

SOUTHERN PIONEER ELECTRIC COMPANY

In the Matter of the Application of Southern)
Pioneer Electric Company for Approval to)
Make Certain Changes in Its Charges for) Docket No. 15-SPEE- 161 -RTS
Electric Services.)

APPLICATION, EXHIBITS AND TESTIMONY

SUBMITTED BY:
SOUTHERN PIONEER ELECTRIC COMPANY

IN SUPPORT OF THE APPLICATION HEREIN CONTAINED

October 8, 2014

<u>Description</u>	<u>Section</u>
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<u>Application</u>	1
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<u>Filing Exhibits to Support Application (Exhibits 2-10)</u>	2
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Exhibit 2 – Form 7 – 2013 Test Year

Exhibit 3 – Local Access Charge Cost of Service Study

Exhibit 4 – Trial Balance for period ending December 2013

**Exhibit 5 – Payroll/Labor Distribution History for January – December
2013**

**Exhibit 6 – Change in 34.5 kV Sub-Transmission Plant-in-Service
(YE 2010-YE 2013)**

Exhibit 7 – Outstanding Debt Balances

Exhibit 8 – Operating Statements and Balance Sheets (2013)

Exhibit 9 – Comparison of Monthly Bills

Exhibit 10 – Tariff Sheets (Clean and Red-Lined Version)

Testimony

— **Richard J. Macke Prefiled Direct**

— **Randall D. Magnison Prefiled Direct**

— **Chantry C. Scott Prefiled Direct**

SECTION 1
APPLICATION

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

In the Matter of the Application of Southern)
Pioneer Electric Company for Approval to)
Make Certain Changes in Its Charges for) Docket No. 15-SPEE-_____-RTS
Electric Services.)

APPLICATION

COMES NOW Southern Pioneer Electric Company (“Southern Pioneer”) and pursuant to K.S.A. § 66-117, hereby files this Application to the State Corporation Commission of the State of Kansas (“Commission”) for the purpose of making changes to Southern Pioneer’s rate schedules for electric service and for other related relief that may be required. In support of the Application, Southern Pioneer states as follows:

I. Introduction

1. Southern Pioneer files this Application seeking recovery of revenue for services provided to Southern Pioneer’s retail consumers and third party (local access) wholesale customers utilizing Southern Pioneer’s 34.5 kV sub-transmission system.

II. Background

2. On June 25, 2012, in Docket No. 12-MKEE-380-RTS (the “12-380 Docket”), the Commission approved a settlement agreement between the parties to that proceeding allowing Southern Pioneer to, in pertinent part, adjust its retail and local access charge (“LAC”) rate schedules, and file an abbreviated rate proceeding for the limited purpose of seeking recovery of additional debt service costs directly related to completion of elements in its annual Work Plan, as provided in the 380 Docket Order.

3. On May 17, 2013, Mid-Kansas filed with the Commission, on behalf of Southern Pioneer, the abbreviated rate proceeding application, as contemplated in the 12-380 Docket, No. 13-MKEE-699-RTS (the “13-699 Docket”), and on September 24, 2013, the Commission subsequently approved a settlement reached by the parties in the 13-699 Docket that resulted in adjustments to Southern Pioneer’s retail and LAC rate schedules.

4. On September 26, 2013, in Docket No. 13-MKEE-452-MIS (the “13-452 Docket”), the Commission approved a five-year Debt Service Coverage (“DSC”) Formula Based Ratemaking (“FBR”) Pilot Plan (the “DSC-FBR Plan”) for Southern Pioneer that allows it to assess and adjust retail rates pursuant to established protocols and processes and a pre-approved DSC ratio, as set forth in the Commission’s order (the “13-452 Order”). The DSC-FBR Plan is applicable only to the distribution portion of Southern Pioneer’s utility system.

5. On May 1, 2014, Southern Pioneer submitted its initial Annual DSC-FBR Plan filing to reduce retail rates charged to its consumers, in accordance with the findings and approval set forth in the 13-452 Order. As set forth in the 13-452 Order protocols, the filing excluded any adjustment to rate schedules for recovery of revenue related to Southern Pioneer’s 34.5 kV sub-transmission system.

6. On July 31, 2014, the Commission issued its Final Order approving Southern Pioneer’s application for reduction in retail rates in accordance with the DSC-FBR Plan, with adjustments as recommended by Commission Staff. Southern Pioneer now seeks recovery of costs associated with the 34.5 kV sub-transmission system that are excluded from the DSC-FBR Plan filings.

III. Overview of Application

7. Southern Pioneer hereby files for changes in its rate schedules to recover costs associated with its 34.5 kV sub-transmission system. The filing is in complement to the DSC-FBR Plan filing and captures the 34.5 kV sub-transmission system costs that are excluded from the DSC-FBR Plan, as contemplated under protocols set forth in the Commission's 13-452 Order.

8. Southern Pioneer's 34.5 kV sub-transmission system serves both retail and wholesale local access customers. The local access customers' load ratio share (approximately 35%) of the revenue requirement for these facilities is recovered through the Local Access Delivery Service tariff ("LADS"). Southern Pioneer's retail consumers' load ratio share (approximately 65%) of the revenue requirement for these facilities is "bundled" in the composite retail rate found in Southern Pioneer's respective retail rate schedules.

9. Based upon the calculations of Southern Pioneer witness Mr. Richard J. Macke included with this Application, an overall increase of \$1,816,153 is needed by Southern Pioneer to recover the appropriate costs associated with the service over its 34.5 kV sub-transmission system, with the \$1,188,301 or 65 percent of the overall amount attributable to Southern Pioneer's retail consumers and \$627,852 or 35 percent of the overall increase to wholesale local access customers. This revenue requirement has been determined utilizing a DSC ratio of 1.75. Accordingly, Southern Pioneer is requesting the following rate recovery in this Application:

- Retail Rate Increase: \$1,188,301 (or 1.8 percent as compared to the 2013 Historical Test Year retail rate revenue). This requested rate increase is

reflected in the adjustment of the Southern Pioneer base retail rate schedules for retail consumers served by the Southern Pioneer 34.5 kV sub-transmission system.¹ The tariffs are attached as Exhibit 10.

- Third-Party Increase: \$627,852 or 63 percent. This requested rate increase is reflected in the adjustment of the Southern Pioneer LADS tariff for wholesale local access customers utilizing Southern Pioneer's 34.5 kV sub-transmission system. The tariffs are attached as Exhibit 10.

10. Southern Pioneer submits with this Application, supporting testimony and exhibits. The names of the witnesses filing testimony in support of this Application and the subject matter of each witness's testimony are as follows:

- Richard J. Macke, Vice President-Economics, Rates and Business Planning at Power System Engineering, Inc. – Mr. Macke provides testimony supporting the Cost of Service analysis using a 1.75 DSC ratio, explaining the proper rate design to achieve the necessary revenue requirement, and discussing the impact of the increase on each of the classes.
- Randall D. Magnison, Executive Vice President and Assistant CEO of Southern Pioneer – Mr. Magnison provides historical information on Southern Pioneer, explains the need for the revenue increase associated with Southern Pioneer's 34.5 kV sub-transmission system, discusses the level of expenses included in the revenue requirement as it relates to corporate advertising and dues, donations and contributions, and presents a summary of the Consumer Advisory Council's comments as relates to the Application.

¹ Adjustments do not impact STR and RTP, as detailed further in Mr. Macke's testimony on pages 5 and 8 (footnotes 1, 2, 8) and in Exhibit 3, page 3 (footnotes 3 and 4).

- Chantry C. Scott, Chief Financial Officer – Vice President Finance and Accounting of Southern Pioneer – Mr. Scott explains changes in sub-transmission plant in service, long-term debt, sub-transmission operations and maintenance expenses, and administrative and general expenses, and sponsors the financial exhibits relating to the Cost of Service analysis.

11. The recovery of revenue requested by Southern Pioneer in this Application is in the public interest and is necessary for Southern Pioneer to: (1) make the necessary investments in its 34.5 kV sub-transmission system to ensure continuing, adequate, efficient and reliable utility service to its retail consumers and local access customers; (2) meet debt service requirements and enable Southern Pioneer to make the required interest and principal payments on its indebtedness; and (3) achieve the financial covenants required for financing and protecting the financial integrity of Southern Pioneer.

V. Overview of Applicant

12. Southern Pioneer is a not-for-profit, taxable Kansas corporation with its principal place of business located in Ulysses, Kansas. Southern Pioneer is a certificated electric public utility 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.

13. Southern Pioneer was granted public utility status on November 21, 2013, when the Commission approved the transfer of the retail certificated territory, consumers, Rules and Regulations, and tariffs from Mid-Kansas Electric Company, LLC to Southern Pioneer in Docket No. 14-MKEE-447-MIS.

14. In addition to the undersigned, copies of pleadings, documents, and all correspondence in this docket should be sent to:

Randall D. Magnison
Executive Vice President – Assistant CEO
Southern Pioneer Electric Company
P.O. Box 430
Ulysses, KS 67880-0430

WHEREFORE, Southern Pioneer prays that the Commission (1) approve this Application and permit Southern Pioneer's revised schedules of rates for services provided its retail consumers and local access customers utilizing Southern Pioneer's 34.5 kV sub-transmission system, substituting such schedules for those currently on file and approved for Southern Pioneer; and (2) grant such other and further relief as the Commission may deem just and reasonable.

Respectfully submitted,

Lindsay A. Shepard (#23276)
Executive Vice President – General Counsel
Southern Pioneer Electric Company
P.O. 430
Ulysses, Kansas 67880
(620) 424-5206 telephone
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/s/ Terri Pemberton

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**ATTORNEYS FOR SOUTHERN
PIONEER ELECTRIC COMPANY**

SECTION 2
EXHIBITS 2-10

Exhibit 2 – Form 7 – 2013 (Test Year)

2013 Test Year

UNAUDITED



NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME Southern Pioneer Electric Co		SELECT YOUR CO. OP ID BELOW
	BORROWER DESIGNATION KS060		SELECT ID
	ENDING DATE		12/31/2013

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

CERTIFICATION	BALANCE CHECK RESULTS	AUTHORIZATION CHOICES
We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="background-color: red; color: white; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">0</div> <div style="background-color: yellow; color: black; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">2</div> <div style="background-color: green; color: white; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">19</div> </div> <div> <p>Needs Attention</p> <p>Please Review</p> <p>Matches</p> </div> </div>	<p>A. NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA?</p> <p> <input checked="" type="radio"/> YES <input type="radio"/> NO </p> <p>B. Will you authorize CFC to share your data with other cooperatives?</p> <p> <input checked="" type="radio"/> YES <input type="radio"/> NO </p>
Signature of Office Manager or Accountant 4-22-14 Date		
Signature of Manager 4-22-14 Date		

PART A. STATEMENT OF OPERATIONS				
ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	56,740,930	66,710,186	63,026,340	5,999,637
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	41,119,605	47,539,989	44,019,314	3,929,877
4. Transmission Expense	869,526	1,063,550	906,527	103,304
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	3,682,635	3,372,915	3,870,838	210,558
7. Distribution Expense - Maintenance	1,517,405	1,707,972	1,641,491	179,312
8. Consumer Accounts Expense	1,297,766	1,201,276	1,416,904	63,802
9. Customer Service and Informational Expense	183,709	103,643	196,868	10,078
10. Sales Expense	5,364	7,246	12,486	(79)
11. Administrative and General Expense	1,864,940	1,850,923	1,865,078	107,971
12. Total Operation & Maintenance Expense (2 thru 11)	50,540,950	56,847,514	53,929,506	4,604,823
13. Depreciation & Amortization Expense	2,465,378	2,635,881	2,943,957	231,899
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	99,322	1,103,296	1,957,963	1,103,296
16. Interest on Long-Term Debt	5,062,529	5,458,244	5,545,656	479,335
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	92,934	88,925	112,200	2,369
19. Other Deductions	474,530	1,237,947	447,987	834,211
20. Total Cost of Electric Service (12 thru 19)	58,735,643	67,371,807	64,937,269	7,255,933
21. Patronage Capital & Operating Margins (1 minus 20)	(1,994,713)	(661,621)	(1,910,929)	(1,256,296)
22. Non Operating Margins - Interest	791	831	1,200	73
23. Allowance for Funds Used During Construction	0	0	0	0
24. Income (Loss) from Equity Investments	1,751,293	1,393,573	3,753,000	1,393,573
25. Non Operating Margins - Other	14,833	2,566	12,000	299
26. Generation & Transmission Capital Credits	0	0	0	0
27. Other Capital Credits & Patronage Dividends	368,844	889,666	962,285	16,596
28. Extraordinary Items	0	0	0	0
29. Patronage Capital or Margins (21 thru 28)	141,048	1,625,015	2,817,556	154,245

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	197	111	5. Miles Transmission	302	302
2. Services Retired	36	10	6. Miles Distribution Overhead	801	801
3. Total Services In Place	19,103	19,204	7. Miles Distribution Underground	18	18
4. Idle Services (Exclude Seasonal)	1,802	1,861	8. Total Miles Energized (5+6+7)	1,121	1,121

CFC Form 7 (2/2014) - Version 1.06

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME Southern Pioneer Electric Company	ELECT YOUR CO.
	BORROWER DESIGNATION KS060	SELECT ID
	ENDING DATE	12/31/2013

PART C. BALANCE SHEET

ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	103,654,040	29. Memberships	0
2. Construction Work in Progress	7,635,879	30. Patronage Capital	772,878
3. Total Utility Plant (1+2)	111,289,919	31. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	23,346,179	32. Operating Margins - Current Year	(661,621)
5. Net Utility Plant (3-4)	87,943,740	33. Non-Operating Margins	2,286,636
6. Nonutility Property - Net	0	34. Other Margins & Equities	(507,004)
7. Investment in Subsidiary Companies	8,644,978	35. Total Margins & Equities (29 thru 34)	1,890,889
8. Invest. in Assoc. Org. - Patronage Capital	0	36. Long-Term Debt CFC (Net)	0
9. Invest. in Assoc. Org. - Other - General Funds	865,061	37. Long-Term Debt - Other (Net)	102,688,151
10. Invest in Assoc. Org. - Other - Nongeneral Funds	0	38. Total Long-Term Debt (36 + 37)	102,688,151
11. Investments in Economic Development Projects	0	39. Obligations Under Capital Leases - Non current	72,571
12. Other Investments	428,730	40. Accumulated Operating Provisions - Asset Retirement Obligations	0
13. Special Funds	0	41. Total Other Noncurrent Liabilities (39+40)	72,571
14. Total Other Property & Investments (6 thru 13)	9,938,769	42. Notes Payable	2,023,473
15. Cash-General Funds	2,311,596	43. Accounts Payable	5,728,792
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits	893,887
17. Special Deposits	0	45. Current Maturities Long-Term Debt	1,587,037
18. Temporary Investments	0	46. Current Maturities Long-Term Debt-Economic Dev.	0
19. Notes Receivable - Net	152,063	47. Current Maturities Capital Leases	23,948
20. Accounts Receivable - Net Sales of Energy	4,778,550	48. Other Current & Accrued Liabilities	1,905,082
21. Accounts Receivable - Net Other	224,315	49. Total Current & Accrued Liabilities (42 thru 48)	12,162,219
22. Renewable Energy Credits	0	50. Deferred Credits	1,789,807
23. Materials & Supplies - Electric and Other	1,159,613	51. Total Liabilities & Other Credits (35+38+41+49+50)	118,603,637
24. Prepayments	238,148	ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION	
25. Other Current & Accrued Assets	1,834,610	Balance Beginning of Year	11,857,720
26. Total Current & Accrued Assets (15 thru 25)	10,698,895	Amounts Received This Year (Net)	2,304,025
27. Deferred Debits	10,022,233		
28. Total Assets & Other Debits (5+14+26+27)	118,603,637	TOTAL Contributions-In-Aid-Of-Construction	14,161,745

PART D. THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT			Borrower Name Southern Pioneer Electric Co. SELECT YOUR CO.	
			Borrower Designation KS060	SELECT ID
			Ending Date	12/31/2013

PART E. CHANGES IN UTILITY PLANT

	PLANT ITEM	BALANCE BEGINNING OF YEAR (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE END OF YEAR (e)
1	Distribution Plant Subtotal	40,967,908	11,766,718	(3,171,912)	0	49,562,714
2	General Plant Subtotal	4,497,967	305,206	(40,883)	0	4,762,290
3	Headquarters Plant	1,649,617	5,571	0	0	1,655,188
4	Intangibles	0	0	0	0	0
5	Transmission Plant Subtotal	17,169,808	8,547,587	(1,601,931)	0	24,115,464
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)	87,843,684	20,625,082	4,814,726	0	103,654,040
13	Construction Work in Progress	21,149,156	(13,513,277)			7,635,879
14	TOTAL UTILITY PLANT (12+13)	108,992,840	7,111,805	4,814,726	0	111,289,919

CFC NO LONGER REQUIRES SECTIONS "F", "G", AND "N" DATA

Those sections refer to data on "Analysis of Accumulated Provision for Depreciation" (F),
"Materials and Supplies" (G), "Annual Meeting and Board Data" (N), and "Conservation Data" (P).

PART H. SERVICE INTERRUPTIONS

	ITEM	Avg. Minutes per Consumer by Cause Power Supplier (a)	Avg. Minutes per Consumer by Cause Major Event (b)	Avg. Minutes per Consumer by Cause Planned (c)	Avg. Minutes per Consumer by Cause All Other (d)	TOTAL (e)
1.	Present Year	13.81	20.80	7.15	95.94	137.70
2.	Five-Year Average	21.03	20.76	15.40	105.57	162.76

PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS

1.	Number of Full Time Employees	48	4.	Payroll - Expensed	2,617,627
2.	Employee - Hours Worked - Regular Time	116,993	5.	Payroll - Capitalized	1,010,660
3.	Employee - Hours Worked - Overtime	7,988	6.	Payroll - Other	503,508

PART J. PATRONAGE CAPITAL

	ITEM	THIS YEAR (a)	CUMULATIVE (b)	PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE	
1.	General Retirement	0	0	1. Amount Due Over 60 Days:	
2.	Special Retirements	0	0	202,959	
3.	Total Retirements (1+2)	0	0	2. Amount Written Off During Year:	
4.	Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	0		77,724	
5.	Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	633,744			
6.	Total Cash Received (4+5)	633,744			

PART L. KWH PURCHASED AND TOTAL COST

	NAME OF SUPPLIER (a)	CFC USE ONLY SUPPLIER CODE (b)	RENEWABLE ENERGY PROGRAM NAME (c)	RENEWABLE FUEL TYPE (d)	KWH PURCHASED (e)	TOTAL COST (f)	AVERAGE COST PER KWH (cents) (g)	INCLUDED IN TOTAL COST		
								FUEL COST ADJUSTMENT (h)	WHEELING & OTHER CHARGES (or Credits) (i)	COMMENTS (j)
1	Mid Kansas Electric Company LLC (KS)			0 None	749,492,017	47,539,989	6.34	31,740,079	0	Comments
2				0 None	0	0	0.00	0	0	Comments
3				0 None	0	0	0.00	0	0	Comments
4				0 None	0	0	0.00	0	0	Comments
5				0 None	0	0	0.00	0	0	Comments
6				0 None	0	0	0.00	0	0	Comments
7				0 None	0	0	0.00	0	0	Comments
8				0 None	0	0	0.00	0	0	Comments
9				0 None	0	0	0.00	0	0	Comments
10				0 None	0	0	0.00	0	0	Comments
11				0 None	0	0	0.00	0	0	Comments
12				0 None	0	0	0.00	0	0	Comments
13				0 None	0	0	0.00	0	0	Comments
14				0 None	0	0	0.00	0	0	Comments
15				0 None	0	0	0.00	0	0	Comments
16				0 None	0	0	0.00	0	0	Comments
17				0 None	0	0	0.00	0	0	Comments
18				0 None	0	0	0.00	0	0	Comments
19				0 None	0	0	0.00	0	0	Comments
20				0 None	0	0	0.00	0	0	Comments
21	TOTALS				749,492,017	47,539,989	6.34	31,740,079	0	

NATIONAL RURAL UTILITIES		BORROWER NAME	Southern Pioneer Electric Co	SELECT YOUR CO_
COOPERATIVE FINANCE CORPORATION		BORROWER DESIGNATION	KS060	SELECT ID
FINANCIAL AND STATISTICAL REPORT		ENDING DATE	12/31/2013	
PART L. KWH PURCHASED AND TOTAL COST (Continued)				
COMMENTS				
1				
2				
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NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME Southern Pioneer Electric Co	SELECT YOUR CO_
	BORROWER DESIGNATION KS060	SELECT ID
	ENDING DATE	12/31/2013

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

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

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

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

PART O. LONG-TERM DEBT SERVICE REQUIREMENTS

	NAME OF LENDER	BALANCE END OF YEAR	BILLED THIS YEAR			CFC USE ONLY (d)
			INTEREST (a)	PRINCIPAL (b)	TOTAL (c)	
1	National Rural Utilities Cooperative Finance Corporation	0	0	0	0	
2	NCSC	0	0	0	0	
3	Farmer Mac	0	0	0	0	
4	CoBank, ACB	102,521,206	5,452,633	1,507,969	6,960,602	
5	Retirement Plan	1,753,982	0	0	0	
6		0	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)	\$104,275,188	\$5,452,633	\$1,507,969	\$6,960,602	

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME Southern Pioneer Electric Co	SELECT YOUR CO_
	BORROWER DESIGNATION KS060	SELECT ID
	ENDING DATE	12/31/2013

PART R. POWER REQUIREMENTS DATA BASE

CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JANUARY CONSUMERS (a)	DECEMBER CONSUMERS (b)	AVERAGE CONSUMERS (c)	TOTAL KWH SALES AND REVENUE (d)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	12,970	12,946	12,958	
	b. KWH Sold				128,721,011
	c. Revenue				16,872,641
2. Residential Sales - Seasonal	a. No. Consumers Served			0	
	b. KWH Sold				
	c. Revenue				
3. Irrigation Sales	a. No. Consumers Served	20	22	21	
	b. KWH Sold				1,780,963
	c. Revenue				244,579
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,176	4,204	4,190	
	b. KWH Sold				150,945,069
	c. Revenue				18,148,682
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	22	24	23	
	b. KWH Sold				439,028,569
	c. Revenue				29,350,186
6. Public Street & Highway Lighting	a. No. Consumers Served	150	147	149	
	b. KWH Sold				2,295,132
	c. Revenue				568,031
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
8. Sales for Resales-RUS Borrowers	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
10. TOTAL No. of Consumers (lines 1a thru 9a)		17,338	17,343	17,341	0
11. TOTAL KWH Sold (lines 1b thru 9b)					722,770,744
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)					65,184,119
13. Transmission Revenue					1,526,067
14. Other Electric Revenue					0
15. KWH - Own Use					647,712
16. TOTAL KWH Purchased					749,492,017
17. TOTAL KWH Generated					0
18. Cost of Purchases and Generation					48,603,539
19. Interchange - KWH - Net					0
20. Peak - Sum All KW Input (Metered)					138,108
		<input type="radio"/> Non-coincident <input checked="" type="radio"/> Coincident			

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME Southern Pioneer Electric Co	SELECT YOUR CO.
	BORROWER DESIGNATION KS060	SELECT ID
	ENDING DATE	12/31/2013

PART S. ENERGY EFFICIENCY PROGRAMS

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

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT		BORROWER NAME Southern Pioneer Electric Co		SELECT YOUR CO.
		BORROWER DESIGNATION KS060		SELECT ID
		ENDING DATE		12/31/2013
(All investments refer to your most recent CFC Loan Agreement)				
7a - PART 1 - INVESTMENTS				
	DESCRIPTION (a)	INCLUDED (\$) (b)	EXCLUDED (\$) (c)	INCOME OR LOSS (d)
2. INVESTMENTS IN ASSOCIATED ORGANIZATIONS				
5	MID-KANSAS ELECTRIC COMPANY	0	8,644,978	0
6	COBANK-MEMBERSHIP	0	1,000	0
7	COBANK-PATRONAGE	0	864,061	0
8		0	0	0
Subtotal (Line 5 thru 8)		0	9,510,039	0
3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS				
9		0	0	0
10		0	0	0
11		0	0	0
12		0	0	0
Subtotal (Line 9 thru 12)		0	0	0
4. OTHER INVESTMENTS				
13	OTHER INVESTMENTS & PIONEER COMMUNICATIONS	278,667	0	0
14	FEDERATED RURAL INSURANCE EXCHANGE	99,777	0	0
15	NISC CAPITAL CREDITS	50,286	0	0
16	RESTRICTED ASSETS-RETIREMENT PLAN	0	0	0
Subtotal (Line 13 thru 16)		428,730	0	0
5. SPECIAL FUNDS				
17		0	0	0
18		0	0	0
19		0	0	0
20		0	0	0
Subtotal (Line 17 thru 20)		0	0	0
6. CASH - GENERAL				
21	FNB - LIBERAL	0	191,021	0
22	WELLS FARGO & CLEARING ACCT & WORKING FUNDS	1,251,966	70,417	0
23	PEOPLES BANK	670	250,000	0
24	GRANT COUNTY BANK	297,522	250,000	0
Subtotal (Line 21 thru 24)		1,550,158	761,438	0
7. SPECIAL DEPOSITS				
25		0	0	0
26		0	0	0
27		0	0	0
28		0	0	0
Subtotal (Line 25 thru 28)		0	0	0
8. TEMPORARY INVESTMENTS				
29		0	0	0
30		0	0	0
31		0	0	0
32		0	0	0
Subtotal (Line 29 thru 32)		0	0	0
9. ACCOUNT & NOTES RECEIVABLE - NET				
33	NOTES RECEIVABLE-EMPLOYEE COMPUTER CONTACTS	3,820	0	0
34	NOTES RECEIVABLE-LINE EXTENSION CONTRACTS	148,243	0	0
35	ACCOUNTS RECEIVABLE-NET	224,315	0	0
36		0	0	0
Subtotal (Line 33 thru 36)		376,378	0	0
10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED				
37		0	0	0
38		0	0	0
39		0	0	0
40		0	0	0
Subtotal (Line 37 thru 40)		0	0	0
Total		2,355,265	10,271,477	0

