTERN 67,50	0 60 	\$ 38.3 4 <u>41.40</u> \$ 92.35<u>99.48</u>		-	-	
MULT GLOBE 70W HPS (5) 28,35 100W HPS (5) 39,60 150W HPS (5) 67,50 LANTERN	0 140 0 200	\$ 92.35 99.48		-	-	\$ 11.28<u>14.</u>;
70W HPS (5) 28,35 100W HPS (5) 39,60 150W HPS (5) 67,50 LANTERN	0 200					
100W HPS (5) 39,60 150W HPS (5) 67,50 LANTERN	0 200					
150W HPS (5) 67,50		\$ 101.63 111.8		-	-	\$ 25.5 4 <u>32.</u>
150W HPS (5) 67,50			<u>2</u> -	-	-	\$ 33.59 43.
		\$ 116.14<u>131.4</u>		-	-	\$4 <u>6.85</u> 62.
35W HPS 2,02	5 14	\$ 23.34 24.05	-	-	-	\$4 <u>.395.</u>
100W HPS 7,92		\$41.8843.92		-	-	\$ 8.96 11.
250W HPS 27,00		\$ 51.59 <u>56.59</u>		-	-	\$ <u>17.23</u> 22.
SHOEBOX						
100W HPS 7,92	0 40	\$48.48 <u>50.52</u>		-	-	\$ 9.40<u>11.</u>
250W HPS 27,00	0 100	\$ 58.04<u>63.14</u>	-	-	-	\$ 17.67 22.
400W HPS 45,00	0 160	\$ 67.02 75.17	-	-	-	\$ 26.12 34.2
800W HPS 90,00	0 320	\$ 99.30 115.6	0 -	-	-	\$4 <u>9.01</u> 65.3
* Investment Options B, C, and D ** Investment Options A and E are						

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-PAL-I

Replacing Schedule <u>24-PAL-I</u> Sheet <u>1</u> Which was filed <u>August 4, 2023September 20, 2024</u>

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

Plus

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

Issued	July	30	2024 2025
issueu	Month	Day	Year
Effective	August	1	202 42025
LIECUVE	Month	Day	Year
By	Cantago	Sut	-
Chant	try C. Scott	Executive \	/P/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-PAL-I

Replacing Schedule 2324-PAL-I Sheet 2 Which was filed <u>August 4, 2023September 20, 2024</u>

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:

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

TERM OF CONTRACT

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

Issued	Julv	30	2024 2025	
	Month	Day	Year	
Effective.	August	4	20242025	
Effective _	August Month	Day	20242025 Year	
By	Cantage	Sat	-	
	ry C. Scott E	Executive	VP/Assist CEO/CFO	

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-PAL-I

Replacing Schedule <u>2324-PAL-I</u> Sheet <u>3</u> Which was filed <u>August 4, 2023September 20, 2024</u>

(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	2024 2025
	Month	Day	Year
Effective	August	1	2024 2025
-	Month	Day	Year
By	Cantage	Sut	5-
Chant	try C. Scott	Executive	VP/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-SL-I

Sheet 1 of 2 Sheets

Replacing Schedule <u>2324-SL-I</u> Sheet <u>1</u> Which was filed <u>August 4, 2023September 20, 2024</u>

Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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.

<u>RATE</u>

<u>Incandescent</u>	<u>kWh</u>	<u>Rate</u>	<u>Rate per lamp per year</u>
1000 lumen lamps	34	\$ 7.6 4 <u>9.73</u>	\$ 91.68<u>112.44</u>
<u>Mercury Vapor</u> 7000 lumen lamps (clear)	63	\$ 16.99 20.20	\$ 203.88<u>2</u>42.40

(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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By	Cantage	Sut	-
	ry C. Scott	Executive \	/P/Assist CEO/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: <u>2425-SL-I</u>

Replacing <u>Schedule23Schedule24-SL-I</u>Sheet <u>2</u> Which was filed <u>August 4, 2023September 20, 2024</u>

(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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	ry C. Scott	Executive V	P/Assist CEO/CFO
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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-OSL-V-I