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT			BORROWER NAME Southern Pioneer Electric Co		SELECT YOUR CO.
			BORROWER DESIGNATION KS060		SELECT ID
			ENDING DATE		12/31/2013
(All investments refer to your most recent CFC Loan Agreement)					
7a - PART II. LOAN GUARANTEES					
Line No.	Organization & Guarantee Beneficiary (a)	Maturity Date of Guarantee Obligation (b)	Original Amount (\$) (c)	Performance Guarantee Exposure or Loan Balance (\$) (d)	Available Loans (Covered by Guarantees) (e)
1	Mid Kansas Electric Company	03/30/2037	5,637,300	4,928,844	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
TOTALS (Line 1 thru 5)			5,637,300	4,928,844	0
7a - PART III. LOANS					
Line No.	Name of Organization (a)	Maturity Date (b)	Original Amount (\$) (c)	Loan Balance (\$) (d)	Available Loans (e)
1	EMPLOYEES, OFFICERS, DIRECTORS		13,813	3,820	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
TOTALS (Line 1 thru 5)			13,813	3,820	0
7a - PART IV. TOTAL INVESTMENTS AND LOANS GUARANTEES					
1	TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Column e + Part III, Totals - Column d + Column e)				7,287,929
2	LARGER OF (a) OR (b)				16,693,488
	a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)			16,693,488	
	b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)			945,445	

UNAUDITED



NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer Electric Co																												
	BORROWER DESIGNATION	KS060 SELECT ID																												
	ENDING DATE	12/31/2013																												
PRELIMINARY FINANCIAL & STATISTICAL RATIOS																														
<p>These preliminary ratios can be used to evaluate your system's performance and used as an error checking device. MDSC and DSC will be "estimated" values. Your system's prior year's "Investment in Associated Orgs -- Patronage Capital" must be entered as a part of the calculation for MDSC.</p>																														
<table border="1"> <thead> <tr> <th>ITEM DESCRIPTION</th> <th>ENTER DATA</th> </tr> </thead> <tbody> <tr> <td>2012 Part C. Balance Sheet, Line 8 - Invest. In Assoc. Org. - Pat Cap</td> <td>0</td> </tr> <tr> <td>2013 Billed Debt Service</td> <td>6,960,602</td> </tr> <tr> <td>2012 Part R. Power Req. Database, Line 11, Column (d) - Total MWH Sold</td> <td>0</td> </tr> <tr> <td>2012 Part R. Power Req. Database, Line 10, Column (c) - Average Number of Consumers</td> <td>0</td> </tr> <tr> <td>2012 Part C. Balance Sheet, Line 3 - Total Utility Plant</td> <td>0</td> </tr> <tr> <td>2011 Part C. Balance Sheet, Line 35 - Total Margins & Equities</td> <td>-635,684</td> </tr> <tr> <td>2012 Part C. Balance Sheet, Line 35 - Total Margins & Equities</td> <td>-1,770,591</td> </tr> <tr> <td>2011 Part C. Balance Sheet, Line 38 - Total Long-Term Debt</td> <td>92,230,337</td> </tr> <tr> <td>2012 Part C. Balance Sheet, Line 38 - Total Long-Term Debt</td> <td>-101,185,834</td> </tr> <tr> <td>2008 Part C. Balance Sheet, Line 35 - Total Margins & Equities</td> <td>-1,249,559</td> </tr> <tr> <td>2008 Part C. Balance Sheet, Line 38 - Total Long-Term Debt</td> <td>7,680,104</td> </tr> <tr> <td>2012 Part C. Balance Sheet, Line 46 - Current Maturities Long-Term Debt - Economic Dev.</td> <td>0</td> </tr> <tr> <td>2012 Part C. Balance Sheet, Line 45 - Current Maturities Long-Term Debt</td> <td>1,500,980</td> </tr> </tbody> </table>			ITEM DESCRIPTION	ENTER DATA	2012 Part C. Balance Sheet, Line 8 - Invest. In Assoc. Org. - Pat Cap	0	2013 Billed Debt Service	6,960,602	2012 Part R. Power Req. Database, Line 11, Column (d) - Total MWH Sold	0	2012 Part R. Power Req. Database, Line 10, Column (c) - Average Number of Consumers	0	2012 Part C. Balance Sheet, Line 3 - Total Utility Plant	0	2011 Part C. Balance Sheet, Line 35 - Total Margins & Equities	-635,684	2012 Part C. Balance Sheet, Line 35 - Total Margins & Equities	-1,770,591	2011 Part C. Balance Sheet, Line 38 - Total Long-Term Debt	92,230,337	2012 Part C. Balance Sheet, Line 38 - Total Long-Term Debt	-101,185,834	2008 Part C. Balance Sheet, Line 35 - Total Margins & Equities	-1,249,559	2008 Part C. Balance Sheet, Line 38 - Total Long-Term Debt	7,680,104	2012 Part C. Balance Sheet, Line 46 - Current Maturities Long-Term Debt - Economic Dev.	0	2012 Part C. Balance Sheet, Line 45 - Current Maturities Long-Term Debt	1,500,980
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NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT		BORROWER NAME	ENDING DATE
		Southern Pioneer Electric Co	12/31/2013
		BORROWER DESIGNATION	SELECT ID
		KS060	
2011 TIER	-		
2012 TIER	-		
2013 TIER	1.30		
2011 OTIER	-		
2012 OTIER	-		
2013 OTIER	0.99		
2011 MDSC	-		
2012 MDSC	-		
2013 MDSC	1.20		
2011 DSC	-		
2012 DSC	-		
2013 DSC	1.40		
2011 ODSC	-		
2012 ODSC	-		
2013 ODSC	1.16		
2% of Total Margins & Equity	37,818		
Total Long-Term Leases	23,948		
1/3 of the Lease portion	(4,623)		
Pat Cap (Cash) portion	889,666		

UNAUDITED



RATIO No.	RATIO DESCRIPTION	KRTA 2008	KRTA 2009	KRTA 2010	KRTA 2011	KRTA 2012	ESTIMATED RATIOS FOR 2013
1	RATIO 1 --- AVERAGE TOTAL CONSUMERS SERVED	0	0	0	0	0	17,341
2	RATIO 2 --- TOTAL KWH SOLD (1,000)	0	0	0	0	0	722,771
3	RATIO 3 --- TOTAL UTILITY PLANT (1,000)	0	0	0	0	0	111,290
4	RATIO 4 --- TOTAL NUMBER OF EMPLOYEES (FULL TIME ONLY)	0	0	0	0	0	48
5	RATIO 5 --- TOTAL MILES OF LINE	0	0	0	0	0	1,121
6	RATIO 6 --- TIER	0.00	0.00	0.00	0.00	0.00	1.30
7	RATIO 7 --- TIER (2 OF 3 YEAR HIGH AVERAGE)	0.00	0.00	0.00	0.00	0.00	0.65
8	RATIO 8 --- OTIER	0.00	0.00	0.00	0.00	0.00	0.99
9	RATIO 9 --- OTIER (2 OF 3 YEAR HIGH AVERAGE)	0.00	0.00	0.00	0.00	0.00	0.50
10	RATIO 10 --- MODIFIED DSC (MDSC)	0.00	0.00	0.00	0.00	0.00	1.20
11	RATIO 11 --- MDSC (2 OF 3 YEAR HIGH AVERAGE)	0.00	0.00	0.00	0.00	0.00	0.60
12	RATIO 12 --- DEBT SERVICE COVERAGE (DSC)	0.00	0.00	0.00	0.00	0.00	1.40
13	RATIO 13 --- DSC (2 OF 3 YEAR HIGH AVERAGE)	0.00	0.00	0.00	0.00	0.00	0.70
14	RATIO 14 --- ODSC	0.00	0.00	0.00	0.00	0.00	1.16
15	RATIO 15 --- ODSC (2 OF 3 YEAR HIGH AVERAGE)	0.00	0.00	0.00	0.00	0.00	0.58
16	RATIO 16 --- EQUITY AS A % OF ASSETS	0.00	0.00	0.00	0.00	0.00	1.59
17	RATIO 17 --- DISTRIBUTION EQUITY (EXCLUDES EQUITY IN ASSOC. ORG'S PATRONAGE CAPITAL)	0.00	0.00	0.00	0.00	0.00	1.59
18	RATIO 18 --- EQUITY AS A % OF TOTAL CAPITALIZATION	0.00	0.00	0.00	0.00	0.00	1.81
19	RATIO 19 --- LONG TERM DEBT AS A % OF TOTAL ASSETS	0.00	0.00	0.00	0.00	0.00	86.58
20	RATIO 20 --- LONG TERM DEBT PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	142.08
21	RATIO 21 --- LONG TERM DEBT PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	5,921.87
22	RATIO 22 --- NON-GOVERNMENT DEBT AS A % OF TOTAL LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00	100.00
23	RATIO 23 --- BLENDED INTEREST RATE (%)	0.00	0.00	0.00	0.00	0.00	237.81
24	RATIO 24 --- ANNUAL CAPITAL CREDITS RETIRED PER TOTAL EQUITY (%)	0.00	0.00	0.00	0.00	0.00	0.00
25	RATIO 25 --- LONG-TERM INTEREST AS A % OF REVENUE	0.00	0.00	0.00	0.00	0.00	8.18
26	RATIO 26 --- CUMULATIVE PATRONAGE CAPITAL RETIRED AS A % OF TOTAL PATRONAGE CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
27	RATIO 27 --- RATE OF RETURN ON EQUITY (%)	0.00	0.00	0.00	0.00	0.00	85.94
28	RATIO 28 --- RATE OF RETURN ON TOTAL CAPITALIZATION (%)	0.00	0.00	0.00	0.00	0.00	6.77
29	RATIO 29 --- CURRENT RATIO	0.00	0.00	0.00	0.00	0.00	0.88
30	RATIO 30 --- GENERAL FUNDS PER TUP (%)	0.00	0.00	0.00	0.00	0.00	3.24
31	RATIO 31 --- PLANT REVENUE RATIO (PRR) ONE YEAR	0.00	0.00	0.00	0.00	0.00	6.15
32	RATIO 32 --- INVESTMENT IN SUBSIDIARIES TO TOTAL ASSETS (%)	0.00	0.00	0.00	0.00	0.00	7.29
33	RATIO 33 --- TOTAL OPERATING REVENUE PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	92.30

UNAUDITED



RATIO No.	RATIO DESCRIPTION	KRTA 2008	KRTA 2009	KRTA 2010	KRTA 2011	KRTA 2012	ESTIMATED RATIOS FOR 2013
34	RATIO 34 --- TOTAL OPERATING REVENUE PER TUP INVESTMENT (CENTS)	0.00	0.00	0.00	0.00	0.00	59.94
35	RATIO 35 --- TOTAL OPERATING REVENUE PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	3,847.07
36	RATIO 36 --- ELECTRIC REVENUE PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	90.19
37	RATIO 37 --- ELECTRIC REVENUE PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	3,759.07
38	RATIO 38 --- RESIDENTIAL REVENUE PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	131.08
39	RATIO 39 --- NON-RESIDENTIAL REVENUE PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	81.33
40	RATIO 40 --- SEASONAL REVENUE PER KWH SOLD (MILLS)	#N/A	#N/A	#N/A	#N/A	#N/A	#DIV/0!
41	RATIO 41 --- IRRIGATION REVENUE PER KWH SOLD (MILLS)	#N/A	#N/A	#N/A	#N/A	#N/A	137.33
42	RATIO 42 --- SMALL COMMERCIAL REVENUE PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	120.23
43	RATIO 43 --- LARGE COMMERCIAL REVENUE PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	66.85
44	RATIO 44 --- SALES FOR RESALE REVENUE PER KWH SOLD (MILLS)	#N/A	#N/A	#N/A	#N/A	#N/A	#DIV/0!
45	RATIO 45 --- STREET & HIGHWAY LIGHTING REVENUE PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	247.49
46	RATIO 46 --- OTHER SALES TO PUBLIC AUTHORITIES REVENUE PER KWH SOLD (MILLS)	#N/A	#N/A	#N/A	#N/A	#N/A	#DIV/0!
47	RATIO 47 --- OPERATING MARGINS PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	(0.92)
48	RATIO 48 --- OPERATING MARGINS PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	(38.15)
49	RATIO 49 --- NON-OPERATING MARGINS PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	1.93
50	RATIO 50 --- NON-OPERATING MARGINS PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	80.56
51	RATIO 51 --- TOTAL MARGINS LESS ALLOCATIONS PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	1.02
52	RATIO 52 --- TOTAL MARGINS LESS ALLOCATIONS PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	42.41
53	RATIO 53 --- INCOME (LOSS) FROM EQUITY INVESTMENTS PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	80.37
54	RATIO 54 --- ASSOCIATED ORGANIZATION'S CAPITAL CREDITS PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	1.23
55	RATIO 55 --- ASSOCIATED ORGANIZATION'S CAPITAL CREDITS PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	51.31
56	RATIO 56 --- TOTAL MARGINS PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	2.25
57	RATIO 57 --- TOTAL MARGINS PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	93.71
58	RATIO 58 --- A/R OVER 60 DAYS AS A % OF OPERATING REVENUE	0.00	0.00	0.00	0.00	0.00	0.30
59	RATIO 59 --- AMOUNT WRITTEN OFF AS A % OF OPERATING REVENUE	0.00	0.00	0.00	0.00	0.00	0.12
60	RATIO 60 --- TOTAL MWH SOLD PER MILE OF LINE	0.00	0.00	0.00	0.00	0.00	644.90
61	RATIO 61 --- AVERAGE RESIDENTIAL USAGE KWH PER MONTH	0.00	0.00	0.00	0.00	0.00	827.81
62	RATIO 62 --- AVERAGE SEASONAL KWH USAGE PER MONTH	#N/A	#N/A	#N/A	#N/A	#N/A	#DIV/0!
63	RATIO 63 --- AVERAGE IRRIGATION KWH USAGE PER MONTH	#N/A	#N/A	#N/A	#N/A	#N/A	7,067.31
64	RATIO 64 --- AVERAGE SMALL COMMERCIAL KWH USAGE PER MONTH	0.00	0.00	0.00	0.00	0.00	3,002.09
65	RATIO 65 --- AVERAGE LARGE COMMERCIAL KWH USAGE PER MONTH	0.00	0.00	0.00	0.00	0.00	1,590,683.22
66	RATIO 66 --- AVERAGE STREET & HIGHWAY LIGHTING KWH USAGE PER MONTH	0.00	0.00	0.00	0.00	0.00	1,287.95
67	RATIO 67 --- AVERAGE SALES FOR RESALE KWH USAGE PER MONTH	#N/A	#N/A	#N/A	#N/A	#N/A	#DIV/0!
68	RATIO 68 --- AVERAGE SALES TO PUBLIC AUTHORITIES KWH USAGE PER MONTH	#N/A	#N/A	#N/A	#N/A	#N/A	#DIV/0!
69	RATIO 69 --- RESIDENTIAL KWH SOLD PER TOTAL KWH SOLD (%)	0.00	0.00	0.00	0.00	0.00	17.81
70	RATIO 70 --- SEASONAL KWH SOLD PER TOTAL KWH SOLD (%)	#N/A	#N/A	#N/A	#N/A	#N/A	0.00
71	RATIO 71 --- IRRIGATION KWH SOLD PER TOTAL KWH SOLD (%)	#N/A	#N/A	#N/A	#N/A	#N/A	0.25
72	RATIO 72 --- SMALL COMMERCIAL KWH SOLD PER TOTAL KWH SOLD (%)	0.00	0.00	0.00	0.00	0.00	20.88
73	RATIO 73 --- LARGE COMMERCIAL KWH SOLD PER TOTAL KWH SOLD (%)	0.00	0.00	0.00	0.00	0.00	60.74

UNAUDITED



RATIO No.	RATIO DESCRIPTION	KRTA 2008	KRTA 2009	KRTA 2010	KRTA 2011	KRTA 2012	ESTIMATED RATIOS FOR 2013
74	RATIO 74 --- STREET & HIGHWAY LIGHTING KWH SOLD PER TOTAL KWH SOLD (%)	0.00	0.00	0.00	0.00	0.00	0.32
75	RATIO 75 --- SALES FOR RESALE PER TOTAL KWH SOLD (%)	#N/A	#N/A	#N/A	#N/A	#N/A	0.00
76	RATIO 76 --- SALES TO PUBLIC AUTHORITIES PER TOTAL KWH SOLD (%)	#N/A	#N/A	#N/A	#N/A	#N/A	0.00
77	RATIO 77 --- O & M EXPENSES PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	7.03
78	RATIO 78 --- O & M EXPENSES PER DOLLARS OF TUP (MILLS)	0.00	0.00	0.00	0.00	0.00	45.65
79	RATIO 79 --- O & M EXPENSES PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	293.01
80	RATIO 80 --- CONSUMER ACCOUNTING EXPENSES PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	1.66
81	RATIO 81 --- CONSUMER ACCOUNTING EXPENSES PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	69.28
82	RATIO 82 --- CUSTOMER SALES AND SERVICE PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	0.15
83	RATIO 83 --- CUSTOMER SALES AND SERVICE PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	6.39
84	RATIO 84 --- A & G EXPENSES PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	2.56
85	RATIO 85 --- A & G EXPENSES PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	106.74
86	RATIO 86 --- TOTAL CONTROLLABLE EXPENSES PER TOTAL KWH SOLD (MILLS) (SAME AS RATIO #103)	0.00	0.00	0.00	0.00	0.00	11.41
87	RATIO 87 --- TOTAL CONTROLLABLE EXPENSES PER CONSUMER (\$) (SAME AS RATIO #104)	0.00	0.00	0.00	0.00	0.00	475.42
88	RATIO 88 --- POWER COST PER KWH PURCHASED (MILLS)	0.00	0.00	0.00	0.00	0.00	64.85
89	RATIO 89 --- POWER COST PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	67.25
90	RATIO 90 --- POWER COST AS A % OF REVENUE	0.00	0.00	0.00	0.00	0.00	72.86
91	RATIO 91 --- LONG-TERM INTEREST COST PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	7.55
92	RATIO 92 --- LONG-TERM INTEREST COST AS A % OF TUP	0.00	0.00	0.00	0.00	0.00	4.90
93	RATIO 93 --- LONG-TERM INTEREST COST PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	314.77
94	RATIO 94 --- DEPRECIATION EXPENSE PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	3.65
95	RATIO 95 --- DEPRECIATION EXPENSE AS A % OF TUP	0.00	0.00	0.00	0.00	0.00	2.37
96	RATIO 96 --- DEPRECIATION EXPENSE PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	152.01
97	RATIO 97 --- ACCUMULATIVE DEPRECIATION AS A % OF PLANT IN SERVICE	0.00	0.00	0.00	0.00	0.00	22.52
98	RATIO 98 --- TOTAL TAX EXPENSE PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	1.53
99	RATIO 99 --- TOTAL TAX EXPENSE AS A % OF TUP	0.00	0.00	0.00	0.00	0.00	0.99
100	RATIO 100 --- TOTAL TAX EXPENSE PER CONSUMER	0.00	0.00	0.00	0.00	0.00	63.63
101	RATIO 101 --- TOTAL FIXED EXPENSES PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	81.81
102	RATIO 102 --- TOTAL FIXED EXPENSES PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	3,409.81
103	RATIO 103 --- TOTAL OPERATING EXPENSES PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	11.41
104	RATIO 104 --- TOTAL OPERATING EXPENSES PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	475.42
105	RATIO 105 --- TOTAL COST OF SERVICE (MINUS POWER COSTS) PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	25.97
106	RATIO 106 --- TOTAL COST OF ELECTRIC SERVICE PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	93.21
107	RATIO 107 --- TOTAL COST OF ELECTRIC SERVICE PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	3,885.23
108	RATIO 108 --- AVERAGE WAGE RATE PER HOUR (\$)	0.00	0.00	0.00	0.00	0.00	33.06
109	RATIO 109 --- TOTAL WAGES PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	5.72
110	RATIO 110 --- TOTAL WAGES PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	238.27
111	RATIO 111 --- OVERTIME HOURS/TOTAL HOURS (%)	0.00	0.00	0.00	0.00	0.00	6.39
112	RATIO 112 --- CAPITALIZED PAYROLL / TOTAL PAYROLL (%)	0.00	0.00	0.00	0.00	0.00	24.46
113	RATIO 113 --- AVERAGE CONSUMERS PER EMPLOYEE	0.00	0.00	0.00	0.00	0.00	361.26
114	RATIO 114 --- ANNUAL GROWTH IN KWH SOLD (%)	0.00	0.00	0.00	0.00	0.00	#DIV/0!
115	RATIO 115 --- ANNUAL GROWTH IN NUMBER OF CONSUMERS (%)	0.00	0.00	0.00	0.00	0.00	#DIV/0!

UNAUDITED



RATIO No.	RATIO DESCRIPTION	KRTA 2008	KRTA 2009	KRTA 2010	KRTA 2011	KRTA 2012	ESTIMATED RATIOS FOR 2013
116	RATIO 116 --- ANNUAL GROWTH IN TUP DOLLARS (%)	0.00	0.00	0.00	0.00	0.00	#DIV/0!
117	RATIO 117 --- CONST. W.I.P. TO PLANT ADDITIONS (%)	0.00	0.00	0.00	0.00	0.00	37.02
118	RATIO 118 --- NET NEW SERVICES TO TOTAL SERVICES (%)	0.00	0.00	0.00	0.00	0.00	0.53
119	RATIO 119 --- ANNUAL GROWTH IN TOTAL CAPITALIZATION (%)	0.00	0.00	0.00	0.00	0.00	(201.58)
120	RATIO 120 --- 2 YR. COMPOUND GROWTH IN TOTAL CAPITALIZATION (%)	0.00	0.00	0.00	0.00	0.00	6.85
121	RATIO 121 --- 5 YR. COMPOUND GROWTH IN TOTAL CAPITALIZATION (%)	0.00	0.00	0.00	0.00	0.00	74.68
122	RATIO 122 --- TUP INVESTMENTS PER TOTAL KWH SOLD (CENTS)	0.00	0.00	0.00	0.00	0.00	15.40
123	RATIO 123 --- TUP INVESTMENT PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	6,417.92
124	RATIO 124 --- TUP INVESTMENT PER MILE OF LINE (\$)	0.00	0.00	0.00	0.00	0.00	99,300.39
125	RATIO 125 --- AVERAGE CONSUMERS PER MILE	0.00	0.00	0.00	0.00	0.00	15.47
126	RATIO 126 --- DISTRIBUTION PLANT PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	68.57
127	RATIO 127 --- DISTRIBUTION PLANT PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	2,858.21
128	RATIO 128 --- DISTRIBUTION PLANT PER EMPLOYEE (\$)	0.00	0.00	0.00	0.00	0.00	1,032,556.54
129	RATIO 129 --- GENERAL PLANT PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	6.59
130	RATIO 130 --- GENERAL PLANT PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	274.63
131	RATIO 131 --- GENERAL PLANT PER EMPLOYEE (\$)	0.00	0.00	0.00	0.00	0.00	99,214.38
132	RATIO 132 --- HEADQUARTERS PLANT PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	2.29
133	RATIO 133 --- HEADQUARTERS PLANT PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	95.45
134	RATIO 134 --- HEADQUARTERS PLANT PER EMPLOYEE (\$)	0.00	0.00	0.00	0.00	0.00	34,483.08
135	RATIO 135 --- TRANSMISSION PLANT PER TOTAL KWH SOLD (MILLS)	#N/A	#N/A	#N/A	#N/A	#N/A	33.37
136	RATIO 136 --- TRANSMISSION PLANT PER CONSUMER (\$)	#N/A	#N/A	#N/A	#N/A	#N/A	1,390.70
137	RATIO 137 --- TRANSMISSION PLANT PER EMPLOYEE (\$)	#N/A	#N/A	#N/A	#N/A	#N/A	502,405.50
138	RATIO 138 --- IDLE SERVICES TO TOTAL SERVICE (%)	0.00	0.00	0.00	0.00	0.00	9.69
139	RATIO 139 --- LINE LOSS (%)	0.00	0.00	0.00	0.00	0.00	3.48
140	RATIO 140 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - POWER SUPPLIER	0.00	0.00	0.00	0.00	0.00	13.81
141	RATIO 141 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - EXTREME STORM	0.00	0.00	0.00	0.00	0.00	20.80
142	RATIO 142 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - PREARRANGED	0.00	0.00	0.00	0.00	0.00	7.15
143	RATIO 143 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - ALL OTHER	0.00	0.00	0.00	0.00	0.00	95.94
144	RATIO 144 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - TOTAL	0.00	0.00	0.00	0.00	0.00	137.70
145	RATIO 145 --- AVG. SERVICE AVAILABILITY INDEX (ASAI) - TOTAL (%)	0.00	0.00	0.00	0.00	0.00	99.97