Sheet 1 of 3 Sheets

Replacing Schedule 2324-OSL-V-I Sheet 1 Which was filed <u>August 4, 2023September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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	Mo	nthly kWh	Mercury	/ Vapor	<u>High Press</u> ı	<u>ure Sodium</u>
Mercury	High Pressure	Mercury	High Pressure	Monthly	Annual	Monthly	Annual
Vapor	Sodium	Vapor	Sodium	Rate/Unit	<u>Rate/Unit</u>	Rate/Unit	Rate/Unit
175	100	63	40	\$ <u>20.73</u>	\$ <u>248.76</u>	\$ <u>16.78</u>	\$ <u>201.36</u>
250	150	95	60	\$ <u>27.34</u>	\$ <u>328.08</u>	\$ <u>21.30</u>	\$ <u>255.60</u>
400	200	151	80	\$ <u>39.16</u>	\$ <u>469.92</u>	\$ <u>26.91</u>	\$ <u>322.92</u>

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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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-OSL-V-I

Replacing Schedule <u>2324-OSL-V-I</u> Sheet <u>2</u> Which was filed <u>August 4, 2023September 20, 2024</u>

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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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-OSL-V-I

Replacing Schedule 2324-OSL-V-I Sheet 3 Which was filed <u>August 4, 2023September 20, 2024</u>

(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.

lssued	July	30	202 42025	
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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

(Territory to which schedule is applicable) No supplement or separate understanding Which was filed August 4, 2023 September 20, 2024

Replacing Schedule 2324-LED Sheet 1

shall modify the tariff as shown hereon.

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 Customerowned, 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	2024 2025
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Schedule: 2425-LED

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: <u>2425-LED</u>

Replacing Schedule <u>2324-LED</u> Sheet <u>2</u> Which was filed <u>August 4, 2023September 20, 2024</u>

Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

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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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SOUTHERN PIONEER ELECTRIC CO.	Schedule: <u>2425-LED</u>
	Replacing Schedule <u>2324-LED</u> Sheet <u>3</u>
SERVICE AREA (Territory to which schedule is applicable) No supplement or separate understanding	Which was filed <u>August 4, 2023September 20, 2024</u>
shall modify the tariff as shown hereon.	Sheet 3 of 4 Sheets
9. Where applicable, LED lights shall be controlled by a ph	otoelectric controller providing dusk to dawn service.
 If due to any reasons cities, municipalities and governm their specifications and necessities, a special contract wi as dictated by franchise or special agreements. 	
11. Where two (2) luminaires are supported from the same n for a <i>new</i> wooden or steel pole with a light and the tariff pole. Where two (2) luminaires are supported from the and second light will be as if each were on an existing w	charge for the second light will be as if on an existing same <i>existing</i> standard, the tariff charge for the first
 <u>Relocation of Fixtures</u>: The Company shall, at the custo or standard at the customer's expense if located on priv the State of Kansas will govern. 	
13. <u>Upgrade of Existing Fixtures</u> : The Company shall, upon lighting to provide higher levels of illumination under the	
a. The Company shall replace existing Company- higher lumen ratings. The appropriate rates for	owned LED lighting with similar equipment providing the fixtures with higher illumination will apply.
fixture be replaced with higher lumen output before	ecial charge if he/she should request an existing LED ore two (2) years elapsed since the date of installation. he existing LED fixture and equipment, and will be
14. <u>Termination</u> : The customer will be assessed a special of before two (2) years elapsed since the date of installation of the contract amount. All or part of the payment require in effect, immediately assumes payment responsibility for by continuing LED lighting.	n. The special charge is to cover the prorated balance ement may be waived by the Company if a successor,
15. <u>Disconnection</u> : When a customer requests that a LED lig elapsed since the date of installation, the Company may the life of the value of the street lighting facilities remove thereof.	y require the customer to reimburse the Company for
 Seasonal or Construction Lighting – This tariff is not lighting. Agreements with customers recovering compa made on a case by case basis. 	
Issued <u>July 30 20242025</u>	

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

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: <u>2425-LED</u>

SERVICE AREA

Replacing Schedule <u>2324-LED</u> Sheet <u>4</u> Which was filed <u>August 4, 2023September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

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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.

L	ED LIGHTING	3	
Device Light Type	Replaces HPS Equivalent	LED Tariff Rate ¹	
48 W LED – Existing Pole	100 W HPS	\$ 12.73<u>13.65</u>	Per Light, Per Mo.
108 W LED – Existing Pole	200 W HPS	\$ 21.38<u>23.42</u>	Per Light, Per Mo.
215 W LED – Existing Pole	400 W HPS	\$ 31.19<u>35.27</u>	Per Light, Per Mo.
48 W LED – New Wood Pole	100 W HPS	\$ 19.97 20.89	Per Light, Per Mo.
108 W LED – New Wood Pole	200 W HPS	\$ <u>27.7429.78</u>	Per Light, Per Mo.
215 W LED – New Wood Pole	400 W HPS	\$ <u>38.5242.60</u>	Per Light, Per Mo.
108 W LED – New Steel Pole	200 W HPS	\$40.48 <u>42.52</u>	Per Light, Per Mo.
215 W LED – New Steel Pole	400 W HPS	\$ <u>52.77</u> 56.85	Per Light, Per Mo.

LED	FLOOD LIGH	TING	
Device Light Type	Replaces HPS/MH Equivalent	LED Tariff Rate ¹	
43 W LED – Existing Pole	150 W HPS	\$ 15.93 16.75	Per Light, Per Mo.
140 W LED – Existing Pole	400 W HPS	\$ 24.38 27.03	Per Light, Per Mo.
459 W LED – Existing Pole	1000 W MH	\$ 50.69 <u>59.35</u>	Per Light, Per Mo.
43 W LED – New Wood Pole	150 W HPS	\$ 18.57 <u>19.39</u>	Per Light, Per Mo.
140 W LED – New Wood Pole	400 W HPS	\$ 26.43 29.08	Per Light, Per Mo.
459 W LED – New Wood Pole	1000 W MH	\$ 70.54 <u>79.20</u>	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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Schedule: 2425-STR

Replacing Schedule 2324-STR Sheet 1

Which was filed August 4, 2023September 20, 2024

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

(Territory to which schedule is applicable) No supplement or separate understanding

Sheet 1 of 3 Sheets

shall modify the tariff as shown hereon.

SUB-TRANSMISSION & TRANSMISSION LEVEL ELECTRIC SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

MONTHLY RATE

Service at 34.5 kilovolts

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

- 1. CUSTOMER CHARGE @ \$116.52
- DELIVERY DEMAND CHARGE:
 - a. All kW @ \$1.38-<u>1.45</u>per kW
- 3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.
- 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.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-STR

Replacing Schedule <u>2324-STR</u>Sheet_2 Which was filed <u>August 4, 2023September 20, 2024</u>

Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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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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.

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-STR

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

(Territory to which schedule is applicable) No supplement or separate understanding

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TERMS AND CONDITIONS

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(Name of Issuing Utility)

SERVICE AREA

Schedule: <u>2425-M-I</u>

Sheet 1 of 2 Sheets

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

Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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

<u>Winter</u> 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

<u>Minimum</u>

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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SOUTHERN PIONEER ELECTRIC CO. (Name of Issuing Utility)

SERVICE AREA

Re

Which was filed <u>August 4, 2023September 20, 2024</u>

Sheet 2 of 2 Sheets

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

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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Chant	ry C. Scott E	Executive	VP/Assist CEO/CFO

Schedule: <u>2425-M-I</u>

Replacing Schedule 2324-M-I Sheet 1

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SOUTHERN PIONEER ELECTRIC CO. (Name of Issuing Utility) SERVICE AREA No supplement or separate understanding Sheet 1 of 2 Sheets WATER PUMPING SERVICE AVAILABILITY This schedule is available for municipal water pumping service. NET MONTHLY BILL **Customer 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
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Schedule: 2425-WP

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

(Territory to which schedule is applicable)

shall modify the tariff as shown hereon.

SOUTHERN PIONEER ELECTRIC CO.