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT		BORROWER NAME Southern Pioneer Electric Co	SELECT YOUR CO. KS060
		BORROWER DESIGNATION KS060	SELECT ID
		ENDING DATE 12/31/2013	
CFC FORM 7 DATA ERROR AND WARNING CHECKS			
PART A. STATEMENT OF OPERATIONS			
Balance Check - Revenue			
BALANCE CHECK RESULTS	1. Operating Revenue and Patronage Capital Part A, Line 1(b), Page 1	66,710,186	Comments
<div style="border: 1px solid black; padding: 5px; text-align: center;"> <div style="background-color: red; color: white; border-radius: 50%; width: 20px; height: 20px; line-height: 20px; margin: 0 auto;">0</div> <div style="margin-top: 5px;">Needs Attention</div> <div style="background-color: green; color: white; border-radius: 50%; width: 20px; height: 20px; line-height: 20px; margin-top: 10px; margin: 0 auto;">1</div> <div style="margin-top: 5px;">Matches</div> </div>	12. TOTAL Revenue Received From Sales of Electric Energy Part R, Line 12(d), Page 5	65,184,119	0
	13. Transmission Revenue Part R, Line 13(d), Page 5	1,526,067	0
	14. Other Electric Revenue Part R, Line 14(d), Page 5	0	0
	Total Lines 12(d), 13(d) & 14(d)	66,710,186	
	Difference	0	Matches
Balance Check - Cost of Purchases and Generation			
BALANCE CHECK RESULTS	2. Power Production Expense Part A, Line 2(b), Page 1	0	Comments
<div style="border: 1px solid black; padding: 5px; text-align: center;"> <div style="background-color: red; color: white; border-radius: 50%; width: 20px; height: 20px; line-height: 20px; margin: 0 auto;">0</div> <div style="margin-top: 5px;">Needs Attention</div> <div style="background-color: green; color: white; border-radius: 50%; width: 20px; height: 20px; line-height: 20px; margin-top: 10px; margin: 0 auto;">1</div> <div style="margin-top: 5px;">Matches</div> </div>	3. Cost of Purchased Power Part A, Line 3(b), Page 1	47,539,989	0
	4. Transmission Expense Part A, Line 4(b), Page 1	1,063,550	0
	5. Regional Market Operations Expense Part A, Line 5(b), Page 1	0	0
	Total Lines 2(b) thru 5(b)	48,603,539	
	18. Cost of Purchases and Generation Part R, Line 18(d), Page 5	48,603,539	0
Difference	0	Matches	
Balance Check - Cost of Purchased Power			
BALANCE CHECK RESULTS	3. Cost of Purchased Power Part A, Line 3(b), Page 1	47,539,989	Comments
<div style="border: 1px solid black; padding: 5px; text-align: center;"> <div style="background-color: red; color: white; border-radius: 50%; width: 20px; height: 20px; line-height: 20px; margin: 0 auto;">0</div> <div style="margin-top: 5px;">Needs Attention</div> <div style="background-color: green; color: white; border-radius: 50%; width: 20px; height: 20px; line-height: 20px; margin-top: 10px; margin: 0 auto;">1</div> <div style="margin-top: 5px;">Matches</div> </div>	TOTALS (Cost) Part L, Line 21(f), Page 3	47,539,989	0
	Difference	0	Matches

FORM 7 LINE ITEMS THAT SHOULD NOT EQUAL ZERO	
LINE ITEM	
1. Operating Revenue and Patronage Capital	Line 1 is greater than ZERO.
3. Cost of Purchased Power	Line 3 is greater than ZERO.
6. Distribution Expense - Operation	Line 6 is greater than ZERO.
7. Distribution Expense - Maintenance	Line 7 is greater than ZERO.
8. Consumer Accounts Expense	Line 8 is greater than ZERO.
9. Customer Service and Informational Expense	Line 9 is greater than ZERO.
11. Administrative and General Expense	Line 11 is greater than ZERO.
12. Total Operation & Maintenance Expense (2 thru 11)	Line 12 is greater than ZERO.
13. Depreciation & Amortization Expense	Line 13 is greater than ZERO.
16. Interest on Long-Term Debt	Line 16 is greater than ZERO.
20. Total Cost of Electric Service (12 thru 19)	Line 20 is greater than ZERO.
29. Patronage Capital or Margins (21 thru 28)	Line 29 is a NON-ZERO value.

PART C. BALANCE SHEET			
Balance Check - Balance Sheet			
BALANCE CHECK RESULTS	28. Total Assets & Other Debits (5+14+26+27) Part C, Line 28, Page 2	118,603,637	Comments
<div style="border: 1px solid black; padding: 5px; text-align: center;"> <div style="background-color: red; color: white; border-radius: 50%; width: 20px; height: 20px; line-height: 20px; margin: 0 auto;">0</div> <div style="margin-top: 5px;">Needs Attention</div> <div style="background-color: green; color: white; border-radius: 50%; width: 20px; height: 20px; line-height: 20px; margin-top: 10px; margin: 0 auto;">1</div> <div style="margin-top: 5px;">Matches</div> </div>	51. Total Liabilities & Other Credits (35+38+41+49+50) Part C, Line 51, Page 2	118,603,637	0
	Difference	0	Matches

CFC FORM 7 DATA ERROR AND WARNING CHECKS

Balance Check - Current Maturities Long-Term Debt		
38. Total Long-Term Debt	102,688,151	If a co-op has long term debt listed in Line 38. Total LTD. A portion of this debt will be due in the next 12 months. This portion should be reported in Line 45. Current Maturities LTD and Line 46. Current Maturities LTD-Economic Dev.
45. Current Maturities Long-Term Debt	1,587,037	
46. Current Maturities Long-Term Debt-Economic Dev.	0	
7. Investment in Subsidiary Companies Part C, Line 7, Page 2	8,644,978	Comments
8. Invest. in Assoc. Org. - Patronage Capital Part C, Line 8, Page 2	0	
9. Invest. in Assoc. Org. - Other - General Funds Part C, Line 9, Page 2	865061	
10. Invest in Assoc. Org. - Other - Nongeneral Funds Part C, Line 10, Page 2	0	
Total Lines 7, 8, 9 & 10	9,510,039	
7a - Part I - Investments in Associated Organizations		
Column (b) - Included (\$) Part I, Subtotal (b)	0	
Column (c) - Excluded (\$) Part I, Subtotal (c)	9510039.13	
Column (d) - Income or Loss Part I, Subtotal (d)	0	
Total	9,510,039	
Difference	0	Matches
11. Investments in Economic Development Projects Part C, Line 11, Page 2	0	Comments
7a - Part I - Investments in Economic Development Projects		
Column (b) - Included (\$) Part I, Subtotal (b)	0	
Column (c) - Excluded (\$) Part I, Subtotal (c)	0	
Column (d) - Income or Loss Part I, Subtotal (d)	0	
Total	0	
Difference	0	Matches
12. Other Investments Part C, Line 12, Page 2	428,730	Comments
7a - Part I - Other Investments		
Column (b) - Included (\$) Part I, Subtotal (b)	428729.52	
Column (c) - Excluded (\$) Part I, Subtotal (c)	0	
Column (d) - Income or Loss Part I, Subtotal (d)	0	
Total	428,730	
Difference	0	Matches
13. Special Funds Part C, Line 13, Page 2	0	Comments
7a - Part I - Special Funds		
Column (b) - Included (\$) Part I, Subtotal (b)	0	
Column (c) - Excluded (\$) Part I, Subtotal (c)	0	
Column (d) - Income or Loss Part I, Subtotal (d)	0	
Total	0	
Difference	0	Matches

CFC FORM 7 DATA ERROR AND WARNING CHECKS

BALANCE CHECK RESULTS		Comments	
15. Cash-General Funds Part C, Line 15, Page 2		2,311,596	0
<div>0 Please Review</div> <div>1 Matches</div>	7a - Part I - Cash - General		
	Column (b) - Included (\$) Part I, Subtotal (b)	1550157.77	0
	Column (c) - Excluded (\$) Part I, Subtotal (c)	761438.12	0
	Column (d) - Income or Loss Part I, Subtotal (d)	0	0
	Total	2,311,596	
	Difference	0	Matches
17. Special Deposits Part C, Line 17, Page 2		0	0
<div>0 Please Review</div> <div>1 Matches</div>	7a - Part I - Special Deposits		
	Column (b) - Included (\$) Part I, Subtotal (b)	0	0
	Column (c) - Excluded (\$) Part I, Subtotal (c)	0	0
	Column (d) - Income or Loss Part I, Subtotal (d)	0	0
	Total	0	
	Difference	0	Matches
18. Temporary Investments Part C, Line 18, Page 2		0	0
<div>0 Please Review</div> <div>1 Matches</div>	7a - Part I - Temporary Investments		
	Column (b) - Included (\$) Part I, Subtotal (b)	0	0
	Column (c) - Excluded (\$) Part I, Subtotal (c)	0	0
	Column (d) - Income or Loss Part I, Subtotal (d)	0	0
	Total	0	
	Difference	0	Matches
19. Notes Receivable - Net Part C, Line 19, Page 2		152,063	0
21. Accounts Receivable - Net Other Part C, Line 21, Page 2		224,315	0
Total Lines 19 & 21		376,378	
<div>0 Please Review</div> <div>1 Matches</div>	7a - Part I - Account & Notes Receivable - Net		
	Column (b) - Included (\$) Part I, Subtotal (b)	376378.05	0
	Column (c) - Excluded (\$) Part I, Subtotal (c)	0	0
	Column (d) - Income or Loss Part I, Subtotal (d)	0	0
	Total	376,378	
	Difference	0	Matches
Balance Check - Total Retirements			
Total Retirements (1+2) Part J, Line 3b, Page 3		0	Enter data in Lines 1b & 2b
Balance Check - Total Cash Retirements			
Total Cash Received (4+5) Part J, Line 6, Page 3		633,744	OK
Balance Check - Employee Hour			
Number of Full Time Employees Part I, Line 1, Page 3		48	OK

CFC FORM 7 DATA ERROR AND WARNING CHECKS

PART E. CHANGES IN UTILITY PLANT

BALANCE CHECK RESULTS		Balance Check - Changes in Utility Plant	
<div>0 Needs Attention</div> <div>1 Matches</div>	1. Total Utility Plant in Service Part C, Line 1, Page 2	103,654,040	0
	SUBTOTAL: (1 thru 11) Part E, Line 12(e), Page 3	103,654,040	0
	Difference	0	Matches
<div>0 Needs Attention</div> <div>1 Matches</div>	2. Construction Work in Progress Part C, Line 2, Page 2	7,635,879	0
	Construction Work in Progress Part E, Line 13(e), Page 3	7,635,879	0
	Difference	0	Matches
<div>0 Needs Attention</div> <div>1 Matches</div>	3. Total Utility Plant (1+2) Part C, Line 3, Page 2	111,289,919	0
	TOTAL UTILITY PLANT (12+13) Part E, Line 14(e), Page 3	111,289,919	0
	Difference	0	Matches

PART L. KWH PURCHASED AND TOTAL COST

BALANCE CHECK RESULTS		Balance Check - Total KWH Purchased	
<div>0 Needs Attention</div> <div>1 Matches</div>	TOTALS (KWH Purchased) Part L, Line 21(e), Page 3	749,492,017	0
	16. TOTAL KWH Purchased Part R, Line 16(d), Page 5	749,492,017	0
	Difference	0	Matches

PART O. LONG-TERM DEBT SERVICE REQUIREMENTS

BALANCE CHECK RESULTS		Balance Check - Long-Term Debt Service Requirements	
<div>0 Needs Attention</div> <div>1 Matches</div>	38. Total Long-Term Debt (36 + 37) Part C, Line 38, Page 2	102,688,151	0
	45. Current Maturities Long-Term Debt Part C, Line 45, Page 2	1,587,037	0
	46. Current Maturities Long-Term Debt-Economic Dev. Part C, Line 46, Page 2	0	0
	Total Lines 38+45+46	104,275,188	
	Total Balance End of Year Part O, Line 12, Page 4	104,275,188	0
	Difference	0	Matches

UNAUDITED



NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME Southern Pioneer Electric Company		SELECT YOUR CO_
	BORROWER DESIGNATION	KS060	SELECT ID
	ENDING DATE		12/31/2013
NOTES			

See Attached Sheet

1. Under the purchase agreement made regarding the acquisition of the Aquila assets and service territory, Southern Pioneer was restricted from implementing a rate increase until April 1, 2009. On June 15, 2009, an application to change rates was submitted to the Kansas Corporation Commission (KCC) for approval, and on January 14, 2010, an overall rate increase of 9.6% was approved by the KCC. On December 20, 2011, Southern Pioneer submitted to the KCC a rate application requesting an overall increase of 10.3% (\$6,112,948) split between retail tariffs and the local access charge tariff. In late June 2012, KCC issued a final ruling. In August 2012, Southern Pioneer implemented a general rate increase which is expected to provide an additional \$5,000,000 in revenues annually. In 2013, Southern Pioneer implemented two rate increases. First, the ad valorem property tax surcharge was introduced in July 2013. In addition, Southern Pioneer received approval for an abbreviated general rate case, which began hitting billings in November 2013. Together, these increases are expected to produce an additional \$1,447,755 of annual revenue.
2. Based on an annual actuary study of Southern Pioneer's pension plan, Southern Pioneer recognizes Other Comprehensive Income, a Projected Pension Obligation, and Pension Plan Assets. The annual Other Comprehensive Income amount is amortized over a 20 year period.
3. Southern Pioneer bought out of the RUS program on October 24, 2011, using funds borrowed from CoBank.
4. Southern Pioneer's electric revenue is billed on cycles throughout each month based on company's readings. As of December 31, 2013, Southern Pioneer's electric revenue includes an estimated unbilled revenue amount of \$ 1,834,610.
5. In November 2010, Southern Pioneer leased two Sherman Reilly trailers, a puller tensioner trailer and a bull wheel tensioner trailer, from Farm Credit Leasing Services Corporation. As of December 31, 2013, the amount leased equaled \$ 96,518.61. Pioneer Electric guarantees these leases.
6. As of December 31, 2013, the CoBank Line of Credit (LOC) was \$10,000,000 with \$7,676,527 available.
7. In December 2013, the Southern Pioneer Board approved a new construction work plan for projects through 2016, which totaled \$26,033,090.
8. Southern Pioneer guarantees a portion of the balance in the amount of 4.37% of two MKEC loans. As of December 31, 2013, the outstanding MKEC debt guaranteed by Southern Pioneer equaled \$4,928,843.71.
9. Southern Pioneer advanced \$21,000,000 of new CoBank debt in May 2011. In addition, new CoBank funds were also advanced in October 2011 to pay off existing RUS debt of \$54,001,835.53 and RUS loan premiums of \$9,686,403.84. CoBank also approved a construction work plan loan of \$30,000,000. In 2012, \$9,000,000 of this loan was advanced. In 2013, an additional \$6,000,000 of this loan was advanced. Pioneer Electric guarantees all of Southern Pioneer's debt.
10. On December 29, 2006, Southern Pioneer's system received damage from an ice storm which moved through its service territory. During 2007, Southern Pioneer submitted a FEMA project list which totaled \$4,719,822.53. As of December 31, 2012, Southern Pioneer has received \$3,893,903.35 from FEMA and the State of Kansas for completed construction on approved projects. During 2013, Southern Pioneer received \$117,945.81 of additional FEMA payments.

Exhibit 3—Local Access Charge – Cost of Service

Southern Pioneer Electric Company, Inc.
LAC COS
Total LAC Revenue Requirements and the Resultant Per Unit LAC Rate
Test Year January 1, 2013 to December 31, 2013

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Source(s)	Total System	Total System Adjusted ²	Allocation Factor Name	Allocation Factor ³	Allocated to LAC	Percent of Total
Line	Description							
1	<u>Operating Expenses</u> ¹							
2	Transmission O&M	F7 (Exhibit 2), Pt. A, Col. B	1,063,550	1,063,550		1.000000	\$ 1,063,550	21.95%
3	Administration & General ²	F7 (Exhibit 2), Pt. A, Col. B	1,850,923	1,824,696	LAB	0.055318	\$ 100,939	2.08%
4	Depreciation ⁴							
5	Transmission	Work Paper 3	574,159	574,159		1.000000	\$ 574,159	11.85%
6	General Plant	Work Paper 3	143,391	143,391	LAB	0.055318	\$ 7,932	0.16%
7	Property Taxes ⁵	F7 (Exhibit 2), Pt. A, Col. B	-	-	NP	0.313811	\$ -	0.00%
8	Other Deductions ²	F7 (Exhibit 2), Pt. A, Col. B	1,237,942	1,209,571	NP	0.313811	\$ 379,577	7.83%
9	Subtotal Operating Expense	Sum L2:L8	4,869,965	4,815,367			\$ 2,126,156	
10								
11	Test Year Debt Service Payments	F7 (Exhibit 2), Pt. A and Pt. O, Col. B, or see Work Paper 1	7,055,138	7,055,138	NP	0.313811	\$ 2,213,980	
12	Debt Service Ratio Requirement	I3-MKEE-452-MIS, 14-SPEE-507-RTS	1.75	1.75			1.75	
13	Debt Service Margin Requirements	L11 x L2	12,346,492	12,346,492	NP		\$ 3,874,465	
14	Less: Depreciation Expense	Less: L5+L6	(717,550)	(717,550)			(582,091)	
15	Less: Other Deductions (non-cash)	Trial Balance (Exhibit 4), see also Work Paper 1	(1,189,650)	(1,189,650)	NP	0.313811	(373,325)	
16	Less: Capital Credits (cash)	Form 7, Pt. J, L6, Col.A	(633,744)	(633,744)	NP	0.313811	(198,876)	
17	Net Debt Service Coverage Margin Required	Sum L13:L16	9,805,548	9,805,548			\$ 2,720,173	
18	Long-Term Interest Expense	F 7 (Exhibit 2), Pt. A, Col. B	5,458,244	5,458,244	NP	0.313811	1,712,857	35.34%
19	Other Interest Expense	F 7 (Exhibit 2), Pt. A, Col. B	88,925	88,925	NP	0.313811	27,906	0.58%
20	Margin	L17 - L18 - L19	4,258,379	4,258,379			979,411	20.21%
21								
22	<u>Total Revenue Requirements</u>	L9 + 17					\$ 4,846,329	100.00%
23								
24	<u>Total Billing Demand</u>	Work Paper 4					1,040,727 kW	
25								
26	<u>Per Unit Rate</u>	L22 / L24					\$ 4.66 /kW/mo	
27								
28	<u>Subtract a Portion Being Collected Through a Property Tax Surcharge (PTS) rider</u>							
29								
30	PTS Allocated to the Third Party LAC (Total \$)	14-SPEE-297-TAR					\$ 47,346 ⁶	
31	When Converted to a Per Unit Rate (\$/kW/mo):							
32	Third Party LAC Billing Demand	Work Paper 4					359,784 kW	
33	Resultant PTS rate:						\$ 0.13160 /kW/mo	
34								
35	<u>Net Per Unit Rate</u>						\$ 4.53	kW/mo
36	Net LAC Rate - after accounting for PTS revenues:	L26 - L33						
37								

¹ Note that Distribution O&M, as well as Customer Accounts, Service and Information, and Sales expenses are being recovered 100% through the DSC-FBR mechanism, see 14-507 Docket.

² Only items indicated (Line 3 and Line 8) are adjusted per Commission Final Order in 14-SPEE-507-RTS (DSC-FBR annual update) to align with KCC-approved amounts.

³ Allocation Factors are calculated on Work Paper 2 using 2013 Historical Trial Balance and Payroll Journal.

⁴ Note that under DSC, the depreciation is subtracted back out - see Line 14.

⁵ Southern Pioneer books its property taxes within its other expense categories. For detail, see 14-SPEE-297-TAR.

⁶ Excluding under-recovery portion from 2013 (for 2012 property tax), as such prior period under-recovery should cease after 2014.

Southern Pioneer Electric Company, Inc.
LAC COS
Revenue Adjustment Being Requested

Test Year January 1, 2013 to December 31, 2013

<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Amount</u>
1	Resultant LAC rate	pg. 1	\$ 4.53 /kW/mo
2	Currently Authorized LAC rate	13-SPEE-699-RTS	\$ 2.78 /kW/mo
3	Difference	L2 - L3	\$ 1.75 /kW/mo
4			
5	Additional Revenue Needed From Third Party:		
6	Third Party LAC Billing Demand	pg. 5	359,784 kW
7	Additional Per kW LAC	L3	\$ 1.75 /kW/mo
8		L6 * L7	\$ 627,852
9			
10	Additional Revenue Needed From Retail:		
11	Retail LAC Demand	pg. 5	\$ 680,943 kW
12	Additional Per kW LAC	L11*L12	\$ 1.75 /kW/mo
13			\$ 1,188,301
14			
15	Total Rate Adjustetn Needed		
16	Total LAC Demand	pg. 5	1,040,727 kW
17		L16 * L17	\$ 1.75 /kW/mo
18			\$ 1,816,153

SOUTHERN PIONEER ELECTRIC COMPANY
Proportional Allocation of LAC COS Retail Rate Adjustment to Rate Classes
On Base Revenue by Rate Schedule

(a) Line No.	(b) Rate Schedule	(c) Rate Schedule Revenue ¹ (\$)	(d) Allocated Power Supply Cost of Service ¹ (\$)	(e) Base Revenue ¹ (\$)	(f) Percent of Tot Base Rev (%)	(g)-(j) Allocation of Rate Adjustment				(k) LAC COS Adjustment per kWh (\$)
						(g) LAC COS Adjustment ¹ (\$)	(h) Base Revenue (\$)	(i) Check the Spread (%)	(j) Historical Energy Sales (kWh)	
1	Residential Service (13-RS)	15,795,617	8,394,360	7,401,257	42.17%	501,098	7,902,355	42.17%	120,254,071	0.00417
2	General Use	974,090	549,112	424,978	2.42%	28,773	453,751	2.42%	7,989,187	0.00360
3	Space Heating ²	1,973,424	1,018,943	954,482	5.44%	64,623	1,019,104	5.44%	14,402,892	0.00449
4	General Service Small (13-GSS)	15,910,577	9,443,996	6,466,581	36.84%	437,816	6,904,397	36.84%	129,342,862	0.00338
5	General Service Large (13-GSL)	604,356	388,824	215,533	1.23%	14,593	230,125	1.23%	5,838,546	0.00250
6	General Service Space Heating ²	3,062,258	2,157,360	904,898	5.16%	61,266	966,164	5.16%	31,190,647	0.00196
7	Interruptible Industrial Service (13-INT)	-	-	-	0.00%	-	-	0.00%	-	N.A.
8	Real -Time Pricing (RTP) ³	346,853	346,853	-	0.00%	-	-	0.00%	6,543,983	N.A.
9	Sub-transmission Level Service (13-STR) ⁴	24,506,560	N.A.	N.A.	0.00%	-	-	0.00%	394,232,064	N.A.
10	Municipal Power Service (13-M-I)	195,001	108,996	86,005	0.49%	5,823	91,828	0.49%	1,548,098	0.00376
11	Water Pumping Service (13-WP)	602,435	362,522	239,914	1.37%	16,243	256,157	1.37%	5,294,691	0.00307
12	Irrigation Service (13-IP-I)	244,652	127,308	117,344	0.67%	7,945	125,289	0.67%	1,780,952	0.00446
13	Temporary Service (13-CS)	18,172	8,988	9,184	0.05%	622	9,806	0.05%	92,534	0.00672
14	Lighting	1,015,807	284,675	731,132	4.17%	49,501	780,633	4.17%	4,260,217	0.01162
15										
16	Total Retail Rates	65,249,803	23,191,937	17,551,306	100.00%	1,188,301	18,739,608	100.00%	722,770,744	

¹ See Workpaper 5 for detail.

² The per kWh Adjustment shown in Column (k) constitutes annual average, with the actual seasonal components varying due to rate design. See Work Paper 8 for detail.

³ Exclude RTP (marginal piece/unadjustable rate). Note, however, that these customers will still share in the LAC COS adjustment per their corresponding baseline tariff.

⁴ STR customers will not share in retail LAC COS adjustment: 115 STR take service at a higher voltage level, and 34.5 kV STR pay their share of 34.5 kV system costs in the LAC (demand) rate component.