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SERVICE AREA

Schedule: <u>2425-WP</u>

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

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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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Chan	try C. Scott E	Executive	VP/Assist CEO/CFO

me of Issuing Utility)	Schedule: <u>2425-IP</u> Poplacing Schedule 2324 IP I Shoot
ERVICE AREA	Replacing Schedule <u>2324-IP-I</u> Shee Which was filed <u>August 4, 2023September 20, 20</u>
rritory to which schedule is applicable) No supplement or separate understanding	, , , , , , , , , ,
shall modify the tariff as shown hereon.	Sheet 1 of 2 Sheets
IRRIGATION SEF	<u>RVICE</u>
AVAILABILITY	
This schedule is available for irrigation power only. Ser an ORIGINAL period of five years and from year to year thereaf	
CHARACTER OF SERVICE	
Alternating current, 60 cycles, single or three phase, at available	e voltage.
NET MONTHLY BILL	
Demand Charge Per horsepower connected	\$3.17
plus	
Customer Charge	
Line extension charge, if any, as per Schedule F	R&R Extensions.
Line extension charge, if any, as per Schedule F	&R Extensions.
plus	&R Extensions.
	&R Extensions.
plus <u>Energy Charge*</u>	
plus <u>Energy Charge*</u> For all bills dated November 1 through June 30 inclusive, per kWh	
plus <u>Energy Charge*</u> For all bills dated	
plus <u>Energy Charge*</u> For all bills dated November 1 through June 30 inclusive, per kWh For all bills dated	\$0. 09918<u>10771</u> \$0.<u>11018<u>11871</u></u>
plus <u>Energy Charge*</u> For all bills dated November 1 through June 30 inclusive, per kWh For all bills dated July 1 through October 31 inclusive, per kWh	\$0. 09918<u>10771</u> \$0.<u>11018<u>11871</u></u>
plus <u>Energy Charge*</u> For all bills dated November 1 through June 30 inclusive, per kWh For all bills dated July 1 through October 31 inclusive, per kWh *The energy charges are subject to the Energy	\$0. 09918<u>10771</u> \$0.<u>1101811871</u> Cost Adjustment Clause.
plus <u>Energy Charge*</u> For all bills dated November 1 through June 30 inclusive, per kWh For all bills dated July 1 through October 31 inclusive, per kWh *The energy charges are subject to the Energy <u>MINIMUM ANNUAL DEMAND CHARGE</u>	\$0. 09918<u>10771</u> \$0.<u>11018<u>11871</u> Cost Adjustment Clause. Ve (12) monthly installments. harge shall begin at 12:01 a.m. on January 1st and stomer wish to disconnect or down rate the service ent at least five (5) business days prior to January</u>
plus <u>Energy Charge*</u> For all bills dated November 1 through June 30 inclusive, per kWh For all bills dated July 1 through October 31 inclusive, per kWh *The energy charges are subject to the Energy <u>MINIMUM ANNUAL DEMAND CHARGE</u> \$38.01 per horsepower connected per year, paid in twel The period covered by the Minimum Annual Demand Ch end at midnight on the following December 31 st . Should the cus it is the customer's responsibility to notify the Company of its inter-	\$0. 09918<u>10771</u> \$0.<u>11018<u>11871</u> Cost Adjustment Clause. Ve (12) monthly installments. harge shall begin at 12:01 a.m. on January 1st and stomer wish to disconnect or down rate the service ent at least five (5) business days prior to January</u>
plus <u>Energy Charge*</u> For all bills dated November 1 through June 30 inclusive, per kWh For all bills dated July 1 through October 31 inclusive, per kWh *The energy charges are subject to the Energy <u>MINIMUM ANNUAL DEMAND CHARGE</u> \$38.01 per horsepower connected per year, paid in twel The period covered by the Minimum Annual Demand Ch end at midnight on the following December 31 st . Should the cus it is the customer's responsibility to notify the Company of its int 1 st of the upcoming calendar year to avoid the Minimum Annual	\$0. 09918<u>10771</u> \$0.<u>11018<u>11871</u> Cost Adjustment Clause. Ve (12) monthly installments. harge shall begin at 12:01 a.m. on January 1st and stomer wish to disconnect or down rate the service ent at least five (5) business days prior to January</u>

Index No. 21

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: <u>2425-IP-I</u>

Replacing Schedule <u>2324-IP-I</u>Sheet <u>2</u> Which was filed <u>August 4, 2023September 20, 2024</u>

Territory to which schedule is applicable) No supplement or separate understanding

Sheet 2 of 2 Sheets

shall modify the tariff as shown hereon.