Exhibit 4 – Summary Trial Balance for Period Ending December 2013

EXHIBIT 4 - SUMMARY TRIAL BALANCE**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Summary Trial Balance****Period Ending: DEC 2013**

Div Account	Description	2013
1 102.0	ELECTRIC PLANT PURCHASED OR SOLD	0.00
1 106.0	COMPLETED CONSTRUCTN-NOT CLASSIF	0.00
1 107.2	CONSTRUCTION WORK IN PROGRESS	7,678,823.63
1 107.21	CONSTRUCTION EXPENSE-HOLDING	-42,944.63
1 107.23	CONSTRUCTION - DEPR EXP (CLRNG)	0.00
1 107.3	DO NOT USE-CONSTRUCTION WORK IN PROGRESS	0.00
1 108.5	ACC DEPR-TRANSMISSION PLANT	-5,780,829.27
1 108.501	GAIN/LOSS ON DISPOSITION-TRNS PL	665,979.43
1 108.6	ACC DEPR-DIST PLANT	-13,196,014.27
1 108.601	GAIN/LOSS ON DISP OF DISTR PLANT	1,856,683.47
1 108.71	ACC DEPR-OFFICE & WAREHOUSE	-397,111.96
1 108.72	ACC DEPR-OFFICE FURN & EQUIP	-312,807.84
1 108.73	ACC DEPR-TRANSP EQUIP	-1,432,797.85
1 108.74	ACC DEPR-STORES	-95,047.47
1 108.75	ACC DEPR-SHOP EQUIP	-11,707.27
1 108.76	ACC DEPR-LAB EQUIP	-48,141.85
1 108.77	ACC DEPR-TOOLS & EQUIP	-2,457.92
1 108.78	ACC DEPR-COMMUNICATION EQUIP	-58,379.00
1 108.79	ACC DEPR-MISC. EQUIP	-23,735.38
1 108.8	RETIREMENT WORK IN PROGRESS	205,491.85
1 108.81	RETIREMENT EXPENSE-HOLDING	-7,957.41
1 111.0	ACC AMORT-ELEC PLANT IN SERVICE	0.00
1 114.0	ACQUISITION ADJUSTMENT	23,558,384.35
1 115.0	ACC AMORT-ACQ ADJUST	-4,707,346.47
1 121.0	NON-UTILITY PROPERTY	0.00
1 122.1	ACC DEPR.-NON UTILITY PROPERTY	0.00
1 123.1	INV ASSOC CO PAT CAP	0.00
1 123.15	INVEST - MID-KANSAS ELECTRIC CO.	8,644,978.08
1 123.23	INV ASSOC CO GENERAL	0.00
1 123.2301	INV ASSOC CO GEN-COBANK MBSHP	1,000.00
1 123.2302	INV ASSOC CO GEN-COBANK PATRONAG	864,061.05
1 124.0	OTHER INVESTMENTS	278,519.04
1 124.001	OTHER INV-PIONEER COMMUNICATIONS	147.58
1 124.002	OTHER INV-FEDERATED RURAL INS EX	99,777.00
1 124.006	OTHER INV-NISC CAPITAL CREDITS	50,285.90
1 124.1	U.S. TREASURY NOTES	0.00
1 124.2	CFC - MEDIUM-TERM NOTES	0.00
1 124.3	CERTIFICATES OF DEPOSIT-L.T.	0.00
1 124.4	OTHER LONG-TERM SECURITIES	0.00
1 124.8	RESTRICTED ASSETS-RETIREMENT PLN	0.00
1 128.0	OTHER SPEC FUNDS-DEF COMPENSATN	0.00
1 131.1	CASH-FNB LIBERAL-GENERAL	152,816.26
1 131.11	CASH-FNB LIBERAL-PAYROLL	0.00
1 131.12	CASH-WACHOVIA-GENERAL	-182,132.97
1 131.121	CASH-COBANK OVERNIGHT INVESTMENT	1,501,965.93
1 131.13	CASH-GENERAL-ECON.DEV.GRANT FUND	0.00
1 131.14	CASH-GEN-ECON DEV LOANS	0.00
1 131.15	CASH-FNB LIBERAL-FSA PLAN	38,204.83
1 131.16	CASH-BANKCORP-FSA COLL	0.00

EXHIBIT 4 - SUMMARY TRIAL BALANCE**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Summary Trial Balance****Period Ending: DEC 2013**

Div Account	Description	2013
1 131.2	CASH-CONSTRUCTION FUND	0.00
1 131.21	CASH-WESTERN STATE BANK	0.00
1 131.22	CASH-PEOPLES BANK	250,669.52
1 131.23	CASH-GRANT COUNTY BANK	547,522.32
1 131.73	CASH-CFC DAILY FUND	0.00
1 131.97	CASH-CC&E-CHECK CLEARING ACCOUNT	0.00
1 131.99	CASH-DEPOSIT CLEARING ACCOUNT	0.00
1 134.0	SPECIAL DEPOSITS	0.00
1 135.0	CASH-WORKING FUNDS	2,550.00
1 136.0	TEMPORARY INVESTMENTS	0.00
1 141.0	NOTES RECEIVABLE-EE COMP CONTR	3,820.36
1 141.13	CURRENT PORTION - LT RECEIVABLES	0.00
1 141.2	NOTES REC. - LINE EXTENSION CNTR	148,242.53
1 142.1	CUSTOMER ACCOUNTS RECEIVABLE	2,257,423.33
1 142.11	CUSTOMER ACCOUNTS RECEIVABLE-ADJ	6,227.56
1 142.15	CUSTOMER ACCOUNTS RECEIVABLE-ADJ	2,519,499.44
1 142.2	ACCOUNTS RECEIVABLE-OTHER	132,957.52
1 142.201	UNCOLLECTABLE ACCOUNTS-OTHER	9,074.08
1 142.202	ACC PROV UNCOLL ACCOUNTS-OTHER	-14,664.07
1 142.22	ACCTS REC-PAYROLL TRANS LOANS	44,505.79
1 142.299	A/R CLEARING-SPECo	18,105.14
1 142.3	NSF CHECKS-CLEARING ACCOUNT	0.00
1 142.4	ACCOUNTS RECEIVABLE-MISC	34,568.00
1 142.5	DEPOSIT RECEIVABLE	0.00
1 142.92	OA CLEARING	-231.41
1 142.97	CASH DRAWER - CLEARING	0.00
1 142.98	EL/AP CLEARING	0.00
1 142.99	OA/EL CLEARING	0.00
1 144.1	UNCOLLECTABLE ACCOUNTS	752,781.50
1 144.4	ACC PROV UNCOLL ACCOUNTS	-757,381.50
1 154.0	MATERIAL AND SUPPLIES	1,055,732.80
1 154.5	HD CONSIGNMENT INVENTORY	5,287.46
1 155.0	MATERIAL FOR RESALE	0.00
1 163.0	STORES EXPENSE	98,593.23
1 165.1	PREPAYMENT-PROP/DOM/FLEET INS	146,302.20
1 165.2	PREPAYMENT-LTD & LIFE INSURANCE	2,923.36
1 165.3	PREPAYMENT-EMPLOYEE HEALTH INS	0.00
1 165.5	PREPAYMENT-POSTAGE	0.00
1 165.6	PREPAYMENT-RENT	500.00
1 165.7	PREPAYMENT-WORKMEN'S COMP PREM	88,422.00
1 165.8	PREPAYMENT-DEF BEN PENSION PLAN	0.00
1 165.9	PREPAYMENT-MISCELLANEOUS	0.00
1 171.0	INTEREST & DIVIDENDS RECEIVABLE	0.00
1 173.0	UNBILLED REVENUE	1,834,610.00
1 181.0	UNAMORT DEBT DISC & EXP	0.00
1 183.0	PRELIM SURVEY & INVEST CHG	0.00
1 183.3	AMI METER & MODULE EQUIPMENT	0.00
1 183.5	MORTGAGE REGISTRATION FEES	278,753.27
1 184.0	DO NOT USE VEHICLE EXP CLEARING	0.00

EXHIBIT 4 - SUMMARY TRIAL BALANCE**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Summary Trial Balance****Period Ending: DEC 2013**

Div Account	Description	2013
1 184.1	TRANSPORTN EXP CLEARING-ONE TIME	-39.59
1 184.2	TRANSPORTN EXP CLEARING-RECURRIN	61,055.64
1 186.1	MISC DEFERRED DEBITS	678.82
1 186.2	MISC DEF DEBITS-RETIREMENT	0.00
1 186.3	MISC DEF DEBITS-PROGRAMMING	18,988.66
1 186.4	DEFERRED DEBIT-SALES TAX CREDITS	0.00
1 186.99	DEF DEBIT-ACQUISITION TRUE-UP	0.00
1 189.0	UNAMORTIZED LOSS-REACQUIRED DEBT	8,986,827.78
1 190.0	ACCUM DEFERRED INCOME TAX ASSET	316,085.00
1 190.7	ACCUM DEFERRED INCOME TAX ASSET-OCI-MKEC	0.00
1 190.8	ACCUM DEFERRED INCOME TAX ASSET-OCI-RTMT	359,883.00
1 201.1	PATRONAGE CAPITAL	-2,397,892.18
1 201.2	PATRONAGE CAPITAL-ASSIGNABLE-DO NOT USE	0.00
1 208.0	DONATED CAPITAL	-13,145.30
1 208.1	RUS ECON DEV LOAN FUNDS REPAID	0.00
1 209.7	OTHER COMPREHENSIVE INC-MKEC	-74,259.88
1 209.71	OTHER COMPREHENSIVE INC-MKEC-DEF TAX	28,872.00
1 209.8	OTHER COMPREHENSIVE INC-RETIRMNT	925,419.00
1 209.81	OTHER COMPREHENSIVE INC-RTMT-DEF TAX	-359,883.00
1 219.1	OPERATING MARGIN	0.00
1 219.2	NON-OPERATING CAPITAL	0.00
1 219.4	OTHER MARG & EQUITIES-PRIOR PERI	0.00
1 224.12	LONG-TERM CFC NOTES EXECUTED	0.00
1 224.13	CFC NOTES NOT EXECUTED	0.00
1 224.14	OTHER LONG TERM DEBT	0.00
1 224.15	LT DEBT - COBANK	-100,934,168.92
1 224.16	LT DEBT - NCSC	0.00
1 224.3	LONG-TERM RUS NOTES EXECUTED	0.00
1 224.4	RUS NOTES NOT EXEC-CONST	0.00
1 228.7	OTHER LTD-COBANK LEASE	-72,570.95
1 228.8	OTHER LT DEBT-RETIREMENT PLAN	-1,753,982.00
1 232.1	ACCOUNTS PAYABLE-GENERAL	-5,258,652.22
1 232.11	ACCTS PAYABLE-MKEC	0.00
1 232.3	ACCOUNTS PAYABLE - OTHER	0.00
1 232.4	ACCOUNTS PAYABLE - RUS CONSTRCTN	0.00
1 232.6	EMPLOYEE CARE FUND-WE CARE	-600.00
1 232.63	BENEVOLENT FUND	-21,440.25
1 232.64	CONVENIENCE FEE - CREDIT CARD PAYMENTS	-2,354.20
1 232.65	CONVENIENCE FEE - ECHECK PAYMENTS	-1,114.85
1 232.7	CURRENT PORTION-RUS NOTE PAYABLE	0.00
1 232.71	CURRENT PORTION-COBANK NOTE PAYABLE	-1,587,037.01
1 232.72	CURRENT PORTION CFC NOTE PAYABLE	0.00
1 232.73	CURRENT PORTION-OTHER NOTES PAYABLE	0.00
1 232.75	COBANK LINE OF CREDIT	-2,023,473.15
1 232.76	COBANK LINE OF CREDIT	0.00
1 232.79	CURRENT PORTION-CAPITAL LEASES	-23,947.66
1 232.98	UNINVOICED MATERIAL	0.00
1 232.99	A/P CLEARING-PEC	-444,630.52
1 235.0	CUSTOMER DEPOSITS	-893,887.07

EXHIBIT 4 - SUMMARY TRIAL BALANCE**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Summary Trial Balance****Period Ending: DEC 2013**

Div Account	Description	2013
1 236.1	ACCR PROPERTY TAX	-841,275.51
1 236.2	ACCR FED UNEMPLOYMENT TAX	-10.82
1 236.3	ACCR FICA (SS/MEDICARE)	72.80
1 236.4	ACCR KANSAS UNEMPLOYMENT TAX	-104.29
1 236.5	ACCR SALES TAX	-108,203.23
1 236.6	ACCR COMPENSATING USE TAX	-219.64
1 236.7	ACCR FRANCHISE FEE	0.00
1 236.71	ACCR FEDERAL INCOME TAX	0.00
1 236.72	ACCR KANSAS INCOME TAX	0.00
1 237.1	ACCR INT-RUS CONST	0.00
1 237.15	ACCR INT-COBANK	-480,486.56
1 237.2	ACCR INT-NCSC	0.00
1 237.3	ACCR INT-OTHER-CFC	0.00
1 237.4	ACCRUED INT-MISCELLANEOUS	-147.07
1 237.76	ACCR INT-COBANK CURR LOC	0.00
1 241.0	FEDERAL WITHHOLDING TAX PAYABLE	0.00
1 241.1	KANSAS WITHHOLDING TAX	-5,032.43
1 242.1	ACCRUED PAYROLL	-159,698.64
1 242.2	PAYROLL CLEARING	0.00
1 242.3	ACC EMPLOYEE VACATION	-191,170.99
1 242.31	ACCRUED EMPLOYEE HOLIDAY	0.00
1 242.32	ACCR EMPLOYEE SICK PAY	-107,552.71
1 242.33	ACCRUED HOURS ONLY	0.00
1 242.51	GYM MEMBERSHIP-EMPLOYEE PORTION	248.01
1 242.54	MET LIFE INSURANCE - MISC. A/P	0.00
1 242.55	AFLAC INSURANCE	198.49
1 242.551	ILLINOIS MUTUAL INSURANCE	408.64
1 242.555	PRINCIPAL VOLUNTARY LIFE	46.54
1 242.56	EMPLOYEE 401(K)--MISC A/P	0.00
1 242.57	EMPLOYER 401(K)--MISC A/P	-7,628.26
1 242.58	EMPLOYEE PENSION LOAN--MISC A/P	-5.00
1 242.59	UNITED WAY PAYROLL DEDUCTIONS	-215.00
1 242.61	SECTION 125 CONTRIBUTIONS-ODD YR	-4,305.90
1 242.62	SECTION 125 CONTRIBUTION-EVEN YR	0.00
1 252.0	CONTRACTOR ADVANCES FOR CONSTR	-28,815.90
1 253.0	DEFERRED CREDITS	0.00
1 281.0	ACCUM DEF INCOME TAX LIAB	-1,732,119.00
1 281.7	ACCUM DEF INCOME TAX LIAB-OCI-MKEC	-28,872.00
1 281.8	ACCUM DEF INCOME TAX LIAB-OCI-RTMT	0.00
1 301.0	ORGANIZATION	0.00
1 302.0	FRANCHISES & CONSENTS	0.00
1 340.0	LAND AND LAND RIGHTS	0.00
1 341.0	STRUCTURES & IMPROVEMENTS	0.00
1 342.0	FUEL HOLDERS, PROD ACCESSORIES	0.00
1 343.0	PRIME MOVERS (INTERNAL COMB)	0.00
1 344.0	GENERATORS	0.00
1 345.0	ACCESSORY ELEC EQUIPMENT	0.00
1 346.0	MISC POWER PLANT EQUIPMENT	0.00
1 350.0	TRANS-LAND AND LAND RIGHTS	0.00

EXHIBIT 4 - SUMMARY TRIAL BALANCE**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Summary Trial Balance****Period Ending: DEC 2013**

Div Account	Description	2013
1 350.1	TRANS-LAND	36,619.74
1 350.2	TRANS-LAND RIGHTS & R.O.W.	67,695.65
1 352.0	TRANS-SUB STRUCTURES & IMPRVMNTS	0.00
1 353.0	TRANS-SUBSTATION EQUIPMENT	6,705,410.49
1 353.1	DO NOT USE	0.00
1 355.0	POLES AND FIXTURES-TRANS	8,880,395.68
1 355.1	DO NOT USE	0.00
1 356.0	OH CONDUCTORS AND DEVICES	8,425,343.39
1 356.1	DO NOT USE	0.00
1 358.0	URD CONDUCTORS & DEVICES-TRANS	0.00
1 358.1	DO NOT USE	0.00
1 360.0	LAND AND LAND RIGHTS-DISTR	0.00
1 360.1	DISTR-LAND	16,305.93
1 360.2	DISTR-LAND RIGHTS & R.O.W.	65,362.61
1 361.0	DISTR-SUB STRUCTURES & IMPRVMNTS	0.00
1 362.0	DISTR-STATION EQUIPMENT	9,057,661.58
1 362.1	DO NOT USE	0.00
1 364.0	DISTR-POLES, TOWERS, FIXTURES	12,092,221.02
1 365.0	DISTR-OH CONDUCTOR AND DEVICES	9,929,701.96
1 366.0	DISTR-URD CONDUIT	0.00
1 367.0	DISTR-URD CONDUCTOR AND DEVICES	2,568,857.27
1 368.0	DISTR-LINE TRANSFORMERS	6,591,764.64
1 368.1	DISTR-LN TRANSFORMERS-OTHER EQ	0.00
1 368.2	DISTR-LN TRF-CONVENTIONAL	0.00
1 368.3	DISTR-LN TRF-PADMOUNT	0.00
1 369.0	SERVICES	0.00
1 369.1	DISTR-OHD SERVICES	1,633,235.01
1 369.2	DISTR-URD SERVICES	0.00
1 370.0	METERS	5,789,736.24
1 370.1	DISTR-METERS OTHER	0.00
1 370.2	DISTR-METERS PURPA	0.00
1 371.0	DISTR-INSTALL CUST PREMISES	340,668.06
1 373.0	STREET LIGHTING	1,477,199.31
1 389.0	LAND AND LAND RIGHTS	140,161.31
1 390.0	GEN-STRUCTURES AND IMPROVEMENTS	1,682,598.44
1 390.99	ASSET CLEARING	0.00
1 391.0	GEN-OFFICE EQUIPMENT	139,914.89
1 391.1	GEN-COMPUTER EQUIPMENT	327,516.22
1 392.0	GEN-TRANSPORTATION EQUIPMENT	2,887,567.05
1 392.1	TRANSPORTATION EQUIPMENT SMALL	0.00
1 392.2	TRANSPORTATION EQUIPMENT LARGE	0.00
1 392.3	GEN-TRANS EQUIPMENT-TRAILERS	231,807.07
1 392.31	TRAILERS - SMALL	0.00
1 392.32	TRAILERS - LARGE	0.00
1 393.0	GEN-NON MOBILE STORES EQUIPMENT	142,187.35
1 393.1	GEN-STORES MOBILE EQUIPMENT	168,663.19
1 394.0	GEN-TOOLS/SHOP/GARAGE EQUIPMENT	22,192.89
1 395.0	GEN-LABORATORY EQUIPMENT	242,903.17
1 395.1	LAB EQUIPMENT - OTHER	0.00

EXHIBIT 4 - SUMMARY TRIAL BALANCE**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Summary Trial Balance****Period Ending: DEC 2013**

Div Account	Description	2013
1 396.0	GEN-POWER OPERATED EQUIPMENT	52,899.90
1 396.1	POWER OPERATED EQUIP - MECH	0.00
1 396.3	POWER OPERATED EQUIP - MTCE	0.00
1 397.0	GEN-COMMUNICATION EQUIPMENT	337,639.68
1 398.0	GEN-MISC NON MOBILE EQUIPMENT	41,426.31
1 398.1	MISC MOBILE EQUIPMENT	0.00
1 403.5	DEPR-TRANS PLANT	487,358.98
1 403.6	DEPR-DISTR PLANT	1,245,872.23
1 403.7	DEPR-GENERAL PLANT	117,190.69
1 406.0	AMORT OF ELEC PLANT ACQ ADJ	785,458.80
1 408.1	PROPERTY TAX	0.00
1 409.1	INCOME TAX EXPENSE-OPERATING	0.00
1 409.2	INCOME TAX EXPENSE-NON OPERATING	0.00
1 410.1	DEFERRED INCOME TAX EXP-OPER	0.00
1 410.2	DEFERRED INCOME TAX EXP-NON OPER	0.00
1 411.1	DEF INCOME TAX EXP (CR)-OPER	1,103,296.00
1 411.2	DEF INCOME TAX EXP (CR)-NON OPER	0.00
1 411.22	DEF KS INCOME TAX (CR)-NON OPER	0.00
1 412.0	ELEC PLANT LEASED TO OTHERS	0.00
1 413.0	EXP OF ELEC PLANT-LEASED	0.00
1 415.0	REVENUES FROM MERCHANDISING	-11,441.18
1 416.0	COSTS OF MERCHANDISING	2,766.20
1 417.0	NONUTILITY OPERATIONS REVENUE	0.00
1 417.1	NONUTILITY OPERATIONS EXPENSE	0.00
1 418.11	EQUITY EARN/LOSS IN SUBSID-MKEC	-1,393,573.08
1 419.0	NON-OPERATING MARGINS-INTEREST	-831.30
1 421.0	MISC. NON-OPERATING INCOME	-337.22
1 421.1	GAIN ON DISPOSITION OF PROPERTY	0.00
1 421.2	LOSS ON DISPOSITION OF PROP	6,446.92
1 423.0	G&T CAPITAL CREDITS	0.00
1 424.0	OTHER CAPITAL CREDITS	-889,665.93
1 426.1	DONATIONS	34,036.12
1 426.13	SCHOLARSHIP AWARDS	14,000.00
1 426.3	PENALTIES	20.14
1 426.5	OTHER DEDUCTIONS	241.96
1 426.51	LOSS ON DISP. OF PLANT ASSETS	0.00
1 426.6	PENSION NET PERIODIC BENEFIT COST	856,830.00
1 427.1	INTEREST EXP-RUS CONSTRUCTION	0.00
1 427.15	INTEREST EXP-COBANK LT LOC	5,452,633.25
1 427.2	INTEREST EXP-CFC	0.00
1 427.3	INTEREST EXP	5,610.32
1 427.4	INTEREST EXP-MISCELLANEOUS	0.00
1 427.99	INTEREST EXP-NON DEDUCTIBLE-TAX	0.00
1 428.0	AMORTIZATION OF MORTGAGE FEES	9,939.72
1 428.1	AMORTIZATN LOSS-REAIQUIRED DEBT	322,880.04
1 431.0	INTEREST EXPENSE-SECURITY DEP	1,565.01
1 431.1	INTEREST-COBANK LINE OF CREDIT	0.00
1 431.2	INTEREST EXPENSE-OTHER	9,907.74
1 431.3	INTEREST EXPENSE-TAXES	0.00

EXHIBIT 4 - SUMMARY TRIAL BALANCE**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Summary Trial Balance****Period Ending: DEC 2013**

Div Account	Description	2013
1 431.75	INTEREST-COBANK LINE OF CREDIT	77,451.83
1 431.76	INTEREST-COBANK LINE OF CREDIT	0.00
1 431.99	INTEREST EXP-NON DEDUCTIBLE-TAX	0.00
1 435.1	EXTRAORDINARY ITEMS	0.00
1 435.2	EXTRAORDINARY ITEMS	0.00
1 440.0	RESIDENTIAL SALES	-16,884,338.38
1 440.1	RURAL RES 1 & 3	0.00
1 440.3	REVENUE	0.00
1 440.31	VILLAGES	0.00
1 440.32	RES-ULYSSES/MANTER/MOSCOW/ROLLA	0.00
1 441.0	IRRIGATION SALES	-244,741.32
1 442.1	COMMERCIAL SALES	-18,831,901.67
1 442.11	DO NOT USE	0.00
1 442.12	TOWN-COMM SM	0.00
1 442.13	DO NOT USE	0.00
1 442.14	RURAL-COMM SM	0.00
1 442.15	CITY PUMP SALES	-804,415.99
1 442.16	DO NOT USE	0.00
1 442.17	DO NOT USE	0.00
1 442.2	INDUSTRIAL SALES	-27,916,165.85
1 444.0	STREET LIGHTS	-568,239.89
1 445.0	ACCRUED UNBILLED REVENUE	65,684.00
1 447.0	RESALE	0.00
1 447.1	RESALE	0.00
1 450.0	PENALTIES	-184,114.76
1 451.0	OTHER SERVICE REVENUE	0.00
1 454.0	RENT FROM ELEC PROPERTY	-24,379.90
1 454.101	SURGE PROTECTION REVENUE	0.00
1 456.0	COLLECTION FEES, WHEELING CHGS	-136,492.09
1 456.01	RESALE WHEELING REVENUE	-155,720.47
1 456.02	LOCAL ACCESS CHARGES	-1,022,037.62
1 456.1	INCIDENTAL SERVICES-INCOME	-66.07
1 456.11	INCIDENTAL SVC-NAT'L BEEF-INCOME	0.00
1 456.12	INCIDENTAL SERVICES-MKEC	0.00
1 456.2	INCIDENTAL SERVICES-EXPENSE	6,812.52
1 456.22	INCIDENTAL SVC-NAT'L BEEF-EXP	0.00
1 456.3	PROP TAX & INS CHG-NAT'L BEEF	0.00
1 456.4	CONSTRUCTION ADVANCES FORFEITED	-12,689.88
1 456.5	EXCESS AIC	0.00
1 456.51	69 KV TRANS. LEASE EXPENSE	0.00
1 456.6	CREDIT CARD TRANSACTION FEE-INC	-30,316.25
1 456.61	CREDIT CARD TRANSACTION FEE-EXP	32,937.96
1 555.0	PURCHASED POWER	47,539,988.88
1 562.0	TRANSMISSION STATION EXPENSE	425,656.03
1 563.0	TRANSMISSION OH LINE EXPENSE	250,937.84
1 564.0	TRANSMISSION URD LINE EXPENSE	150.90
1 566.0	MISCELLANEOUS TRANSMISSION EXP	82,150.09
1 566.99	TRANS - TAX CLEARING	0.00
1 568.0	TRANSMISSION OPER SUPER & MAINT	73,750.76

EXHIBIT 4 - SUMMARY TRIAL BALANCE**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Summary Trial Balance****Period Ending: DEC 2013**