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	2024 2025
	Month	Day	_{Year}
Effective _	August	1	20242025
	Month	Day	Year
By Chant	Cantag	Sut	/P/Assist CEO/CFO

Index No. 22

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: <u>2425-CS</u>

Replacing Schedule 2324-CS Sheet 1 Which was filed <u>August 4, 2023September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 1 Sheets

TEMPORARY SERVICE

AVAILABILITY

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

NET MONTHLY BILL

Energy 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.

Index No. 23

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 13-ECA

Replacing Schedule <u>ORIGINAL</u> Sheet <u>1</u> Which was filed <u>INITIAL</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

SCHEDULE 13-ECA ENERGY COST ADJUSTMENT

APPLICABLE

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

COMPUTATION FORMULA

The rates for energy to which this adjustment is applicable will be increased or decreased by 0.001ϕ per kilowatt-hour (kWh) for each 0.001ϕ (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 = Adjustment

Where:

- C = The actual cost of purchased power and energy for rates subject to the Energy Cost Adjustment, Account No. 555, for the latest month for which data is available.
- S = Actual sales in kWh for the same month for rates subject to the Energy Cost Adjustment.
- B = Actual energy costs (purchased power and energy) in ¢/kWh sold for rates subject to the Power Cost Adjustment during the base period. This base is 6.9391¢/kWh sold, as established during the base period of January 1 through December 31, 2010.

FREQUENCY OF COMPUTATION

This adjustment amount will be computed once each month.

SETTLEMENT PROVISION

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

Issued	November	21	2013	
	Month	Day	Year	
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Effective	November	21	2013	
	Month	Day	Year	
By				
	Chantry C. Sco	ott E	xecutive VP/CFO	

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SOUTHERN PIONEER ELECTRIC CO.	Schedule: <u>13-ECA</u>
(Name of Issuing Utility) SERVICE AREA (Territory to which schedule is applicable)	Replacing Schedule <u>ORIGINAL</u> Sheet <u>2</u> Which was filed <u>INITIAL</u>
No supplement or separate understanding shall modify the tariff as shown hereon.	Sheet 2 of 2 Sheets

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

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

Issued	November	21	2013
	Month	Day	Year
Effective	November	21	2013
-	Month	Day	Year
By			
	Randall D. Mag	gnison	Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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 Customergenerator 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:

	Maximum Total Allowed DG Cap	acity (kW)*
	For Customer with Approved	Facilities
Customer Type	Operational Prior to July 1, 2014	<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.

<u>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.</u>

lssued	July Month	14 Day	2020 _{Year}	
Effective	July Month	14 Day	2020 _{Year}	
By Rar	dall D. Magnisc	on Execut	tive VP-Assistant CEO	

Index No. 24

Schedule: 20-NM

Replacing Schedule <u>13-NM</u> Sheet <u>1</u> Which was filed <u>November 21, 2013</u>

Sheet 1 of 6 Sheets

Index No. 24

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 20-NM

Replacing Schedule <u>13-NM</u> Sheet <u>2</u> Which was filed <u>November 21, 2013</u>

(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	<u>2020</u>
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	Month	Day	Year
By Rand	lall D. Magnisc	on Execu	tive VP-Assistant CEO

Index No. 24

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 20-NM

Replacing Schedule <u>13-NM</u> Sheet <u>3</u> Which was filed <u>November 21, 2013</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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 Customergenerator 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
	Month	Day	Year
Effectiv	e July	14	2020
	Month	Day	_{Year}
By	andall D. Magni	son Execut	ive VP-Assistant CEO

Sheet 3 of 6 Sheets

SOUTHERN PIONEER ELECTRIC CO. (Name of Issuing Utility)	Schedule: <u>20-NM</u>
	Replacing Schedule <u>13-NM</u> Sheet <u>4</u> Which was filed November 21, 2013
(Territory to which schedule is applicable)	
No supplement or separate understanding	
shall modify the tariff as shown hereon.	Sheet 4 of 6 Sheets

TERMS AND CONDITIONS

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

Issued	July	14	2020	
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Effectiv	/e July	14	2020	
	Month	Day	Year	
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Ву				
R	andall D. Ma	gnison Execu	utive VP-Assistant CEO	