Div Account	Description	2013
1 570.0	MTCE OF STATION EQ-TRANSMISSION	51,051.38
1 571.0	MTCE OF OH LINES-TRANSMISSION	179,739.52
1 572.0	MTCE OF URD LINES-TRANSMISSION	0.00
1 573.0	MTCE OF MISC TRANSM PLANT	113.90
1 580.0	DIST - OPER & ENG SUPERVISION	334,269.27
1 582.0	DIST - STATION EXPENSE	279,302.05
1 583.0	DIST - OH LINE EXPENSE	1,063,671.11
1 583.1	OH LINE-SINGLE PHASE	0.00
1 583.2	OH LINE-TWO PHASE	0.00
1 583.3	OH LINE-THREE PHASE	0.00
1 584.0	DIST - URD LINE EXPENSE	197,495.66
1 584.1	URD LINE EXPENSE-SINGLE PHASE	0.00
1 584.2	URD LINE EXPENSE - V PHASE	0.00
1 584.3	URD LINE EXPENSE-THREE PHASE	0.00
1 585.0	DIST - STREET LIGHT EXPENSE	41,455.11
1 586.0	DIST - METER EXPENSE	318,077.39
1 586.1	LARGE POWER METERING	0.00
1 586.2	METER EXPENSE - V PHASE	0.00
1 586.3	METER EXPENSE-3 PHASE	0.00
1 587.0	DIST - CUST INSTALLATION EXPENSE	40,347.54
1 588.0	DIST - MISCELLANEOUS EXPENSE	650,053.12
1 588.5	TRAINING-OPER,MATER,ENG	447,462.41
1 588.99	DIST - TAX CLEARING	780.84
1 589.0	RENTS	0.00
1 590.0	MTCE - OPER & ENG SUPERVISION	281,285.85
1 592.0	MTCE - STATION EQUIPMENT	147,322.91
1 593.0	MTCE - OVERHEAD LINES	971,679.90
1 593.1	MAINTENANCE OF OH LINES-SINGLE P	0.00
1 593.2	MAINTENANCE OF OH LINES-TWO PHAS	0.00
1 593.3	MAINTENANCE OF OH LINES-THREE PH	0.00
1 594.0	MTCE - UNDERGROUND LINES	33,916.94
1 594.1	MAINTENANCE OF URD LINES-SINGLE	0.00
1 594.3	MAINTENANCE OF URD LINES-THREE P	0.00
1 595.0	MTCE - LINE TRANSFORMERS	5,749.79
1 596.0	MTCE - STREET LIGHTS	28,576.86
1 596.1	MTCE - PRIVATE AREA LIGHTS	17,613.50
1 597.0	MTCE - METERS	-7.47
1 597.1	MAINTENANCE--LARGE POWER METERS	0.00
1 598.0	MTCE - MISCELLANEOUS DISTR	221,834.04
1 598.99	MTCE - TAX CLEARING	0.00
1 902.0	METER READING EXPENSE	70,792.99
1 903.0	CUST REC & COLLECTION EXPENSE	1,023,979.27
1 903.1	CASH SHORT/LONG	141.11
1 903.5	TRAINING-CONSUMER ACCOUNTING	24,341.29
1 903.99	CUST ACCTS - TAX CLEARING	6.47
1 904.0	UNCOLLECTABLE ACCOUNTS	60,751.15
1 905.0	MISC. CUSTOMER ACCOUNTS EXPENSES	21,263.82
1 907.0	ECONOMIC DEVELOPMNT/KEY ACCOUNTS	5,793.34
1 907.1	ECONOMIC DEVELOPMNT/USDA (PREV MKT RSRCH	0.00

EXHIBIT 4 - SUMMARY TRIAL BALANCE**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Summary Trial Balance****Period Ending: DEC 2013**

Div Account	Description	2013
1 907.99	ECONOMIC DEVELOPMENT - TAX CLEARING	0.00
1 908.0	CUSTOMER ASSISTANCE EXPENSE	70,820.59
1 908.2	SCHOLARSHIP EXPENSES-MISC	6,045.51
1 908.5	TRAINING-MEMBER SERVICE	800.68
1 908.99	CUST INFO - TAX CLEARING	6.83
1 910.0	MISC. CUSTOMER INFORMATION EXPENSE	6,101.85
1 910.11	YOUTH TOURS	14,073.99
1 912.0	DEMO AND SELLING EXPENSE	7,245.91
1 912.99	SALES - TAX CLEARING	0.00
1 913.0	ADVERTISING EXPENSE	0.00
1 916.0	MISCELLANEOUS SALES EXPENSE	0.00
1 920.0	ADMINISTRATIVE & GEN SALARIES	921,285.92
1 920.5	TRAINING--ADMIN&FIN ACCTG	29,862.98
1 921.0	OFFICE SUPPLIES & EXPENSE	150,674.25
1 921.1	STATE/NATIONAL MEETING EXPENSES	6,316.09
1 921.2	MKEC EXPENSE	0.00
1 921.97	TAXABLE FRINGES-SERVICE AWARD	0.00
1 921.99	TAXABLE FRINGES-CLEARING ACCOUNT	0.00
1 923.0	OUTSIDE SERVICES EMPLOYED	478,805.98
1 923.1	RATE STUDY/FILING	0.00
1 925.0	INJURIES AND DAMAGES	0.00
1 928.0	REGULATORY COMMISSION EXPENSE	0.00
1 929.0	DUPLICATE CHARGES - SPEC _o POWER	-64,458.25
1 930.1	GENERAL ADVERTISING EXPENSE	24,958.62
1 930.2	MISCELLANEOUS EXPENSE	118,402.98
1 930.21	DIRECTORS' EXPENSES	30,675.22
1 930.211	ADVISORY COUNCIL EXPENSE	4,927.86
1 930.22	ANNUAL MEETING EXPENSE	0.00
1 930.23	DUES/EXPENSES-ASSOC ORGANIZATION	510.51
1 930.25	NEWSLETTER EXPENSE	0.00
1 930.26	LOBBYING EXPENSE	5,215.63
1 930.4	EMPLOYEE SOCIALS-XMAS/PICNIC	19,574.18
1 930.99	ADMIN - TAX CLEARING	3.29
1 931.0	RENTS	9,900.00
1 932.0	MAINTENANCE OF GENERAL PLANT	80,472.70
1 932.1	COMPUTER EQUIPMENT REPAIR	28,394.87
1 932.11	WEBSITE EXPENSES	5,400.04
1 932.5	TRAINING-JANITORIAL	0.00
1 998.0	SUSPENSE DEBITS	0.00
1 998.1	OPERATING PROFIT CLEARING	-661,620.96
1 998.2	NON-OPERATING PROFIT CLEARING	2,286,635.59
1 999.0	SUSPENSE CREDITS	0.00

Exhibit 5 – Payroll/Labor Distribution History for Jan-Dec 2013

EXHIBIT 5 - PAYROLL-LABOR DISTRIBUTION HISTORY

SOUTHERN PIONEER ELECTRIC COMPANY

Revision: 61830

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PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2013 TO DEC 2013

Div: 1 - Southern Pioneer

GL GL Div Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
0 242.33		143.20	1,744.16	0.00	-1,744.16	0.00
0 588.0		33.00	1,183.35	766.42	104.65	2,054.42
0 588.5		8.00	213.44	179.39	0.00	392.83
0 903.0		46.00	952.83	756.77	76.46	1,786.06
0 910.3		6.50	136.11	48.94	0.00	185.05
0 920.5		16.75	190.78	23.41	0.00	214.19
0 932.5		8.00	305.91	221.72	0.00	527.63
1 107.2	Total For GL Acct 1 107.2:	23,469.90	726,068.99	374,356.98	71,039.81	1,171,465.78
1 107.21		2,998.50	88,312.73	43,561.38	3,085.56	134,959.67
1 108.8	Total For GL Acct 1 108.8:	4,803.00	153,981.40	75,987.45	13,735.03	243,703.88
1 163.0		3,126.00	78,678.25	62,439.99	15,182.74	156,300.98
1 184.1		79.00	2,638.88	1,510.25	68.34	4,217.47
1 242.3		5,547.91	182,587.63	0.00	0.00	182,587.63
1 242.31		2,568.00	79,353.07	0.00	0.00	79,353.07
1 242.32		249.37	944.11	0.00	0.00	944.11
1 242.33		6,307.25	126,787.43	0.00	-126,787.43	0.00
1 426.1		220.50	5,230.32	2,293.10	641.39	8,164.81
1 562.0		376.00	12,151.22	7,744.71	1,965.34	21,861.27
1 563.0		57.00	2,202.17	1,117.36	150.98	3,470.51
1 564.0		2.00	75.84	44.14	7.33	127.31
1 568.0		751.50	40,113.56	19,522.09	2,706.44	62,342.09
1 570.0		509.50	17,765.03	10,331.45	1,811.19	29,907.67
1 571.0		570.50	27,689.55	14,027.75	2,001.01	43,718.31
1 573.0		2.00	39.00	18.20	8.72	65.92
1 580.0		3,192.00	164,761.62	88,879.81	15,463.19	269,104.62
1 582.0		963.00	33,288.14	19,782.79	3,714.12	56,785.05
1 583.0		3,169.50	108,645.44	58,679.75	9,298.58	176,623.77
1 584.0		1,902.50	67,917.74	36,925.52	5,514.91	110,358.17
1 585.0		54.50	1,914.73	1,035.58	111.50	3,061.81
1 586.0		3,541.25	100,831.22	60,699.92	11,585.68	173,116.82
1 587.0		2.00	52.64	32.90	3.76	89.30
1 588.0		4,124.65	130,127.32	83,999.01	15,183.24	229,309.57
1 588.5		4,106.50	143,668.71	78,350.53	13,862.18	235,881.42
1 590.0		2,910.50	167,262.00	83,916.75	12,236.07	263,414.82
1 592.0		845.50	27,564.32	14,999.63	2,785.47	45,349.42
1 593.0		7,685.50	274,763.56	143,118.45	22,891.97	440,773.98
1 594.0		91.50	3,358.04	1,639.39	235.81	5,233.24
1 595.0		16.00	451.68	209.54	37.83	699.05
1 596.0		298.50	10,485.05	5,884.90	995.64	17,365.59
1 596.1		231.50	7,558.12	4,397.69	828.43	12,784.24
1 598.0		3,822.00	120,950.24	64,571.81	12,422.96	197,945.01
1 902.0		939.00	21,503.46	13,099.98	2,542.16	37,145.60
1 903.0		14,313.90	291,817.13	199,598.94	46,025.96	537,442.03
1 903.5		480.25	9,356.64	6,719.97	1,321.59	17,398.20
1 908.0		767.95	19,138.00	7,128.62	1,864.90	28,131.52
1 908.2		35.25	854.65	265.17	96.82	1,216.64
1 908.5		6.00	237.93	119.42	11.18	368.53
1 910.0		16.50	345.50	124.17	31.45	501.12
1 912.0		38.00	1,490.33	854.15	135.65	2,480.13
1 920.0		3,263.75	78,292.76	35,929.09	12,947.36	127,169.21
1 920.5		46.50	1,252.92	480.74	149.62	1,883.28
1 921.0		10.00	242.23	77.51	29.24	348.98
1 930.26		10.50	219.86	79.02	20.02	318.90
1 930.4		30.00	718.97	310.13	147.58	1,176.68
1 932.0		89.00	1,735.50	611.91	226.37	2,573.78
Grand Total:		108,902.88	\$ 3,340,152.21	\$ 1,627,474.29	\$ 176,774.64	\$ 5,144,401.14

PARAMETERS ENTERED:

Date Selection: Labor Period

Labor Period: JAN 2013 TO DEC 2013

Work Date: All

EXHIBIT 5 - PAYROLL-LABOR DISTRIBUTION HISTORY

Sort By: GL Account
Format: Totals
Include Secondary Distribution: Yes
Employee: All
Employee Division: 1-Southern Pioneer
Employee Department: All
Supervisor: All
Pay: All
GL Account: All
GL Department: All
GL Activity: All
Work Order: All
Job Class: All

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Exhibit 6 – Change in 34.5 Transmission Plant-in-Service (YE 2010- YE 2013)

EXHIBIT 6**Change in 34.5 Sub-Transmission Plant in Service (YE 2010 - YE 2013)**

Work Order Description	Capitalized Dollars
Coldwater - Greensburg	\$ 989,833.37
H&H - Medicine Lodge	\$ 948,075.55
Breakers - Medicine Lodge Substation	\$ 125,663.54
Cimarron River - Kismet	\$ 376,527.97
Cudehey - Fowler Phase 1	\$ 238,521.97
Cudehey - Fowler Phase 2	\$ 188,285.12
Cudehey - Fowler Phase 3	\$ 188,679.26
Cudehey - Fowler Phase 4	\$ 160,533.61
SPECo Fowler - CMS Fowler	\$ 77,171.80
CMS Fowler - Clark Co. Line	\$ 418,415.33
Fowler - Englewood	\$ 483,528.19
Englewood Junction - Victory meter	\$ 215,067.79
4th and Oklahoma Rebuild 8th to 5th	\$ 105,672.87
SemCrude 115-34.5 Substation	\$ 278,458.71
SemCrude 34.5 Line	\$ 491,960.20
Sun City Transmission 115/34 Transformer	\$ 758,932.80
SI266-725 90th St Coats	\$ 145,333.33
SPCC Pratt Transmission Sub	\$ 205,029.99
Coats - Hwy 54 four corners	\$ 604,870.77
Sun City Junction - Coldwater	\$ 675,647.50
Greensburg - Haviland	\$ 274,857.01
US 54 & 50th Ave	\$ 202,938.11
West of Coats	\$ 110,452.45
Storm Repairs	\$ 164,913.52
Pole Replacements -- Osmose Rejects	\$ 349,614.34
Other Changes or Replacements	\$ 84,691.31
Total	\$ 8,863,676.41

Exhibit 7 – Outstanding Debt Balances

EXHIBIT 7 -- Outstanding Debt Balances

Note Designation	Note Holder	Date of Origination	Original Outstanding Principle	Interest Rate	12/31/13 Outstanding Principle
RX0435T1A	CoBank	24-Oct-11	\$ 6,121,214.60	6.66%	\$ 5,594,750.56
RX0435T2	CoBank	24-Oct-11	\$ 20,861,364.76	5.37%	\$ 20,203,165.13
RX0435T3	CoBank	24-Oct-11	\$ 63,688,239.37	5.37%	\$ 61,723,290.24
RX0435T4-1	CoBank	19-Dec-12	\$ 9,000,000.00	4.75%	\$ 9,000,000.00
RX0435T4-2	CoBank	13-Sep-13	\$ 6,000,000.00	5.96%	\$ 6,000,000.00
Total LT Debt			<u>\$ 105,670,818.73</u>		<u>\$ 102,521,205.93</u>

Exhibit 8 – Operating Statements and Balance Sheets (2013)

EXHIBIT 8 - OPERATING STATEMENTS and BALANCE SHEETS**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Financial And Operating Report Electric Distribution****INCOME STATEMENT FOR YE 2013**

Item	2013
1. Operating Revenue and Patronage Capital	
1 412.0 ELEC PLANT LEASED TO OTHERS	0.00
1 413.0 EXP OF ELEC PLANT-LEASED	0.00
1 440.0 RESIDENTIAL SALES	16,884,338.38
1 440.1 RURAL RES 1 & 3	0.00
1 440.3 REVENUE	0.00
1 440.31 VILLAGES	0.00
1 440.32 RES-ULYSSES/MANTER/MOSCOW/ROLLA	0.00
1 441.0 IRRIGATION SALES	244,741.32
1 442.1 COMMERCIAL SALES	18,831,901.67
1 442.11 DO NOT USE	0.00
1 442.12 TOWN-COMM SM	0.00
1 442.13 DO NOT USE	0.00
1 442.14 RURAL-COMM SM	0.00
1 442.15 CITY PUMP SALES	804,415.99
1 442.16 DO NOT USE	0.00
1 442.17 DO NOT USE	0.00
1 442.2 INDUSTRIAL SALES	27,916,165.85
1 444.0 STREET LIGHTS	568,239.89
1 445.0 ACCRUED UNBILLED REVENUE	-65,684.00
1 447.0 RESALE	0.00
1 447.1 RESALE	0.00
1 450.0 PENALTIES	184,114.76
1 451.0 OTHER SERVICE REVENUE	0.00
1 454.0 RENT FROM ELEC PROPERTY	24,379.90
1 454.101 SURGE PROTECTION REVENUE	0.00
1 456.0 COLLECTION FEES, WHEELING CHGS	136,492.09
1 456.01 RESALE WHEELING REVENUE	155,720.47
1 456.02 LOCAL ACCESS CHARGES	1,022,037.62
1 456.1 INCIDENTAL SERVICES-INCOME	66.07
1 456.11 INCIDENTAL SVC-NAT'L BEEF-INCOME	0.00
1 456.12 INCIDENTAL SERVICES-MKEC	0.00
1 456.2 INCIDENTAL SERVICES-EXPENSE	-6,812.52
1 456.22 INCIDENTAL SVC-NAT'L BEEF-EXP	0.00
1 456.3 PROP TAX & INS CHG-NAT'L BEEF	0.00
1 456.4 CONSTRUCTION ADVANCES FORFEITED	12,689.88
1 456.5 EXCESS AIC	0.00
1 456.51 69 KV TRANS. LEASE EXPENSE	0.00
1 456.6 CREDIT CARD TRANSACTION FEE-INC	30,316.25
1 456.61 CREDIT CARD TRANSACTION FEE-EXP	-32,937.96
Total for Line 1:	66,710,185.66
2. Power Production Expense	0.00
3. Cost of Purchased Power	
1 555.0 PURCHASED POWER	47,539,988.88
Total for Line 3:	47,539,988.88
4. Transmission Expense	
1 562.0 TRANSMISSION STATION EXPENSE	425,656.03
1 563.0 TRANSMISSION OH LINE EXPENSE	250,937.84
1 564.0 TRANSMISSION URD LINE EXPENSE	150.90
1 566.0 MISCELLANEOUS TRANSMISSION EXP	82,150.09

EXHIBIT 8 - OPERATING STATEMENTS and BALANCE SHEETS**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Financial And Operating Report Electric Distribution****INCOME STATEMENT FOR YE 2013**

	Item	2013
1 566.99	TRANS - TAX CLEARING	0.00
1 568.0	TRANSMISSION OPER SUPER & MAINT	73,750.76
1 570.0	MTCE OF STATION EQ-TRANSMISSION	51,051.38
1 571.0	MTCE OF OH LINES-TRANSMISSION	179,739.52
1 572.0	MTCE OF URD LINES-TRANSMISSION	0.00
1 573.0	MTCE OF MISC TRANSM PLANT	113.90
	Total for Line 4:	1,063,550.42
5.	Regional Market Expense	0.00
6.	Distribution Expense - Operation	
1 580.0	DIST - OPER & ENG SUPERVISION	334,269.27
1 582.0	DIST - STATION EXPENSE	279,302.05
1 583.0	DIST - OH LINE EXPENSE	1,063,671.11
1 583.1	OH LINE-SINGLE PHASE	0.00
1 583.2	OH LINE-TWO PHASE	0.00
1 583.3	OH LINE-THREE PHASE	0.00
1 584.0	DIST - URD LINE EXPENSE	197,495.66
1 584.1	URD LINE EXPENSE-SINGLE PHASE	0.00
1 584.2	URD LINE EXPENSE - V PHASE	0.00
1 584.3	URD LINE EXPENSE-THREE PHASE	0.00
1 585.0	DIST - STREET LIGHT EXPENSE	41,455.11
1 586.0	DIST - METER EXPENSE	318,077.39
1 586.1	LARGE POWER METERING	0.00
1 586.2	METER EXPENSE - V PHASE	0.00
1 586.3	METER EXPENSE-3 PHASE	0.00
1 587.0	DIST - CUST INSTALLATION EXPENSE	40,347.54
1 588.0	DIST - MISCELLANEOUS EXPENSE	650,053.12
1 588.5	TRAINING-OPER,MATER,ENG	447,462.41
1 588.99	DIST - TAX CLEARING	780.84
1 589.0	RENTS	0.00
	Total for Line 6:	3,372,914.50
7.	Distribution Expense - Maintenance	
1 590.0	MTCE - OPER & ENG SUPERVISION	281,285.85
1 592.0	MTCE - STATION EQUIPMENT	147,322.91
1 593.0	MTCE - OVERHEAD LINES	971,679.90
1 593.1	MAINTENANCE OF OH LINES-SINGLE P	0.00
1 593.2	MAINTENANCE OF OH LINES-TWO PHAS	0.00
1 593.3	MAINTENANCE OF OH LINES-THREE PH	0.00
1 594.0	MTCE - UNDERGROUND LINES	33,916.94
1 594.1	MAINTENANCE OF URD LINES-SINGLE	0.00
1 594.3	MAINTENANCE OF URD LINES-THREE P	0.00
1 595.0	MTCE - LINE TRANSFORMERS	5,749.79
1 596.0	MTCE - STREET LIGHTS	28,576.86
1 596.1	MTCE - PRIVATE AREA LIGHTS	17,613.50
1 597.0	MTCE - METERS	-7.47
1 597.1	MAINTENANCE--LARGE POWER METERS	0.00
1 598.0	MTCE - MISCELLANEOUS DISTR	221,834.04
1 598.99	MTCE - TAX CLEARING	0.00
	Total for Line 7:	1,707,972.32
8.	Customer Accounts Expense	
1 902.0	METER READING EXPENSE	70,792.99

EXHIBIT 8 - OPERATING STATEMENTS and BALANCE SHEETS**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Financial And Operating Report Electric Distribution****INCOME STATEMENT FOR YE 2013**

	Item	2013
1 903.0	CUST REC & COLLECTION EXPENSE	1,023,979.27
1 903.1	CASH SHORT/LONG	141.11
1 903.5	TRAINING-CONSUMER ACCOUNTING	24,341.29
1 903.99	CUST ACCTS - TAX CLEARING	6.47
1 904.0	UNCOLLECTABLE ACCOUNTS	60,751.15
1 905.0	MISC. CUSTOMER ACCOUNTS EXPENSES	21,263.82
	Total for Line 8:	1,201,276.10
9.	Customer Service and Informational Expense	
1 907.0	ECONOMIC DEVELOPMNT/KEY ACCOUNT	5,793.34
1 907.1	ECONOMIC DEVELOPMNT/USDA (PREV M	0.00
1 907.99	ECONOMIC DEVELOPMENT - TAX CLEARIN	0.00
1 908.0	CUSTOMER ASSISTANCE EXPENSE	70,820.59
1 908.2	SCHOLARSHIP EXPENSES-MISC	6,045.51
1 908.5	TRAINING-MEMBER SERVICE	800.68
1 908.99	CUST INFO - TAX CLEARING	6.83
1 910.0	MISC. CUSTOMER INFORMATION EXPENS	6,101.85
1 910.11	YOUTH TOURS	14,073.99
	Total for Line 9:	103,642.79
10.	Sales Expense	
1 912.0	DEMO AND SELLING EXPENSE	7,245.91
1 912.99	SALES - TAX CLEARING	0.00
1 913.0	ADVERTISING EXPENSE	0.00
1 916.0	MISCELLANEOUS SALES EXPENSE	0.00
	Total for Line 10:	7,245.91
11.	Administrative and General Expense	
1 920.0	ADMINISTRATIVE & GEN SALARIES	921,285.92
1 920.5	TRAINING--ADMIN&FIN ACCTG	29,862.98
1 921.0	OFFICE SUPPLIES & EXPENSE	150,674.25
1 921.1	STATE/NATIONAL MEETING EXPENSES	6,316.09
1 921.2	MKEC EXPENSE	0.00
1 921.97	TAXABLE FRINGES-SERVICE AWARD	0.00
1 921.99	TAXABLE FRINGES-CLEARING ACCOUNT	0.00
1 923.0	OUTSIDE SERVICES EMPLOYED	478,805.98
1 923.1	RATE STUDY/FILING	0.00
1 925.0	INJURIES AND DAMAGES	0.00
1 928.0	REGULATORY COMMISSION EXPENSE	0.00
1 929.0	DUPLICATE CHARGES - SPECo POWER	-64,458.25
1 930.1	GENERAL ADVERTISING EXPENSE	24,958.62
1 930.2	MISCELLANEOUS EXPENSE	118,402.98
1 930.21	DIRECTORS' EXPENSES	30,675.22
1 930.211	ADVISORY COUNCIL EXPENSE	4,927.86
1 930.22	ANNUAL MEETING EXPENSE	0.00
1 930.23	DUES/EXPENSES-ASSOC ORGANIZATION	510.51
1 930.25	NEWSLETTER EXPENSE	0.00
1 930.26	LOBBYING EXPENSE	5,215.63
1 930.4	EMPLOYEE SOCIALS-XMAS/PICNIC/OTHE	19,574.18
1 930.99	ADMIN - TAX CLEARING	3.29
1 931.0	RENTS	9,900.00
1 932.0	MAINTENANCE OF GENERAL PLANT	80,472.70
1 932.1	COMPUTER EQUIPMENT REPAIR	28,394.87

EXHIBIT 8 - OPERATING STATEMENTS and BALANCE SHEETS**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Financial And Operating Report Electric Distribution****INCOME STATEMENT FOR YE 2013**