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	RN PIONEER ELECTRIC	CO.	Schedule: 20-NI
me of Issuing			Replacing Schedule <u>13-NML</u> Sheet
	ch schedule is applicable)		Which was filed <u>November 21, 20</u>
	ent or separate understanding the tariff as shown hereon.		Sheet 5 of 6 Sheets
8.	to Company personnel. allow an attachment of a cause loss or injury, incl Company harmless from ownership, operation, m	The Company shall not a net metered facility or f luding death, to any third n injury or property dama	ompany's system or equipment or present an undue haza be liable directly or indirectly for permitting or continuing for the acts or omissions of a Customer-generator that d party. The Customer-generator agrees to hold the age incurred by any person and arising out of the e Customer's electrical DG facility and to indemnify the d thereto.
9.		t with the Company settin	ource, the Customer shall enter into a standard ng forth the conditions related to technical and safety
10.			any's Parallel Generation Interconnection Regulations ulations and subsequent modifications thereto.
11.	exclusion for liabilities re- insure against all reason being interconnected, the interconnection is made 10 kW or less, a Custon Generation Interconnect be required to install ad- purchase additional liab systems having a maxin Parallel Generation Inter shall: (1) Set forth safety establish the qualification	elated to the interconnect nably foreseeable direct ne interconnection itself a perfor DG Resource system ner-generator whose system tion Regulations found ir ditional controls, perform ility insurance other than num nameplate generation reconnection Regulations y, performance and reliations for exemption from a	se, maintain in force general liability insurance without an action. The amount of such insurance shall be sufficient to liabilities given the size and nature of the DG equipment and the characteristics of the DG system to which the ems having a maximum nameplate generating capability stem meets the standards specified in Company's Paralle in the Company's approved rules and regulations shall nor in or pay for additional tests or distribution equipment or in such general liability insurance. For DG Resource ing capability of greater than 10 kW, the Company's a found in the Company's approved rules and regulations bility standards and insurance requirements; and (2) requirement to install additional controls, perform or pay burchase additional liability insurance.
Issued _	Month Day	2020 Year	
Effectiv	re July 14 Month Day	2020 Year	

THE STATE CORPORATION COMMISSION OF KANSAS	Index No. <u>24</u>
SOUTHERN PIONEER ELECTRIC CO.	Schedule: 20-NM
(Name of Issuing Utility) SERVICE AREA (Territory to which schedule is applicable)	Replacing Schedule <u>13-NM</u> Sheet <u>6</u> Which was filed <u>November 21, 2013</u>
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 shall be accompanied by the plan for the Customer-generator's electrical genot limited to, a wiring diagram and specifications for the DG unit, and shall by the Company within 30 days after receipt for systems of 10 kilowatts or le receipt for all other systems. Prior to the interconnection of the qualified DG the Customer-generator shall furnish the Company a certification from a qua engineer that the DG installation meets the requirements of Company's Para Interconnection within one year after receipt of notice of the approval, the ap Customer-generator shall be responsible for filing a new application. Upon the qualified DG Resource, the new Customer-generator shall be responsible for this section. 13. Ownership of all renewable energy credits, greenhouse gas emission credits energy attributes related to any electricity produced by the eligible DG resour Customer-generator. 	G unit to the distribution system nerating system, including, but be reviewed and responded to ass and within 90 days after unit to the Company's system, lified professional electrician or allel Generation gulations. If the application for bes not complete the DG proval shall expire and the ne change in ownership of a r filing a new application under

Issue	d	July	14	2020	
		Month	Day	Year	
Effec	tive	July	14	2020	
		Month	Day	Year	
By					
	Randa	ll D. Magniso	on Execut	ive VP-Assistant CEO	

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 13-PGS-QF

Replacing Schedule <u>ORIGINAL</u> Sheet <u>1</u> Which was filed <u>INITIAL</u>

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'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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Ву			
-	Randall D. Mag	gnison	Executive VP-Assistant CEO