	Item	2013
1 932.11	WEBSITE EXPENSES	5,400.04
1 932.5	TRAINING-JANITORIAL	0.00
Total for Line 11:		1,850,922.87
12.	Total Operation & Maintenance Expense (2 thru 11)	56,847,513.79
13.	Depreciation & Amortization Expense	
1 403.5	DEPR-TRANS PLANT	487,358.98
1 403.6	DEPR-DISTR PLANT	1,245,872.23
1 403.7	DEPR-GENERAL PLANT	117,190.69
1 406.0	AMORT OF ELEC PLANT ACQ ADJ	785,458.80
Total for Line 13:		2,635,880.70
14.	Tax Expense - Property & Gross Receipts	
1 408.1	PROPERTY TAX	0.00
Total for Line 14:		0.00
15.	Tax Expense - Other	
1 409.1	INCOME TAX EXPENSE-OPERATING	0.00
1 409.2	INCOME TAX EXPENSE-NON OPERATING	0.00
1 410.1	DEFERRED INCOME TAX EXP-OPER	0.00
1 410.2	DEFERRED INCOME TAX EXP-NON OPER	0.00
1 411.1	DEF INCOME TAX EXP (CR)-OPER	1,103,296.00
1 411.2	DEF INCOME TAX EXP (CR)-NON OPER	0.00
1 411.22	DEF KS INCOME TAX (CR)-NON OPER	0.00
Total for Line 15:		1,103,296.00
16.	Interest on Long-Term Debt	
1 427.1	INTEREST EXP-RUS CONSTRUCTION	0.00
1 427.15	INTEREST EXP-COBANK LT	5,452,633.25
1 427.2	INTEREST EXP-CFC	0.00
1 427.3	INTEREST EXP	5,610.32
1 427.4	INTEREST EXP-MISCELLANEOUS	0.00
1 427.99	INTEREST EXP-NON DEDUCTIBLE-TAX	0.00
Total for Line 16:		5,458,243.57
17.	Interest Charged to Construction - Credit	0.00
18.	Interest Expense - Other	
1 431.0	INTEREST EXPENSE-SECURITY DEP	1,565.01
1 431.1	INTEREST-COBANK LINE OF CREDIT	0.00
1 431.2	INTEREST EXPENSE-OTHER	9,907.74
1 431.3	INTEREST EXPENSE-TAXES	0.00
1 431.75	INTEREST-COBANK LINE OF CREDIT	77,451.83
1 431.76	INTEREST-COBANK LINE OF CREDIT	0.00
1 431.99	INTEREST EXP-NON DEDUCTIBLE-TAX	0.00
Total for Line 18:		88,924.58
19.	Other Deductions	
1 426.1	DONATIONS	34,036.12
1 426.13	SCHOLARSHIP AWARDS	14,000.00
1 426.3	PENALTIES	20.14
1 426.5	OTHER DEDUCTIONS	241.96
1 426.6	PENSION NET PERIODIC BENEFIT COST	856,830.00
1 428.0	AMORTIZATION OF MORTGAGE FEES	9,939.72
1 428.1	AMORTIZATN LOSS-REACQUIRED DEBT	322,880.04
Total for Line 19:		1,237,947.98
20.	Total Cost of Electric Service (12 thru 19)	67,371,806.62

EXHIBIT 8 - OPERATING STATEMENTS and BALANCE SHEETS**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Financial And Operating Report Electric Distribution****INCOME STATEMENT FOR YE 2013**

Item	2013
21. Patronage Capital & Operating Margins (1 minus 20)	-661,620.96
22. Non Operating Margins - Interest	
1 419.0 NON-OPERATING MARGINS-INTEREST	831.30
Total for Line 22:	831.30
23. Allowance for Funds Used During Construction	0.00
24. Income (Loss) from Equity Investments	
1 418.11 EQUITY EARN/LOSS IN SUBSID-MKEC	1,393,573.08
Total for Line 24:	1,393,573.08
25. Non Operating Margins - Other	
1 415.0 REVENUES FROM MERCHANDISING	11,441.18
1 416.0 COSTS OF MERCHANDISING	-2,766.20
1 417.0 NONUTILITY OPERATIONS REVENUE	0.00
1 417.1 NONUTILITY OPERATIONS EXPENSE	0.00
1 421.0 MISC. NON-OPERATING INCOME	337.22
1 421.1 GAIN ON DISPOSITION OF PROPERTY	0.00
1 421.2 LOSS ON DISPOSITION OF PROP	-6,446.92
Total for Line 25:	2,565.28
26. Generation and Transmission Capital Credits	
1 423.0 G&T CAPITAL CREDITS	0.00
Total for Line 26:	0.00
27. Other Capital Credits and Patronage Dividends	
1 424.0 OTHER CAPITAL CREDITS	889,665.93
Total for Line 27:	889,665.93
28. Extraordinary Items	
1 435.1 EXTRAORDINARY ITEMS	0.00
1 435.2 EXTRAORDINARY ITEMS	0.00
Total for Line 28:	0.00
29. Patronage Capital or Margins (21 thru 28)	1,625,014.63

Cash-Tax Payments Made (cash paid, not an accrual):

1 236.71	ACCR FEDERAL INCOME TAX	47,000.00
1 236.72	ACCR KANSAS INCOME TAX	0.00

EXHIBIT 8 - OPERATING STATEMENTS and BALANCE SHEETS**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Financial And Operating Report Electric Distribution****BALANCE SHEET FOR DEC 2013**

	<u>2013</u>
ASSETS AND OTHER DEBITS	
1. Total Utility Plant in Service	
1 102.0 ELECTRIC PLANT PURCHASED OR SOLD	0.00
1 106.0 COMPLETED CONSTRUCTN-NOT CLASSIF	0.00
1 114.0 ACQUISITION ADJUSTMENT	23,558,384.35
1 301.0 ORGANIZATION	0.00
1 302.0 FRANCHISES & CONSENTS	0.00
1 340.0 LAND AND LAND RIGHTS	0.00
1 341.0 STRUCTURES & IMPROVEMENTS	0.00
1 342.0 FUEL HOLDERS, PROD ACCESSORIES	0.00
1 343.0 PRIME MOVERS (INTERNAL COMB)	0.00
1 344.0 GENERATORS	0.00
1 345.0 ACCESSORY ELEC EQUIPMENT	0.00
1 346.0 MISC POWER PLANT EQUIPMENT	0.00
1 350.0 TRANS-LAND AND LAND RIGHTS	0.00
1 350.1 TRANS-LAND	36,619.74
1 350.2 TRANS-LAND RIGHTS & R.O.W.	67,695.65
1 352.0 TRANS-SUB STRUCTURES & IMPRVMNTS	0.00
1 353.0 TRANS-SUBSTATION EQUIPMENT	6,705,410.49
1 353.1 DO NOT USE	0.00
1 355.0 POLES AND FIXTURES-TRANS	8,880,395.68
1 355.1 DO NOT USE	0.00
1 356.0 OH CONDUCTORS AND DEVICES	8,425,343.39
1 356.1 DO NOT USE	0.00
1 358.0 URD CONDUCTORS & DEVICES-TRANS	0.00
1 358.1 DO NOT USE	0.00
1 360.0 LAND AND LAND RIGHTS-DISTR	0.00
1 360.1 DISTR-LAND	16,305.93
1 360.2 DISTR-LAND RIGHTS & R.O.W.	65,362.61
1 361.0 DISTR-SUB STRUCTURES & IMPRVMNTS	0.00
1 362.0 DISTR-STATION EQUIPMENT	9,057,661.58
1 362.1 DO NOT USE	0.00
1 364.0 DISTR-POLES, TOWERS, FIXTURES	12,092,221.02
1 365.0 DISTR-OH CONDUCTOR AND DEVICES	9,929,701.96
1 366.0 DISTR-URD CONDUIT	0.00
1 367.0 DISTR-URD CONDUCTOR AND DEVICES	2,568,857.27
1 368.0 DISTR-LINE TRANSFORMERS	6,591,764.64
1 368.1 DISTR-LN TRANSFORMERS-OTHER EQ	0.00
1 368.2 DISTR-LN TRF-CONVENTIONAL	0.00
1 368.3 DISTR-LN TRF-PADMOUNT	0.00
1 369.0 SERVICES	0.00
1 369.1 DISTR-OHD SERVICES	1,633,235.01
1 369.2 DISTR-URD SERVICES	0.00
1 370.0 METERS	5,789,736.24
1 370.1 DISTR-METERS OTHER	0.00
1 370.2 DISTR-METERS PURPA	0.00
1 371.0 DISTR-INSTALL CUST PREMISES	340,668.06
1 373.0 STREET LIGHTING	1,477,199.31

EXHIBIT 8 - OPERATING STATEMENTS and BALANCE SHEETS**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Financial And Operating Report Electric Distribution****BALANCE SHEET FOR DEC 2013**

	2013
1 389.0 LAND AND LAND RIGHTS	140,161.31
1 390.0 GEN-STRUCTURES AND IMPROVEMENTS	1,682,598.44
1 390.99 ASSET CLEARING	0.00
1 391.0 GEN-OFFICE EQUIPMENT	139,914.89
1 391.1 GEN-COMPUTER EQUIPMENT	327,516.22
1 392.0 GEN-TRANSPORTATION EQUIPMENT	2,887,567.05
1 392.1 TRANSPORTATION EQUIPMENT SMALL	0.00
1 392.2 TRANSPORTATION EQUIPMENT LARGE	0.00
1 392.3 GEN-TRANS EQUIPMENT-TRAILERS	231,807.07
1 392.31 TRAILERS - SMALL	0.00
1 392.32 TRAILERS - LARGE	0.00
1 393.0 GEN-NON MOBILE STORES EQUIPMENT	142,187.35
1 393.1 GEN-STORES MOBILE EQUIPMENT	168,663.19
1 394.0 GEN-TOOLS/SHOP/GARAGE EQUIPMENT	22,192.89
1 395.0 GEN-LABORATORY EQUIPMENT	242,903.17
1 395.1 LAB EQUIPMENT - OTHER	0.00
1 396.0 GEN-POWER OPERATED EQUIPMENT	52,899.90
1 396.1 POWER OPERATED EQUIP - MECH	0.00
1 396.3 POWER OPERATED EQUIP - MTCE	0.00
1 397.0 GEN-COMMUNICATION EQUIPMENT	337,639.68
1 398.0 GEN-MISC NON MOBILE EQUIPMENT	41,426.31
1 398.1 MISC MOBILE EQUIPMENT	0.00
Total for Line 1:	103,654,040.40
2. Construction Work in Progress	
1 107.2 CONSTRUCTION WORK IN PROGRESS	7,678,823.63
1 107.21 CONSTRUCTION EXPENSE-HOLDING	-42,944.63
1 107.23 CONSTRUCTION - DEPR EXP (CLRNG)	0.00
1 107.3 DO NOT USE-CONSTRUCTION WORK IN	0.00
Total for Line 2:	7,635,879.00
3. Total Utility Plant (1 + 2)	111,289,919.40
4. Accum. Provision for Depreciation and Amort.	
1 108.5 ACC DEPR-TRANSMISSION PLANT	5,780,829.27
1 108.501 GAIN/LOSS ON DISPOSITION-TRNS PL	-665,979.43
1 108.6 ACC DEPR-DIST PLANT	13,196,014.27
1 108.601 GAIN/LOSS ON DISP OF DISTR PLANT	-1,856,683.47
1 108.71 ACC DEPR-OFFICE & WAREHOUSE	397,111.96
1 108.72 ACC DEPR-OFFICE FURN & EQUIP	312,807.84
1 108.73 ACC DEPR-TRANSP EQUIP	1,432,797.85
1 108.74 ACC DEPR-STORES	95,047.47
1 108.75 ACC DEPR-SHOP EQUIP	11,707.27
1 108.76 ACC DEPR-LAB EQUIP	48,141.85
1 108.77 ACC DEPR-TOOLS & EQUIP	2,457.92
1 108.78 ACC DEPR-COMMUNICATION EQUIP	58,379.00
1 108.79 ACC DEPR-MISC. EQUIP	23,735.38
1 108.8 RETIREMENT WORK IN PROGRESS	-205,491.85
1 108.81 RETIREMENT EXPENSE-HOLDING	7,957.41
1 111.0 ACC AMORT-ELEC PLANT IN SERVICE	0.00
1 115.0 ACC AMORT-ACQ ADJUST	4,707,346.47

EXHIBIT 8 - OPERATING STATEMENTS and BALANCE SHEETS**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Financial And Operating Report Electric Distribution****BALANCE SHEET FOR DEC 2013**

	2013
Total for Line 4:	<u>23,346,179.21</u>
5. Net Utility Plant (3 - 4)	87,943,740.19
6. Non-Utility Property (Net)	
1 121.0 NON-UTILITY PROPERTY	0.00
1 122.1 ACC DEPR.-NON UTILITY PROPERTY	0.00
Total for Line 6:	<u>0.00</u>
7. Invest. in Subsidiary Companies	
1 123.15 INVEST - MID-KANSAS ELECTRIC CO.	8,644,978.08
Total for Line 7:	<u>8,644,978.08</u>
8. Invest. in Assoc. Org. - Patronage Capital	
1 123.1 INV ASSOC CO PAT CAP	0.00
Total for Line 8:	<u>0.00</u>
9. Invest. in Assoc. Org. - Other - General Funds	
1 123.23 INV ASSOC CO GENERAL	0.00
1 123.2301 INV ASSOC CO GEN-COBANK MBSHP	1,000.00
1 123.2302 INV ASSOC CO GEN-COBANK PATRONAG	864,061.05
Total for Line 9:	<u>865,061.05</u>
10. Invest. in Assoc. Org. - Other - Nongeneral Funds	0.00
11. Invest. in Economic Development Projects	0.00
12. Other Investments	
1 124.0 OTHER INVESTMENTS	278,519.04
1 124.001 OTHER INV-PIONEER COMMUNICATIONS	147.58
1 124.002 OTHER INV-FEDERATED RURAL INS EX	99,777.00
1 124.006 OTHER INV-NISC CAPITAL CREDITS	50,285.90
1 124.1 U.S. TREASURY NOTES	0.00
1 124.2 CFC - MEDIUM-TERM NOTES	0.00
1 124.3 CERTIFICATES OF DEPOSIT-L.T.	0.00
1 124.4 OTHER LONG-TERM SECURITIES	0.00
1 124.8 RESTRICTED ASSETS-RETIREMENT PLN	0.00
Total for Line 12:	<u>428,729.52</u>
13. Special Funds	
1 128.0 OTHER SPEC FUNDS-DEF COMPENSATN	0.00
Total for Line 13:	<u>0.00</u>
14. Total Other Property & Investments (6 thru 13)	<u>9,938,768.65</u>
15. Cash - General Funds	
1 131.1 CASH-FNB LIBERAL-GENERAL	152,816.26
1 131.11 CASH-FNB LIBERAL-PAYROLL	0.00
1 131.12 CASH-WACHOVIA-GENERAL	-182,132.97
1 131.121 CASH-COBANK OVERNIGHT INVESTMENT	1,501,965.93
1 131.13 CASH-GENERAL-ECON.DEV.GRANT FUN	0.00
1 131.14 CASH-GEN-ECON DEV LOANS	0.00
1 131.15 CASH-FNB LIBERAL-FSA PLAN	38,204.83
1 131.16 CASH-BANKCORP-FSA COLL	0.00
1 131.21 CASH-WESTERN STATE BANK	0.00
1 131.22 CASH-PEOPLES BANK	250,669.52
1 131.23 CASH-GRANT COUNTY BANK	547,522.32
1 131.73 CASH-CFC DAILY FUND	0.00
1 131.97 CASH-CC&E-CHECK CLEARING ACCOUN	0.00

EXHIBIT 8 - OPERATING STATEMENTS and BALANCE SHEETS**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Financial And Operating Report Electric Distribution****BALANCE SHEET FOR DEC 2013**

		2013
1 131.99	CASH-DEPOSIT CLEARING ACCOUNT	0.00
1 135.0	CASH-WORKING FUNDS	2,550.00
	Total for Line 15:	2,311,595.89
16.	Cash - Construction Funds - Trustee	
1 131.2	CASH-CONSTRUCTION FUND	0.00
	Total for Line 16:	0.00
17.	Special Deposits	
1 134.0	SPECIAL DEPOSITS	0.00
	Total for Line 17:	0.00
18.	Temporary Investments	
1 136.0	TEMPORARY INVESTMENTS	0.00
	Total for Line 18:	0.00
19.	Notes Receivable (Net)	
1 141.0	NOTES RECEIVABLE-EE COMP CONTR	3,820.36
1 141.13	CURRENT PORTION - LT RECEIVABLES	0.00
1 141.2	NOTES REC. - LINE EXTENSION CNTR	148,242.53
	Total for Line 19:	152,062.89
20.	Accounts Receivable - Sales of Energy (Net)	
1 142.1	CUSTOMER ACCOUNTS RECEIVABLE	2,257,423.33
1 142.11	CUSTOMER ACCOUNTS RECEIVABLE-ADJ	6,227.56
1 142.15	CUSTOMER ACCOUNTS RECEIVABLE-ADJ	2,519,499.44
1 144.1	UNCOLLECTABLE ACCOUNTS	752,781.50
1 144.4	ACC PROV UNCOLL ACCOUNTS	-757,381.50
	Total for Line 20:	4,778,550.33
21.	Accounts Receivable - Other (Net)	
1 142.2	ACCOUNTS RECEIVABLE-OTHER	132,957.52
1 142.201	UNCOLLECTABLE ACCOUNTS-OTHER	9,074.08
1 142.202	ACC PROV UNCOLL ACCOUNTS-OTHER	-14,664.07
1 142.22	ACCTS REC-PAYROLL TRANS LOANS	44,505.79
1 142.299	A/R CLEARING-SPECo	18,105.14
1 142.3	NSF CHECKS-CLEARING ACCOUNT	0.00
1 142.4	ACCOUNTS RECEIVABLE-MISC	34,568.00
1 142.5	DEPOSIT RECEIVABLE	0.00
1 142.92	OA CLEARING	-231.41
1 142.97	CASH DRAWER - CLEARING	0.00
1 142.98	EL/AP CLEARING	0.00
1 142.99	OA/EL CLEARING	0.00
	Total for Line 21:	224,315.05
22.	Renewable Energy Credits	0.00
23.	Material and Supplies - Electric & Other	
1 154.0	MATERIAL AND SUPPLIES	1,055,732.80
1 154.5	HD CONSIGNMENT INVENTORY	5,287.46
1 155.0	MATERIAL FOR RESALE	0.00
1 163.0	STORES EXPENSE	98,593.23
	Total for Line 23:	1,159,613.49
24.	Prepayments	
1 165.1	PREPAYMENT-PROP/DOM/FLEET INS	146,302.20
1 165.2	PREPAYMENT-LTD & LIFE INSURANCE	2,923.36

EXHIBIT 8 - OPERATING STATEMENTS and BALANCE SHEETS**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Financial And Operating Report Electric Distribution****BALANCE SHEET FOR DEC 2013**

		2013
1 165.3	PREPAYMENT-EMPLOYEE HEALTH INS	0.00
1 165.5	PREPAYMENT-POSTAGE	0.00
1 165.6	PREPAYMENT-RENT	500.00
1 165.7	PREPAYMENT-WORKMEN'S COMP PREM	88,422.00
1 165.8	PREPAYMENT-DEF BEN PENSION PLAN	0.00
1 165.9	PREPAYMENT-MISCELLANEOUS	0.00
	Total for Line 24:	238,147.56
25.	Other Current and Accrued Assets	
1 171.0	INTEREST & DIVIDENDS RECEIVABLE	0.00
1 173.0	UNBILLED REVENUE	1,834,610.00
	Total for Line 25:	1,834,610.00
26.	Total Current and Accrued Assets (15 thru 25)	10,698,895.21
27.	Regulatory Assets	0.00
28.	Other Deferred Debits	
1 181.0	UNAMORT DEBT DISC & EXP	0.00
1 183.0	PRELIM SURVEY & INVEST CHG	0.00
1 183.3	AMI METER & MODULE EQUIPMENT	0.00
1 183.5	MORTGAGE REGISTRATION FEES	278,753.27
1 184.0	DO NOT USE VEHICLE EXP CLEARING	0.00
1 184.1	TRANSPORTN EXP CLEARING-ONE TIME	-39.59
1 184.2	TRANSPORTN EXP CLEARING-RECURRIN	61,055.64
1 186.1	MISC DEFERRED DEBITS	678.82
1 186.2	MISC DEF DEBITS-RETIREMENT	0.00
1 186.3	MISC DEF DEBITS-PROGRAMMING	18,988.66
1 186.4	DO NOT USE - DEFERRED DEBIT-SALES T	0.00
1 186.99	DEF DEBIT-ACQUISITION TRUE-UP	0.00
1 189.0	UNAMORTIZED LOSS-REACQUIRED DEBT	8,986,827.78
1 190.0	ACCUM DEFERRED INCOME TAX ASSET	316,085.00
1 190.7	ACCUM DEFERRED INCOME TAX ASSET-OCI-MKEC	0.00
1 190.8	ACCUM DEFERRED INCOME TAX ASSET-OCI-PENSION	359,883.00
	Total for Line 28:	10,022,232.58
29.	Total Assets and Other Debits (5 + 14 + 26 thru 28)	118,603,636.63
LIABILITIES AND OTHER CREDITS		
30.	Memberships	0.00
31.	Patronage Capital	
1 201.1	PATRONAGE CAPITAL	2,397,892.18
1 998.1	OPERATING PROFIT CLEARING	661,620.96
1 998.2	NON-OPERATING PROFIT CLEARING	-2,286,635.59
	Total for Line 31:	772,877.55
32.	Operating Margins - Prior Years	
1 201.2	PATRONAGE CAPITAL-ASSIGNABLE-DO NOT USE	0.00
1 219.1	OPERATING MARGIN	0.00
1 219.2	NON-OPERATING CAPITAL	0.00
1 219.4	OTHER MARG & EQUITIES-PRIOR PERI	0.00
	Total for Line 32:	0.00
33.	Operating Margins - Current Year	-661,620.96
34.	Non-Operating Margins	2,286,635.59
35.	Other Margins and Equities	

EXHIBIT 8 - OPERATING STATEMENTS and BALANCE SHEETS**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Financial And Operating Report Electric Distribution****BALANCE SHEET FOR DEC 2013**

		2013
1 208.0	DONATED CAPITAL	13,145.30
1 208.1	RUS ECON DEV LOAN FUNDS REPAID	0.00
1 209.7	OTHER COMPREHENSIVE INC-MKEC	74,259.88
1 209.71	OTHER COMPREHENSIVE INC-MKEC-DEF TAX	-28,872.00
1 209.8	OTHER COMPREHENSIVE INC-RETIRMNT	-925,419.00
1 209.81	OTHER COMPREHENSIVE INC-RETIRMNT-DEF TAX	359,883.00
	Total for Line 35:	-507,002.82
36.	Total Margins & Equities (30 thru 35)	1,890,889.36
37.	Long-Term Debt - RUS (Net)	
1 224.3	LONG-TERM RUS NOTES EXECUTED	0.00
1 224.4	RUS NOTES NOT EXEC-CONST	0.00
	Total for Line 37:	0.00
38.	Long-Term Debt - FFB - RUS Guaranteed	0.00
39.	Long-Term Debt - Other - RUS Guaranteed	0.00
40.	Long-Term Debt - Other (Net)	
1 224.12	LONG-TERM CFC NOTES EXECUTED	0.00
1 224.13	CFC NOTES NOT EXECUTED	0.00
1 224.14	OTHER LONG TERM DEBT	0.00
1 224.15	LT DEBT - COBANK	100,934,168.92
1 224.16	LT DEBT - NCSC	0.00
1 228.8	OTHER LT DEBT-RETIREMENT PLAN	1,753,982.00
	Total for Line 40:	102,688,150.92
41.	Long-Term Debt - RUS Econ. Devel. (Net)	0.00
42.	Payments - Unapplied	0.00
43.	Total Long-Term Debt (37 thru 41 - 42)	102,688,150.92
44.	Obligations Under Capital Leases - Noncurrent	
1 228.7	OTHER LTD-COBANK LEASE	72,570.95
	Total for Line 44:	72,570.95
45.	Accumulated Operating Provisions	0.00
46.	Total Other Noncurrent Liabilities (44 + 45)	72,570.95
47.	Notes Payable	
1 232.75	COBANK-LINE OF CREDIT	2,023,473.15
1 232.76	OTHER-LINE OF CREDIT	0.00
	Total for Line 47:	2,023,473.15
48.	Accounts Payable	
1 232.1	ACCOUNTS PAYABLE-GENERAL	5,258,652.22
1 232.11	ACCTS PAYABLE-MKEC	0.00
1 232.3	ACCOUNTS PAYABLE - OTHER	0.00
1 232.4	ACCOUNTS PAYABLE - RUS CONSTRCTN	0.00
1 232.6	EMPLOYEE CARE FUND-WE CARE	600.00
1 232.63	BENEVOLENT FUND	21,440.25
1 232.64	CONVENIENCE FEE - CREDIT CARD PAYM	2,354.20
1 232.65	CONVENIENCE FEE - ECHECK PAYMENTS	1,114.85
1 232.98	UNINVOICED MATERIAL	0.00
1 232.99	A/P CLEARING-PEC	444,630.52
	Total for Line 48:	5,728,792.04
49.	Consumers Deposits	
1 235.0	CUSTOMER DEPOSITS	893,887.07

EXHIBIT 8 - OPERATING STATEMENTS and BALANCE SHEETS**SOUTHERN PIONEER ELECTRIC COMPANY****General Ledger****Financial And Operating Report Electric Distribution****BALANCE SHEET FOR DEC 2013**

	2013
Total for Line 49:	<u>893,887.07</u>
50. Current Maturities Long-Term Debt	
1 232.7 CURRENT PORTION-RUS NOTE PAYABLE	0.00
1 232.71 CURRENT PORTION-COBANK NOTE PAYA	1,587,037.01
1 232.72 CURRENT PORTION CFC NOTE PAYABLE	0.00
1 232.73 CURRENT PORTION-OTHER NOTES PAYA	0.00
Total for Line 50:	<u>1,587,037.01</u>
51. Current Maturities Long-Term Debt - Econ. Devel.	0.00
52. Current Maturities Capital Leases	
1 232.79 CURRENT PORTION-CAPITAL LEASES	23,947.66
Total for Line 52:	<u>23,947.66</u>
53. Other Current and Accrued Liabilities	
1 236.1 ACCR PROPERTY TAX	841,275.51
1 236.2 ACCR FED UNEMPLOYMENT TAX	10.82
1 236.3 ACCR FICA (SS/MEDICARE)	-72.80
1 236.4 ACCR KANSAS UNEMPLOYMENT TAX	104.29
1 236.5 ACCR SALES TAX	108,203.23
1 236.6 ACCR COMPENSATING USE TAX	219.64
1 236.7 ACCR FRANCHISE FEE	0.00
1 236.71 ACCR FEDERAL INCOME TAX	0.00
1 236.72 ACCR KANSAS INCOME TAX	0.00
1 237.1 ACCR INT-RUS CONST	0.00
1 237.15 ACCR INT-COBANK	480,486.56
1 237.2 ACCR INT-NCSC	0.00
1 237.3 ACCR INT-CFC	0.00
1 237.4 ACCRUED INT-MISCELLANEOUS	147.07
1 237.76 ACCR INT-COBANK CURR LOC	0.00
1 241.0 FEDERAL WITHHOLDING TAX PAYABLE	0.00
1 241.1 KANSAS WITHHOLDING TAX	5,032.43
1 242.1 ACCRUED PAYROLL	159,698.64
1 242.2 PAYROLL CLEARING	0.00
1 242.3 ACC EMPLOYEE VACATION	191,170.99
1 242.31 ACCRUED EMPLOYEE HOLIDAY	0.00
1 242.32 ACCR EMPLOYEE SICK PAY	107,552.71
1 242.33 ACCRUED HOURS ONLY	0.00
1 242.51 GYM MEMBERSHIP-EMPLOYEE PORTION	-248.01
1 242.54 MET LIFE INSURANCE - MISC. A/P	0.00
1 242.55 AFLAC INSURANCE	-198.49
1 242.551 ILLINOIS MUTUAL INSURANCE	-408.64
1 242.555 PRINCIPAL VOLUNTARY LIFE	-46.54
1 242.56 EMPLOYEE 401(K)--MISC A/P	0.00
1 242.57 EMPLOYER 401(K)--MISC A/P	7,628.26
1 242.58 EMPLOYEE PENSION LOAN--MISC A/P	5.00
1 242.59 UNITED WAY PAYROLL DEDUCTIONS	215.00
1 242.61 SECTION 125 CONTRIBUTIONS-ODD YR	4,305.90
1 242.62 SECTION 125 CONTRIBUTION-EVEN YR	0.00
Total for Line 53:	<u>1,905,081.57</u>
54. Total Current & Accrued Liabilities (47 thru 53)	<u>12,162,218.50</u>

EXHIBIT 8 - OPERATING STATEMENTS and BALANCE SHEETS

SOUTHERN PIONEER ELECTRIC COMPANY

General Ledger

Financial And Operating Report Electric Distribution

BALANCE SHEET FOR DEC 2013

	<u>2013</u>
55. Regulatory Liabilities	0.00
56. Other Deferred Credits	
1 252.0 CONTRACTOR ADVANCES FOR CONSTRUCTION	28,815.90
1 253.0 DEFERRED CREDITS	0.00
1 281.0 ACCUM DEF INCOME TAX LIAB	1,732,119.00
1 281.7 ACCUM DEF INCOME TAX LIAB-OCI-MKEC	28,872.00
1 281.7 ACCUM DEF INCOME TAX LIAB-OCI-RETRMT	0.00
Total for Line 56:	<u>1,789,806.90</u>
57. Total Liab. & Other Credits (36+43+46+54 thru 56)	<u><u>118,603,636.63</u></u>

Exhibit 9 – Comparison of Monthly Bills

SOUTHERN PIONEER ELECTRIC COMPANY
LAC COS
Comparison of Average Monthly Bill

(a) Line No.	(b) Rate Class	(c) Consumers	(d) <u>Average Bill Per Cons.</u>	(e) <u>Rate Adj.</u>	(f) <u>Increase (Decrease)</u>
		(cons.)	(\$/cons./mo.)	(\$/cons./mo.)	(\$/cons./mo.)
1	Residential Service (13-RS)				
2	General Use	12,299	107.02	110.42	3.40
3	Space Heating	690	117.57	121.05	3.47
4	General Service Small (13-GSS)	2,629	62.56	64.61	2.05
5	General Service Large (13-GSL)	1,292	1,026.36	1,054.60	28.24
6	General Service Space Heating	45	1,131.75	1,159.08	27.33
7	Industrial Service (13-IS)	11	23,376.02	23,843.69	467.68
8	Industrial Service-Primary Discount	-	N.A.	N.A.	-
9	Real -Time Pricing (RTP)	1	26,680.99	26,680.99	-
10	Transmission Level Service (13-STR)	5	408,442.66	408,442.66	-
11	Municipal Power Service (13-M-I)	145	112.46	115.82	3.36
12	Water Pumping Service (13-WP)	73	690.07	708.68	18.61
13	Irrigation Service (13-IP-I)	31	650.67	671.80	21.13
14	Temporary Service (13-CS)	6	252.39	261.03	8.64
15	Lighting ¹	N/A	N/A	N/A	N/A

¹ Lighting monthly bill depends on a type of light (wattage), where monthly usage varies from 14 to 402 kWh. Consequently, the resultant monthly increases for Lighting range from \$0.16 to \$4.67 per light per month.

Exhibit 10 – Tariff Sheets (Clean and Red-Lined Version)

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: General Rate IndexReplacing Schedule General Rate Index Sheet 1Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

GENERAL RATE INDEX

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 15-RS

(Name of Issuing Utility)

Replacing Schedule 14-RS Sheet 1Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

RESIDENTIAL SERVICEAVAILABLE

Entire Service Area.

APPLICABLE

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

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

	<u>RESIDENTIAL GENERAL USE</u>	<u>RESIDENTIAL SPACE HEATING</u>
<u>Customer Charge</u>	\$13.77 per meter per month.	\$13.77 per meter per month.
<u>Delivery Charge</u>		
<u>Summer</u>		
All kWh	\$0.12246 per kWh.	\$0.12246 per kWh.
<u>Winter</u>		
0 – 800 kWh	\$0.11146 per kWh.	\$0.11146 per kWh.
801 – 5800 kWh	\$0.11146 per kWh.	\$0.09697 per kWh.
5801 kWh and above	\$0.11146 per kWh.	\$0.11146 per kWh.

Minimum

The minimum bill shall be the customer charge.

ENERGY COST ADJUSTMENT

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.Schedule: 15-RS

(Name of Issuing Utility)

Replacing Schedule 14-RS Sheet 2Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

DEFINITION OF SUMMER AND WINTER BILLING PERIODS

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

SPACE HEATING

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

DELAYED PAYMENT

As per schedule DPC.

RECONNECTION CHARGE

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

TERMS AND CONDITIONS

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

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-GSSReplacing Schedule 14-GSS Sheet 1Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

GENERAL SERVICE SMALLAVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILLCustomer Charge

\$22.44 per meter per month.

Delivery Charge

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

All kWh per month

\$0.08573 per kWh

\$0.09673 per kWh

Minimum

The minimum bill shall be the customer charge.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-GSSReplacing Schedules 14-GSS Sheet 2Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

ENERGY COST ADJUSTMENT

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

DEMAND

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

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

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

TERMS AND CONDITIONS

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-GSLReplacing Schedule 14-GSL Sheet 1Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

GENERAL SERVICE LARGEAVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILLCustomer Charge

\$41.46 per meter per month.

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Demand Charge

Per kW over 9

\$10.69 per month

\$12.69 per month

Delivery Charge

All kWh per month

\$0.07796 per kWh

\$0.07796 per kWh

Minimum

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

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 14-GSLReplacing Schedule 14-GSL Sheet 2Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

ENERGY COST ADJUSTMENT

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

DEMAND

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

POWER FACTOR

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

PRIMARY SERVICE DISCOUNT

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

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

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

TERMS AND CONDITIONS

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

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-Rider No. 1Replacing Schedule 14-Rider No. 1 Sheet 1Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

RIDER NO. 1 - SPACE HEATING SERVICEAPPLICABILITY

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

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

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

RATE

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

- a) During the eight (8) consecutive billing months of November 1 through June 30 where customer arranges the wiring so the electric energy used for space heating can be metered separately, all kWh at \$0.07210 plus energy cost adjustment. For electricity used during other periods, the demand and kWh on the separate circuit shall be arithmetically combined for billing purposes with other electric service supplied and billed at the applicable rate.
- b) Where customer has installed and in regular use electric space heating that is not less than thirty percent (30%) of the total connected load, the demand used for billing purposes in the billing months of November 1 through June 30 shall not exceed the highest similarly established in the next preceding billing months of July, August, September, or October.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-Rider No. 1Replacing Schedule 14-Rider No. 1 Sheet 2Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

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

ENERGY COST ADJUSTMENT

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

HEATING SEASON

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 15-IS

(Name of Issuing Utility)

Replacing Schedule 14-IS Sheet 1Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

INDUSTRIAL SERVICEAVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILLCustomer charge

\$102.15 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Demand Charge

Per kW over 10

\$11.18 per month

\$14.18 per month

Delivery Charge

All kWh per month

\$0.06931 per kWh

\$0.06931 per kWh

Minimum

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

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-ISReplacing Schedule 14-IS Sheet 2Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

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

ENERGY COST ADJUSTMENT

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

DEMAND

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

POWER FACTOR

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

PRIMARY SERVICE DISCOUNT

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

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

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

TERMS AND CONDITIONS

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

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 15-INT

(Name of Issuing Utility)

Replacing Schedule 14-INT Sheet 1

SERVICE AREA

Which was filed July 31, 2014

(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 SERVICEAVAILABLE

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

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILLCustomer Charge

\$100.62 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Demand ChargeNon-Interruptible

All kW of billing demand \$11.18 per month

\$14.18 per month

Interruptible

All kW of billing demand \$7.00 per month

\$7.00 per month

Penalty

All kW of billing demand \$31.24 per month

\$31.24 per month

Delivery Charge

All kWh per month \$0. 06931 per kWh

\$0. 06931 per kWh

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-INTReplacing Schedule 14-INT Sheet 2Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 2 of 4 Sheets

Minimum

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

ENERGY COST ADJUSTMENT

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

DEMAND

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

POWER FACTOR

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

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-INTReplacing Schedule 14-INT Sheet 3Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 4 Sheets

PRIMARY SERVICE DISCOUNT

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

CONTRACT PERIOD

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

TERMS AND CONDITIONS

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

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

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

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-INTReplacing Schedule 14-INT Sheet 4Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 4 Sheets

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

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

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

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

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

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-PAL-SL-IReplacing Schedule 14-PAL-SL-I Sheet 1Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 5 Sheets

PRIVATE AREA/STREET LIGHTINGAVAILABILITY

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

NET MONTHLY RATE

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

See Unmetered Facilities Table.

Plus

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

ENERGY COST ADJUSTMENT

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

SPECIAL TERMS AND CONDITIONS

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

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

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

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-PAL-SL-IReplacing Schedule 14-PAL-SL-I Sheet 2Which was filed July 31, 2014

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 5 Sheets

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

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

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

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

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

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

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

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

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-PAL-SL-IReplacing Schedule 14-PAL-SL-I Sheet 3Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 5 Sheets

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

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

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

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

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

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

SPECIAL PROVISIONSA. Residential Subdivision Street Lighting

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

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-PAL-SL-IReplacing Schedule 14-PAL-SL-I Sheet 4Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 5 Sheets

B. Cities, Municipalities and Governmental Agencies

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

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

TERMINATING NOTICE

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

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 15-PAL-SL-I

(Name of Issuing Utility)

Replacing Schedule 14-PAL-SL-I Sheet 5

Which was filed July 31, 2014

SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 5 of 5 Sheets

MONTHLY RATE – UNMETERED FACILITIES TABLE

INVESTMENT OPTIONS

			INVESTMENT OF FLOOD				
			A	B*	C*	D*	E
Style/Lamp	Lumens	Monthly kWh	Cust-0% Co.-100%	Cust-25% Co.-75%	Cust-50% Co.-50%	Cust-75% Co.-25%	Cust-100% Co.-0%
PRIVATE AREA LIGHT							
On Existing Pole							
100W P.A.L.	7,920	40	\$11.08	-	-	-	\$4.34
150W P.A.L.	13,500	60	\$17.61	-	-	-	\$6.15
200W P.A.L.	22,000	80	\$19.86	-	\$13.63	-	\$7.67
On New Pole (Wood)							
100W P.A.L.	7,920	40	\$18.32	-	-	-	\$4.81
150W P.A.L.	13,500	60	\$20.47	-	-	-	\$6.32
200W P.A.L.	22,000	80	\$22.03	-	-	-	\$7.80
FLOOD LIGHTS							
On Existing Pole							
150W Flood	13,500	60	\$20.78	-	-	-	\$6.35
400W Flood	45,000	160	\$38.39	-	\$26.11	-	\$14.42
1000W Flood M.H.	110,000	402	\$57.44	-	-	-	\$34.15
On New Pole (Wood)							
150W Flood	13,500	60	\$23.42	-	-	-	\$6.55
400W Flood	45,000	160	\$40.44	-	-	-	\$14.60
1000W Flood M.H.	110,000	402	\$77.29	-	-	-	\$33.00
STREET LIGHT							
On Existing Pole							
100W P.A.L. Fixture	7,920	40	\$12.27	-	-	-	\$4.43
150W P.A.L. Fixture	13,500	60	\$14.55	-	-	-	\$5.94
200W P.A.L. Fixture	22,000	80	\$17.91	-	-	-	\$7.53
On New Pole (Wood)							
100W P.A.L. Fixture	7,920	40	\$18.32	-	-	-	\$4.81
150W P.A.L. Fixture	13,500	60	\$20.47	-	-	-	\$6.32
200W P.A.L. Fixture	22,000	80	\$22.03	-	-	-	\$7.80
STREET LIGHT							
On Existing Pole							
100W Cobra Head	7,920	40	\$12.27	-	-	-	\$4.43
150W Cobra Head	13,500	60	\$14.55	-	-	-	\$5.94
200W Cobra Head	22,000	80	\$17.91	-	-	-	\$7.53
250W Cobra Head	27,000	100	\$19.72	-	-	-	\$9.03
400W Cobra Head	45,000	160	\$24.24	-	-	-	\$13.48
On New Pole (Wood)							
100W Cobra Head	7,920	40	\$21.39	-	-	-	\$5.01
150W Cobra Head	13,500	60	\$23.13	-	-	-	\$6.53
200W Cobra Head	22,000	80	\$24.27	-	-	-	\$7.96
250W Cobra Head	27,000	100	\$27.04	-	-	-	\$9.94
400W Cobra Head	45,000	160	\$31.57	-	-	-	\$14.37
On New Pole (Steel)							
100W Cobra Head	7,920	40	\$33.25	-	-	-	\$5.82
150W Cobra Head	13,500	60	\$34.98	-	-	-	\$7.31
200W Cobra Head	22,000	80	\$37.01	-	-	-	\$8.80
250W Cobra Head	27,000	100	\$41.34	-	-	-	\$10.47
400W Cobra Head	45,000	160	\$45.82	-	-	-	\$14.90

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-DOL-IReplacing Schedule 14-DOL-I Sheet 1Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 6 Sheets

SECURITY (DECORATIVE) LIGHTING SERVICEAVAILABILITY

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.

NET MONTHLY BILL

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

See Unmetered Facilities Table.

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

ENERGY COST ADJUSTMENT

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

SPECIAL TERMS AND CONDITIONS

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-DOL-IReplacing Schedule 14-DOL-I Sheet 2Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 2 of 6 Sheets

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

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

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

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

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

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

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

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

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-DOL-IReplacing Schedule 14-DOL-I Sheet 3Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 3 of 6 Sheets

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

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

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

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

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

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

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

Issued July 31 2014
Month Day Year

Effective July 31 2014
Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-DOL-IReplacing Schedule 14-DOL-I Sheet 4Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 6 Sheets

SPECIAL PROVISIONSA. Residential Subdivision Street Lighting

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

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

B. Cities, Municipalities and Governmental Agencies

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

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

TERMINATING NOTICE

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-DOL-IReplacing Schedule 14-DOL-I Sheet 5Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 5 of 6 Sheets

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-DOL-IReplacing Schedule 14-DOL-I Sheet 6Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 6 of 6 Sheets

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

<u>Style/Lamp</u>	<u>Lumens</u>	<u>Monthly kWh</u>	<u>A</u> Cust-0% Co.-100%	<u>B*</u> Cust-25% Co.-75%	<u>C*</u> Cust-50% Co.-50%	<u>D*</u> Cust-75% Co.-25%	<u>E</u> Cust-100% Co.-0%
ACORN							
35W HPS	2,025	14	\$24.92	-	-	-	\$3.68
100W HPS	7,920	40	\$36.51	-	\$21.06	-	\$6.31
250W HPS	27,000	100	\$42.83	-	-	-	\$10.90
SINGLE GLOBE							
35W HPS	2,205	14	\$19.26	-	-	-	\$3.29
70W HPS	5,670	28	\$31.74	-	-	-	\$5.14
100W HPS	7,920	40	\$32.92	-	-	-	\$6.08
150W HPS	13,500	60	\$34.65	-	-	-	\$7.59
MULT GLOBE							
70W HPS (5)	28,350	140	\$84.27	-	-	-	\$17.46
100W HPS (5)	39,600	200	\$90.08	-	-	-	\$22.04
150W HPS (5)	67,500	300	\$98.83	-	-	-	\$29.54
LANTERN							
35W HPS	2,025	14	\$22.48	-	-	-	\$3.53
100W HPS	7,920	40	\$39.41	-	-	-	\$6.49
250W HPS	27,000	100	\$45.42	-	-	-	\$11.06
SHOEBOX							
100W HPS	7,920	40	\$46.01	-	-	-	\$6.93
250W HPS	27,000	100	\$51.87	-	-	-	\$11.50
400W HPS	45,000	160	\$57.17	-	-	-	\$16.27
800W HPS	90,000	320	\$79.62	-	-	-	\$29.33

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-PAL-I

Replacing Schedule 14-PAL-I Sheet 1

Which was filed July 31, 2014

SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

CONTROLLED PRIVATE AREA LIGHTING
(FROZEN)AVAILABILITY

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

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

NET MONTHLY BILL

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

<u>Nominal Watt Rating</u>		<u>Monthly kWh</u>		<u>Mercury Vapor</u>		<u>High Pressure Sodium</u>	
<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>
175	100	63	40	\$12.46	\$149.52	\$11.08	\$132.96
400	200	151	80	\$24.13	\$289.56	\$19.86	\$238.32
400 (Flood)	150	151	60	\$26.25	\$315.00	\$20.78	\$249.36
1000 (Flood)	400	355	160	\$50.09	\$601.08	\$38.39	\$460.68

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 _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-PAL-IReplacing Schedule 14-PAL-I Sheet 2Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

ENERGY COST ADJUSTMENT

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

SPECIAL PROVISIONS

Contracts hereunder are subject to the following special provisions:

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

TERM OF CONTRACT

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-PAL-IReplacing Schedule 14-PAL-I Sheet 3Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 3 of 3 Sheets

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-SL-IReplacing Schedule 14-SL-I Sheet 1Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

STREET LIGHTING SERVICE
DUSK TO DAWN
(FROZEN)

AVAILABILITY

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

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

TYPE OF SERVICE

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

RATE

<u>Incandescent</u>	<u>kWh</u>	<u>Rate</u>	<u>Rate per lamp per year</u>
1000 lumen lamps	34	\$5.57	\$66.84
<u>Mercury Vapor</u>			
7000 lumen lamps (clear)	63	\$13.11	\$157.32

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

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-SL-IReplacing Schedule 14-SL-I Sheet 2Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

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

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

ENERGY COST ADJUSTMENT

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

TERMS OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-OSL-V-I

Replacing Schedule 14-OSL-V-I Sheet 1

Which was filed July 31, 2014

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 3 Sheets

VAPOR STREET LIGHTING SYSTEM
ORNAMENTAL SYSTEM
(FROZEN)AVAILABILITY

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

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

NET MONTHLY BILL

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

<u>Nominal Watt Rating</u>		<u>Monthly kWh</u>		<u>Mercury Vapor</u>		<u>High Pressure Sodium</u>	
<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>
175	100	63	40	\$13.64	\$163.68	\$12.27	\$147.24
250	150	95	60	\$16.64	\$199.68	\$14.55	\$174.60
400	200	151	80	\$22.17	\$266.04	\$17.91	\$214.92

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.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-OSL-V-IReplacing Schedule 14-OSL-V-I Sheet 2Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

SPECIAL TERMS AND CONDITIONS

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

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

\$18.96 per standard for mounting under 20 feet.

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

\$36.24 per standard for mounting height over 30 feet.

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

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

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

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

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

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

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-OSL-V-IReplacing Schedule 14-OSL-V-I Sheet 3Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 3 Sheets

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

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

MINIMUM MONTHLY CHARGE

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

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-STRReplacing Schedule 14-STR Sheet 1Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 3 Sheets

SUB-TRANSMISSION & TRANSMISSION LEVEL ELECTRIC SERVICEAVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

MONTHLY RATEService at 34.5 kilovolts

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

1. CUSTOMER CHARGE @ \$116.52
2. DELIVERY ENERGY CHARGE:
 - a. All kWh @ \$0.00181 per kWh
3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.
4. LOCAL ACCESS CHARGE @ \$4.53 per kW

Service at 115 kilovolts

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

1. CUSTOMER CHARGE @ \$116.52
2. DELIVERY ENERGY CHARGE:
 - a. All kWh @ \$0.00181 per kWh
3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-STRReplacing Schedule 14-STR Sheet 2Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

ENERGY COST ADJUSTMENT (ECA)

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

MINIMUM BILL

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

BILLING DEMAND

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

POWER FACTOR

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

DELAYED PAYMENT

As per Schedule DPC.

SERVICE TERM

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

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-STRReplacing Schedule 14-STR Sheet 3Which was filed July 21, 2014SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 3 of 3 Sheets

TERMS AND CONDITIONS

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 15-M-I

(Name of Issuing Utility)

Replacing Schedule 14-M-I Sheet 1SERVICE AREAWhich was filed July 31, 2014

(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

MUNICIPAL SERVICECHARACTER OF SERVICE

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

AVAILABILITY

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

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

NET MONTHLY BILLCustomer Charge

\$13.77 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Delivery Charge

All kWh per month

\$0.10704 per kWh

\$0.11804 per kWh

Minimum

The minimum bill shall be the Customer Charge.

ENERGY COST ADJUSTMENT

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

TERM OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

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

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-WPReplacing Schedule 14-WP Sheet 1Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

WATER PUMPING SERVICEAVAILABILITY

This schedule is available for municipal water pumping service.

NET MONTHLY BILLCustomer Charge

\$20.34 per meter per month

Delivery Charge

\$0.10492 per kWh for kWh on bills dated November 1 to June 30, inclusive.

\$0.11592 per kWh for kWh on bills dated July 1 to October 31, inclusive.

Minimum

The minimum shall be the Customer Charge.

ENERGY COST ADJUSTMENT

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

TERMS OF PAYMENT

As per Schedule DPC.

PRIMARY DISCOUNT

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

TERMS AND CONDITIONS

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-IP-IReplacing Schedule 14-IP-I Sheet 1Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

IRRIGATION SERVICEAVAILABILITY

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

CHARACTER OF SERVICE

Alternating current, 60 cycle, 230 volt, 3 phase. Where only single phase service is available, motors of less than ten (10) horsepower may be connected if in the judgment of the Company such service can be rendered without unduly affecting existing service. Not more than one (1) irrigation connection shall be made on any single phase extension.

NET MONTHLY BILLDemand Charge

Per horsepower contracted per year \$38.01
(nameplate rating)

plus

Delivery Charge

For all bills dated
November 1 through June 30 inclusive, per kWh \$0.07928

For all bills dated
July 1 through October 31 inclusive, per kWh \$0.09028

MINIMUM CHARGE

\$38.01 per horsepower contracted per year, which is the Demand charge, plus extension charge, if any.
(Minimum charge does not include the delivery charge).

CONTRACT MINIMUM

Ten (10) horsepower

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-IP-IReplacing Schedule 14-IP-I Sheet 2Which was filed July 31, 2014SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

ENERGY COST ADJUSTMENT

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

EXTENSION POLICY

Where the cost of extending service to the irrigation customer exceeds \$50.00 per horsepower contracted, the customer will pay in addition to the "minimum charge" set forth above an additional annual minimum charge equal to twenty-one percent (21%) per year of the added investment in such facilities.

PAYMENT

Minimum charges shall be payable

- 50% April 1
- 25% May 1
- 25% June 1

DELAYED PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 15-CS

(Name of Issuing Utility)

Replacing Schedule 14-CS Sheet 1SERVICE AREAWhich was filed November July 31, 2014

(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

TEMPORARY SERVICEAVAILABILITY

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

NET MONTHLY BILLDelivery Charge

\$0.22672 per kWh used, plus an amount equal to all the costs of installing and removing equipment to render service.

ENERGY COST ADJUSTMENT

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

CONNECTION CHARGE

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

TERMS OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-LACSchedule 13-LAC Sheet 1

Which was filed November 21, 2013.

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

LOCAL ACCESS DELIVERY SERVICEAVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

MONTHLY RATE

Demand Charge @ \$4.53 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 maximum hourly demand coincident with Southern Pioneer's monthly Local Access Delivery System peak in the billing month, as measured at the low side of the delivery point. 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 MKEC or paying MKEC for the Real Power Losses at MKEC's wholesale rate. The applicable Real Power Loss factor for the entire service area is as follows:

LOSS FACTOR

1.86 percent of energy as measured at delivery point.

DELAYED PAYMENT

As per schedule DPC.