THE STATE CORPORATION COMMISSION OF KANSAS	Index No. <u>24</u>
SOUTHERN PIONEER ELECTRIC CO.	Schedule: <u>13-PGS-QF</u>
(Name of Issuing Utility)	Replacing Schedule ORIGINAL Sheet 2
SERVICE AREA (Territory to which schedule is applicable)	Which was filed <u>INITIAL</u>
No supplement or separate understanding shall modify the tariff as shown hereon.	Sheet 2 of 4 Sheets
Underwriters Laboratories, the Federal Energy Regulatory Commis (f) Contains a mechanism that automatically disables the unit and in Company's electric lines in the event that service to the Customer-generate Each meter connected under this rider defines a Customer-generate Customer-generator cannot be connected in common with any other serving the load connected to any other meter. To the extent that the Facility and meets the requirements and accepts all of the obligation required to own the generating facilities.	nterrupts the flow of electricity back onto the generator is interrupted. tor. A generator owned or operated by a er meter or be deemed to be for the purpose of ne Customer-generator controls the Qualifying
TERMS AND CONDITIONS	
 The Company will supply, own and maintain at its expense a utilized for billing. In addition, and for purposes of monitoring may install load research metering at its expense. The Custo Company, a suitable location for meters and associated equi Such equipment shall be accessible at all times to utility personance. 	Customer generation and load, the Company omer shall supply, at no expense to the ipment used for billing and for load research.
2. The Company shall have the right to require the Customer, a conditions warrant, to limit the production of electrical energy greater than the load at the Customer's facility of which the g	y from the generating facility to an amount no
3 The Customer shall furnish install operate and maintain in c	rood order and renair without cost to 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 Day	2013 _{Year}
Effective	November Month	21 Day	2013 Year
Ву	Randall D. Ma	anison	Executive VP-Assistant CEO

me of Issui		Schedule: <u>13-PGS-C</u>
		Replacing Schedule ORIGINAL Sheet
<u>ERVIC</u>	E AREA	Which was filed INITIA
	nich schedule is applicable)	
	ment or separate understanding fy the tariff as shown hereon.	Sheet 3 of 4 Sheets
6		
0.	, , , ,	to the initial energizing and start-up testing of the Customer- e the right to have a representative present at said test.
7.	owned generator, and the Company shall hav If harmonics, voltage fluctuations, or other dis	

- 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 within one year after receipt of notice of the approval, the approval shall

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	Month	Day	Year
Ву	Randall D. Mag	gnison	Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 13-PGS-QF

Replacing Schedule <u>ORIGINAL</u> Sheet <u>4</u> Which was filed <u>INITIAL</u>

(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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By			
	Randall D. Mag	gnison	Executive VP-Assistant CEO

Index No. 24

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: <u>13-PGS-R</u>

Replacing Schedule <u>ORIGINAL</u> Sheet <u>1</u> Which was filed <u>INITIAL</u>

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

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 Customergenerators 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 Customergenerators 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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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: <u>13-PGS-R</u>

Replacing Schedule <u>ORIGINAL</u> Sheet <u>2</u> Which was filed <u>INITIAL</u>

(Territory to which schedule is applicable) No supplement or separate understanding shall modify the tariff as shown hereon.

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DEFINITIONS

Customer-generator:

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

(a) Is powered by a Renewable Energy Resource as defined by Kansas state statutes (see definition below);

(b) Has an electrical generating capacity of twenty-five kilowatts or less for residential customers or 200 kilowatts or less for commercial customers; and 1,500 kilowatts or less for Dodge City Community College.

(c) Is located on a premises owned, operated, leased, or otherwise controlled by the Customer-generator;

(d) Is interconnected and operates in parallel phase and synchronization with the Company;

(e) Is appropriately sized for the Customer-generator's anticipated electric load;

(f) Meets all applicable safety, performance, interconnection, and reliability standards established by the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers, Underwriters Laboratories, the Federal Energy Regulatory Commission, and any local governing authorities; and (g) Contains a mechanism that automatically disables the unit and interrupts the flow of electricity back onto the Company's electric lines in the event that service to the Customer-generator is interrupted.

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

Renewable Energy Resources:

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

Peak load:

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

TERMS AND CONDITIONS

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

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	Randall D. Mag	gnison	Executive VP-Assistant CEO

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SOUTHERN PIONEER ELECTRIC CO.	Schedule: <u>13-PGS-R</u>
(Name of Issuing Utility)	Replacing Schedule ORIGINAL Sheet 3
SERVICE AREA	Which was filed INITIAL
(Territory to which schedule is applicable) No supplement or separate understanding	
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 The Company shall have the right to require the Cust conditions warrant, to limit the production of electrica greater than the load at the Customer's facility of white 	l energy from the generating facility to an amount no
 The Customer shall furnish, install, operate and main Company such relays, locks and seals, breakers, aut other control and protective devices as shall be desig for the operation of the generator in parallel with the operation. 	omatic synchronizers, disconnecting devices, and nated by the Company as being required as suitable

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 Customerowned 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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•	Randall D. Mag	gnison	Executive VP-Assistant CEO

THE STATE CORPORATION COMMISSION OF KAN	ISAS Index No. <u>24</u>
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SOUTHERN PIONEER ELECTRIC CO. (Name of Issuing Utility)	Schedule: <u>13-PGS-R</u>
SERVICE AREA	Replacing Schedule <u>ORIGINAL</u> Sheet <u>4</u> Which was filed <u>INITIAL</u>
(Territory to which schedule is applicable) No supplement or separate understanding	
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10. Service under this rider is subject to the Company's Pa in the Company's approved rules and regulations and	
 11. The Customer-generator shall, at its own expense, mexclusion for liabilities related to the interconnection. insure against all reasonably foreseeable direct liabilitie equipment being interconnected, the interconnection the interconnection is made. For Renewable Energy Figure generating capability of 10 kW or less, a Customer-generating capability of generations shall not be required the additional tests or distribution equipment or purchase liability insurance. For Renewable Energy Resource is capability of greater than 10 kW, the Company's Parathe Company's approved rules and regulations shall: standards and insurance requirements; and (2) estab requirement to install additional controls, perform or purchase additional liability insurance. 	The amount of such insurance shall be sufficient to ties given the size and nature of the generating itself and the characteristics of the system to which Resource systems having a maximum nameplate enerator whose system meets the standards ection Regulations found in the Company's to install additional controls, perform or pay for additional liability insurance other than such general systems having a maximum nameplate generating allel Generation Interconnection Regulations found in (1) Set forth safety, performance and reliability lish the qualifications for exemption from a bay for additional tests or distribution equipment or
12. Applications by a Customer-generator for interconnect system shall be accompanied by the plan for the Cust including, but not limited to, a wiring diagram and spereviewed and responded to by the Company within 30 less and within 90 days after receipt for all other systed generation unit to the Company's system, the Custom certification from a qualified professional electrician o requirements of Company's Parallel Generation Intercapproved rules and regulations. If the application for i Customer-generator does not complete the interconn approval, the approval shall expire and the Customer application. Upon the change in ownership of a qualific Customer-generator shall be responsible for filing a n	tomer-generator's electrical generating system, icifications for the generating unit, and shall be 0 days after receipt for systems of 10 kilowatts or ems. Prior to the interconnection of the qualified her-generator shall furnish the Company a r engineer that the installation meets the connection Regulations found in the Company's nterconnection is approved by the Company and the ection within one year after receipt of notice of the -generator shall be responsible for filing a new ied Renewable Energy Resource, the new

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: 2425-LAC

Sheet 1 of 2 Sheets

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

Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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 @ \$4.34<u>5.20</u>

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:

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By	Cantage	Sut	-	
Chant	try C. Scott	Executive \	/P/Assist CEO/CFO	

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

SERVICE AREA

Schedule: <u>2425-LAC</u>

Sheet 2 of 2 Sheets

Replacing Schedule <u>2324-LAC</u> Sheet <u>2</u> Which was filed <u>August 4, 2023September 20, 2024</u>

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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.

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By	Cantag	Sut		
Chant	ry C. Scott I	VP/Assist CEO/CFO		

SOUTHERN PIONEER ELECTRIC COMPANY

(Name of Issuing Utility)

ENTIRE SOUTHERN PIONEER TERRITORY

Schedule: 2025 - PTR

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

Sheet 1 of 1 Sheets

(Territory to which schedule is applicable) No supplement or separate understanding

shall modify the tariff as shown hereon.

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 Day Month

Ву ___

Effective February 1 2025 Month Day Year Year

Chantry C. Scott Executive VP/CFO

2025

Year

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											
		Rate	34.5kV	Distribution		Change					
Line		Schedule	System	System	Total	as					
No.	Rate Schedule	Revenue	Adjustment	Adjustment	Adjustment	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.

- 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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s Will Wohlford

Will B. Wohlford