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 15-LACSchedule 13-LAC Sheet 2

Which was filed on November 21, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

TERMS AND CONDITIONS

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

Issued _____
Month Day YearEffective _____
Month Day YearBy _____
Stephen J. Epperson President & CEO

EXHIBIT 10

RED-LINED TARIFFS

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: General Rate IndexReplacing Schedule General Rate Index Sheet 1Which was filed November July 231, 201334SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

GENERAL RATE INDEX

DESCRIPTION	SCHEDULE	INDEX NO.
General Rate Index	General Rate Index	1
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Held For Future Use	N/A	3
General Service-Small	145 -GSS	4
General Service-Large	145 -GSL	5
General Service-Space Heating	145 -Rider No. 1	6
Industrial Service	145 -IS	7
Industrial Service, Interruptible	145 -INT	8
Economic Development Rider (Frozen)	13-EDR	9
Real-Time Price Program	13-RTP	10
Private Area/Street Lighting	145 -PAL-SL-I	12
Decorative Security Lighting	145 -DOL-I	13
Private Area Lighting (Frozen)	145 -PAL-I	14
Street Lighting (Frozen)	145 -SL-I	15
Street Lighting, Ornamental Vapor (Frozen)	145 -OSL-V-I	16
Sub-Transmission and Transmission Service	145 -STR	17
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Water Pumping, Municipal	145 -WP	19
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By _____
 Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-RSReplacing Schedule 134-RS Sheet 1Which was filed November 23, 2013SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

RESIDENTIAL SERVICEAVAILABLE

Entire Service Area.

APPLICABLE

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

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

CHARACTER OF SERVICE

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

NET MONTHLY BILLRESIDENTIAL GENERAL USERESIDENTIAL SPACE HEATINGCustomer Charge

\$13.77 per meter per month.

\$13.77 per meter per month.

Delivery ChargeSummer

All kWh

\$0.148292246 per kWh.

\$0.148542246 per kWh.

Winter

0 – 800 kWh

\$0.107291146 per kWh.

\$0.107541146 per kWh.

801 – 5800 kWh

\$0.107291146 per kWh.

\$0.09424697 per kWh.

5801 kWh and above

\$0.107291146 per kWh.

\$0.107541146 per kWh.

Minimum

The minimum bill shall be the customer charge.

ENERGY COST ADJUSTMENT

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

Issued July 31 2014
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SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 145-RSReplacing Schedule 134-RS Sheet 2Which was filed November July 231, 20134SERVICE AREA

(Territory to which schedule is applicable)

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Sheet 2 of 2 Sheets

DEFINITION OF SUMMER AND WINTER BILLING PERIODS

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

SPACE HEATING

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

DELAYED PAYMENT

As per schedule DPC.

RECONNECTION CHARGE

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

TERMS AND CONDITIONS

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

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By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-GSSReplacing Schedule 134-GSS Sheet 1Which was filed November ~~July~~ 231, 20134SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

GENERAL SERVICE SMALLAVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILLCustomer Charge

\$22.44 per meter per month.

Delivery Charge

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

All kWh per month

\$0.08~~124~~573 per kWh\$0.09~~224~~673 per kWhMinimum

The minimum bill shall be the customer charge.

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Stephen J. Epperson President & CEO

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(Territory to which schedule is applicable)

No supplement or separate understanding

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Sheet 2 of 2 Sheets

ENERGY COST ADJUSTMENT

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

DEMAND

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

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

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

TERMS AND CONDITIONS

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

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By Stephen J. Epperson President & CEO

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Which was filed November July 231, 20134SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

GENERAL SERVICE LARGEAVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILLCustomer Charge

\$41.46 per meter per month.

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

Per kW over 9

\$10.69 per month

\$12.69 per month

Delivery Charge

All kWh per month

\$0.07458796 per kWh\$0.07458796 per kWhMinimum

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

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(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

ENERGY COST ADJUSTMENT

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

DEMAND

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

POWER FACTOR

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

PRIMARY SERVICE DISCOUNT

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

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

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

TERMS AND CONDITIONS

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

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Stephen J. Epperson President & CEO

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Schedule: 145-Rider No. 1Replacing Schedule 134-Rider No. 1 Sheet 1Which was filed November 23, 2013SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

RIDER NO. 1 - SPACE HEATING SERVICEAPPLICABILITY

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

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

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

RATE

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

- a) During the eight (8) consecutive billing months of November 1 through June 30 where customer arranges the wiring so the electric energy used for space heating can be metered separately, all kWh at \$0.07~~005210~~ plus energy cost adjustment. For electricity used during other periods, the demand and kWh on the separate circuit shall be arithmetically combined for billing purposes with other electric service supplied and billed at the applicable rate.
- b) Where customer has installed and in regular use electric space heating that is not less than thirty percent (30%) of the total connected load, the demand used for billing purposes in the billing months of November 1 through June 30 shall not exceed the highest similarly established in the next preceding billing months of July, August, September, or October.

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Stephen J. Epperson President & CEO

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No supplement or separate understanding

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

ENERGY COST ADJUSTMENT

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

HEATING SEASON

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

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By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 145-ISReplacing Schedule 134-IS Sheet 1Which was filed November July 231, 20134SERVICE AREA

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Sheet 1 of 2 Sheets

INDUSTRIAL SERVICEAVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILLCustomer charge

\$102.15 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Demand Charge

Per kW over 10

\$11.18 per month

\$14.18 per month

Delivery Charge

All kWh per month

\$0.06735931 per kWh\$0. 06735931 per kWhMinimum

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

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Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 145-ISReplacing Schedule 134-IS Sheet 2Which was filed November July -231, 20134SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

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

ENERGY COST ADJUSTMENT

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

DEMAND

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

POWER FACTOR

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

PRIMARY SERVICE DISCOUNT

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

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

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

TERMS AND CONDITIONS

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

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By Stephen J. Epperson
President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-INTReplacing Schedule 134-INT Sheet 1Which was filed November July 231, 20134SERVICE AREA

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Sheet 1 of 4 Sheets

INTERRUPTIBLE INDUSTRIAL SERVICEAVAILABLE

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

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILLCustomer Charge

\$100.62 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Demand ChargeNon-Interruptible

All kW of billing demand \$11.18 per month

\$14.18 per month

Interruptible

All kW of billing demand \$7.00 per month

\$7.00 per month

Penalty

All kW of billing demand \$31.24 per month

\$31.24 per month

Delivery ChargeAll kWh per month \$0. 06735931 per kWh\$0. 06735931 per kWh

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Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 145-INTReplacing Schedule 143-INT Sheet 2Which was filed November July 231, 20134SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 2 of 4 Sheets

Minimum

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

ENERGY COST ADJUSTMENT

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

DEMAND

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

POWER FACTOR

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

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Schedule: 145-INTReplacing Schedule 143-INT Sheet 3Which was filed ~~November~~ July 31, 20134SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

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PRIMARY SERVICE DISCOUNT

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

CONTRACT PERIOD

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

TERMS AND CONDITIONS

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

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

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

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

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Schedule: 145-INTReplacing Schedule 134-INT Sheet 4Which was filed November July 231, 20134

SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

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

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

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

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

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

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Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 145-PAL-SL-IReplacing Schedule 134-PAL-SL-I Sheet 1Which was filed November July 231, 20143SERVICE AREA

(Territory to which schedule is applicable)

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

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PRIVATE AREA/STREET LIGHTINGAVAILABILITY

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

NET MONTHLY RATE

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

See Unmetered Facilities Table.

Plus

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

ENERGY COST ADJUSTMENT

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

SPECIAL TERMS AND CONDITIONS

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

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

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

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Schedule: 145-PAL-SL-IReplacing Schedule 143-PAL-SL-I Sheet 2Which was filed November-July 231, 20134

SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

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

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

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

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

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

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

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

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

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Schedule: 145-PAL-SL-I

Replacing Schedule 134-PAL-SL-I Sheet 3

Which was filed NovemberJuly 231, 20134

SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

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

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

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

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

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

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

SPECIAL PROVISIONSA. Residential Subdivision Street Lighting

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

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

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Schedule: 145-PAL-SL-IReplacing Schedule 134-PAL-SL-I Sheet 4Which was filed November-July 231, 2013SERVICE AREA

(Territory to which schedule is applicable)

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

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B. Cities, Municipalities and Governmental Agencies

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

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

TERMINATING NOTICE

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

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

Issued July 31 2014
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Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 145-PAL-SL-I

(Name of Issuing Utility)

Replacing Schedule 134-PAL-SL-I Sheet 5Which was filed November/July 231, 2013

SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

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MONTHLY RATE – UNMETERED FACILITIES TABLE

INVESTMENT OPTIONS

INVESTMENT OF FLOOD							
Style/Lamp	Lumens	Monthly kWh	A	B*	C*	D*	E
			Cust-0% Co.-100%	Cust-25% Co.-75%	Cust-50% Co.-50%	Cust-75% Co.-25%	Cust-100% Co.-0%
PRIVATE AREA LIGHT							
<u>On Existing Pole</u>							
100W P.A.L.	7,920	40	\$10.62 <u>11.08</u>	-	-	-	\$3.88 <u>4.34</u>
150W P.A.L.	13,500	60	\$46.94 <u>17.61</u>	-	-	-	\$5.45 <u>6.15</u>
200W P.A.L.	22,000	80	\$48.93 <u>19.86</u>	-	\$12.70 <u>13.63</u>	-	\$6.74 <u>7.67</u>
<u>On New Pole (Wood)</u>							
100W P.A.L.	7,920	40	\$17.86 <u>18.32</u>	-	-	-	\$4.35 <u>4.81</u>
150W P.A.L.	13,500	60	\$49.77 <u>20.47</u>	-	-	-	\$5.62 <u>6.32</u>
200W P.A.L.	22,000	80	\$21.40 <u>22.03</u>	-	-	-	\$6.87 <u>7.80</u>
FLOOD LIGHTS							
<u>On Existing Pole</u>							
150W Flood	13,500	60	\$20.08 <u>78</u>	-	-	-	\$5.65 <u>6.35</u>
400W Flood	45,000	160	\$36.53 <u>38.39</u>	-	\$24.25 <u>26.11</u>	-	\$12.56 <u>14.42</u>
1000W Flood M.H.	110,000	402	\$52.77 <u>57.44</u>	-	-	-	\$29.48 <u>34.15</u>
<u>On New Pole (Wood)</u>							
150W Flood	13,500	60	\$22.72 <u>23.42</u>	-	-	-	\$5.85 <u>6.55</u>
400W Flood	45,000	160	\$38.58 <u>40.44</u>	-	-	-	\$12.74 <u>14.60</u>
1000W Flood M.H.	110,000	402	\$72.62 <u>77.29</u>	-	-	-	\$28.33 <u>33.00</u>
STREET LIGHT							
<u>On Existing Pole</u>							
100W P.A.L. Fixture	7,920	40	\$11.84 <u>12.27</u>	-	-	-	\$3.97 <u>4.43</u>
150W P.A.L. Fixture	13,500	60	\$13.85 <u>14.55</u>	-	-	-	\$5.29 <u>4</u>
200W P.A.L. Fixture	22,000	80	\$46.98 <u>17.91</u>	-	-	-	\$6.60 <u>7.53</u>
<u>On New Pole (Wood)</u>							
100W P.A.L. Fixture	7,920	40	\$17.86 <u>18.32</u>	-	-	-	\$4.35 <u>81</u>
150W P.A.L. Fixture	13,500	60	\$49.77 <u>20.47</u>	-	-	-	\$5.62 <u>6.32</u>
200W P.A.L. Fixture	22,000	80	\$21.40 <u>22.03</u>	-	-	-	\$6.87 <u>7.80</u>
STREET LIGHT							
<u>On Existing Pole</u>							
100W Cobra Head	7,920	40	\$11.84 <u>12.27</u>	-	-	-	\$3.97 <u>4.43</u>
150W Cobra Head	13,500	60	\$13.85 <u>14.55</u>	-	-	-	\$5.29 <u>4</u>
200W Cobra Head	22,000	80	\$46.98 <u>17.91</u>	-	-	-	\$6.60 <u>7.53</u>
250W Cobra Head	27,000	100	\$18.56 <u>19.72</u>	-	-	-	\$7.87 <u>9.03</u>
400W Cobra Head	45,000	160	\$22.38 <u>24.24</u>	-	-	-	\$11.62 <u>13.48</u>
<u>On New Pole (Wood)</u>							
100W Cobra Head	7,920	40	\$20.93 <u>21.39</u>	-	-	-	\$4.55 <u>5.01</u>
150W Cobra Head	13,500	60	\$22.43 <u>23.13</u>	-	-	-	\$5.83 <u>6.53</u>
200W Cobra Head	22,000	80	\$23.34 <u>24.27</u>	-	-	-	\$7.03 <u>96</u>
250W Cobra Head	27,000	100	\$25.88 <u>27.04</u>	-	-	-	\$8.78 <u>9.94</u>
400W Cobra Head	45,000	160	\$29.74 <u>31.57</u>	-	-	-	\$42.54 <u>14.37</u>
<u>On New Pole (Steel)</u>							
100W Cobra Head	7,920	40	\$32.79 <u>33.25</u>	-	-	-	\$5.36 <u>82</u>
150W Cobra Head	13,500	60	\$34.28 <u>98</u>	-	-	-	\$6.64 <u>7.31</u>
200W Cobra Head	22,000	80	\$36.08 <u>37.01</u>	-	-	-	\$7.87 <u>8.80</u>
250W Cobra Head	27,000	100	\$40.18 <u>41.34</u>	-	-	-	\$9.34 <u>10.47</u>
400W Cobra Head	45,000	160	\$43.96 <u>45.82</u>	-	-	-	\$13.04 <u>14.90</u>

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

Issued July 31 2014
Month Day YearEffective July 31 2014
Month Day YearBy Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-DOL-IReplacing Schedule 143-DOL-I Sheet 1Which was filed November July 231, 20143SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 6 Sheets

SECURITY (DECORATIVE) LIGHTING SERVICEAVAILABILITY

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.

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 31 2014
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Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-DOL-IReplacing Schedule 143-DOL-I Sheet 2Which was filed November July 231, 20134

SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 2 of 6 Sheets

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

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

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

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

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

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

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

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

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Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 145-DOL-I

Replacing Schedule 134-DOL-I Sheet 3

Which was filed November/July 231, 20134

SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 3 of 6 Sheets

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

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

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

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

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

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

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

Issued July 31 2014
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By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 145-DOL-IReplacing Schedule 134-DOL-I Sheet 4Which was filed November July 231, 20134SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 6 Sheets

SPECIAL PROVISIONSA. Residential Subdivision Street Lighting

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

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

B. Cities, Municipalities and Governmental Agencies

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

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

TERMINATING NOTICE

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

Issued July 31 2014
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Month Day YearBy _____
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-DOL-IReplacing Schedule 134-DOL-I Sheet 5Which was filed November July 231, 20134

SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 5 of 6 Sheets

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

Issued July 31 2014
Month Day YearEffective July 31 2014
Month Day YearBy Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-DOL-IReplacing Schedule 134-DOL-I Sheet 6Which was filed November July 231, 2013

SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 6 of 6 Sheets

MONTHLY RATE – UNMETERED FACILITIES TABLE

INVESTMENT OPTIONS

Style/Lamp	Lumens	Monthly kWh	A	B*	C*	D*	E
			Cust-0% Co.-100%	Cust-25% Co.-75%	Cust-50% Co.-50%	Cust-75% Co.-25%	Cust-100% Co.-0%
ACORN							
35W HPS	2,025	14	\$24.7692	-	-	-	\$3.5268
100W HPS	7,920	40	\$36.051	-	\$20.6021.06	-	\$5.856.31
250W HPS	27,000	100	\$41.6742.83	-	-	-	\$9.7410.90
SINGLE GLOBE							
35W HPS	2,205	14	\$19.4026	-	-	-	\$3.4329
70W HPS	5,670	28	\$31.744	-	-	-	\$4.845.14
100W HPS	7,920	40	\$32.4692	-	-	-	\$5.626.08
150W HPS	13,500	60	\$33.9534.65	-	-	-	\$6.897.59
MULT GLOBE							
70W HPS (5)	28,350	140	\$82.6484.27	-	-	-	\$45.8317.46
100W HPS (5)	39,600	200	\$87.7690.08	-	-	-	\$49.7222.04
150W HPS (5)	67,500	300	\$95.3498.83	-	-	-	\$26.0529.54
LANTERN							
35W HPS	2,025	14	\$22.3248	-	-	-	\$3.3753
100W HPS	7,920	40	\$38.9539.41	-	-	-	\$6.0349
250W HPS	27,000	100	\$44.2645.42	-	-	-	\$9.9011.06
SHOEBOX							
100W HPS	7,920	40	\$45.5546.01	-	-	-	\$6.4793
250W HPS	27,000	100	\$50.7451.87	-	-	-	\$40.3411.50
400W HPS	45,000	160	\$55.3457.17	-	-	-	\$44.4416.27
800W HPS	90,000	320	\$75.9079.62	-	-	-	\$25.6429.33

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

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-PAL-I

Replacing Schedule 134-PAL-I Sheet 1

Which was filed November 23, 2013

SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

CONTROLLED PRIVATE AREA LIGHTING
(FROZEN)

AVAILABILITY

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

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

NET MONTHLY BILL

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

Nominal Watt Rating		Monthly kWh		Mercury Vapor		High Pressure Sodium	
Mercury Vapor	High Pressure Sodium	Mercury Vapor	High Pressure Sodium	Monthly Rate/Unit	Annual Rate/Unit	Monthly Rate/Unit	Annual Rate/Unit
175	100	63	40	\$11.73	\$140.76	\$10.62	\$127.44
				\$12.46	\$149.52	\$11.08	\$132.96
400	200	151	80	\$22.38	\$268.56	\$18.93	\$227.16
				\$24.13	\$289.56	\$19.86	\$238.32
400 (Flood)	150	151	60	\$24.50	\$294.00	\$20.08	\$240.96
				\$26.25	\$315.00	\$20.78	\$249.36
1000 (Flood)	400	355	160	\$45.96	\$551.52	\$36.53	\$438.36
				\$50.09	\$601.08	\$38.39	\$460.68

Plus

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

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By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-PAL-I

Replacing Schedule 134-PAL-I Sheet 2

Which was filed NovemberJuly 231, 20134

SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 2 of 3 Sheets

ENERGY COST ADJUSTMENT

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

SPECIAL PROVISIONS

Contracts hereunder are subject to the following special provisions:

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

TERM OF CONTRACT

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

Issued July 31 2014
Month Day Year

Effective July 31 2014
Month Day Year

By Stephen J. Epperson
President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-PAL-IReplacing Schedule 134-PAL-I Sheet 3Which was filed November July 231, 20134SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 3 Sheets

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

Issued July 31 2014
Month Day YearEffective July 31 2014
Month Day YearBy Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-SL-I

Replacing Schedule 134-SL-I Sheet 1

Which was filed November 23, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

STREET LIGHTING SERVICE
DUSK TO DAWN
(FROZEN)

AVAILABILITY

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

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

TYPE OF SERVICE

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

RATE

<u>Incandescent</u>	<u>kWh</u>	<u>Rate</u>	<u>Rate per lamp per year</u>
1000 lumen lamps	34	\$5.457	\$626.084
<u>Mercury Vapor</u>			
7000 lumen lamps (clear)	63	\$12.3813.11	\$148.56157.32

(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 Stephen J. Epperson President & CEO

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(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

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

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

ENERGY COST ADJUSTMENT

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

TERMS OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

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

Issued July 31 2014
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Effective July 31 2014
Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-OSL-V-I

Replacing Schedule 134-OSL-V-I Sheet 1

Which was filed November July 231, 20134

SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

VAPOR STREET LIGHTING SYSTEM
ORNAMENTAL SYSTEM
(FROZEN)

AVAILABILITY

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

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

NET MONTHLY BILL

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

<u>Nominal Watt Rating</u>		<u>Monthly kWh</u>		<u>Mercury Vapor</u>		<u>High Pressure Sodium</u>	
<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>
175	100	63	40	\$12.91	\$154.92	\$11.81	\$141.72
				\$13.64	\$163.68	\$12.27	\$147.24
250	150	95	60	\$15.54	\$186.48	\$13.85	\$166.20
				\$16.64	\$199.68	\$14.55	\$174.60
400	200	151	80	\$20.42	\$245.04	\$16.98	\$203.76
				\$22.17	\$266.04	\$17.91	\$214.92

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.

Issued July 31 2014
 Month Day Year

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 Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

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SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

SPECIAL TERMS AND CONDITIONS

(a) Service under this schedule is for lighting trafficways 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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By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-OSL-V-IReplacing Schedule 134-OSL-V-I Sheet 3Which was filed November July 231, 20134SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

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

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

MINIMUM MONTHLY CHARGE

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

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

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By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 145-STRReplacing Schedule 134-STR Sheet 1
Which was filed November July 231, 20143SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 3 Sheets

SUB-TRANSMISSION & TRANSMISSION LEVEL ELECTRIC SERVICEAVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

MONTHLY RATEService at 34.5 kilovolts

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

1. CUSTOMER CHARGE @ \$116.52
2. DELIVERY ENERGY CHARGE:
 - a. All kWh @ \$0.00181 per kWh
3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.
4. LOCAL ACCESS CHARGE @ ~~\$2.784.53~~ per kW

Service at 115 kilovolts

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

1. CUSTOMER CHARGE @ \$116.52
2. DELIVERY ENERGY CHARGE:
 - a. All kWh @ \$0.00181 per kWh
3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.

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Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 145-STRReplacing Schedule 134-STR Sheet 2
Which was filed November July 231, 20134SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

ENERGY COST ADJUSTMENT (ECA)

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

MINIMUM BILL

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

BILLING DEMAND

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

POWER FACTOR

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

DELAYED PAYMENT

As per Schedule DPC.

SERVICE TERM

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

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Schedule: 145-STRReplacing Schedule 134-STR Sheet 3Which was filed November July 21, 20134SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 3 of 3 Sheets

TERMS AND CONDITIONS

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

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SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 145-M-IReplacing Schedule 143-M-I Sheet 1Which was filed November July 231, 20134SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

MUNICIPAL SERVICECHARACTER OF SERVICE

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

AVAILABILITY

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

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

NET MONTHLY BILLCustomer Charge

\$13.77 per meter per month

Winter
Bills November 1
to June 30 inclusive

Summer
Bills July 1 to
October 31 inclusive

Delivery Charge

All kWh per month

\$0.10328704 per kWh\$0.11428804 per kWhMinimum

The minimum bill shall be the Customer Charge.

ENERGY COST ADJUSTMENT

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

TERM OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

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

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Stephen J. Epperson President & CEO

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Schedule: 145-WPReplacing Schedule 134-WP Sheet 1Which was filed November July 231, 20134SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 1 of 1 Sheets

WATER PUMPING SERVICEAVAILABILITY

This schedule is available for municipal water pumping service.

NET MONTHLY BILLCustomer Charge

\$20.34 per meter per month

Delivery Charge\$0.10~~185~~492 per kWh for kWh on bills dated November 1 to June 30, inclusive.\$0.11~~285~~592 per kWh for kWh on bills dated July 1 to October 31, inclusive.Minimum

The minimum shall be the Customer Charge.

ENERGY COST ADJUSTMENT

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

TERMS OF PAYMENT

As per Schedule DPC.

PRIMARY DISCOUNT

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

TERMS AND CONDITIONS

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

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Stephen J. Epperson President & CEO

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Schedule: 145-IP-IReplacing Schedule 134-IP-I Sheet 1Which was filed November July 231, 20134SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

IRRIGATION SERVICEAVAILABILITY

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

CHARACTER OF SERVICE

Alternating current, 60 cycle, 230 volt, 3 phase. Where only single phase service is available, motors of less than ten (10) horsepower may be connected if in the judgment of the Company such service can be rendered without unduly affecting existing service. Not more than one (1) irrigation connection shall be made on any single phase extension.

NET MONTHLY BILLDemand Charge

Per horsepower contracted per year
(nameplate rating)

\$38.01

plus

Delivery Charge

For all bills dated

November 1 through June 30 inclusive, per kWh

\$0.07~~48~~2928

For all bills dated

July 1 through October 31 inclusive, per kWh

\$0.08~~58~~29028MINIMUM CHARGE

\$38.01 per horsepower contracted per year, which is the Demand charge, plus extension charge, if any. (Minimum charge does not include the delivery charge).

CONTRACT MINIMUM

Ten (10) horsepower

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By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-IP-IReplacing Schedule 134-IP-I Sheet 2Which was filed November 23, 20134SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

ENERGY COST ADJUSTMENT

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

EXTENSION POLICY

Where the cost of extending service to the irrigation customer exceeds \$50.00 per horsepower contracted, the customer will pay in addition to the "minimum charge" set forth above an additional annual minimum charge equal to twenty-one percent (21%) per year of the added investment in such facilities.

PAYMENT

Minimum charges shall be payable

- 50% April 1
- 25% May 1
- 25% June 1

DELAYED 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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By Stephen J. Epperson
President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 145-CSReplacing Schedule 134-CS Sheet 1Which was filed November July 231, 20134SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 1 of 1 Sheets

TEMPORARY SERVICEAVAILABILITY

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

NET MONTHLY BILLDelivery Charge

\$0.22~~000~~672 per kWh used, plus an amount equal to all the costs of installing and removing equipment to render service.

ENERGY COST ADJUSTMENT

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

CONNECTION CHARGE

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

TERMS OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

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

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Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 153-LAC

Original Schedule 13-LAC Sheet 1

Which was filed November 21, 2013.

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

LOCAL ACCESS DELIVERY SERVICEAVAILABLE

Entire Service Area.

APPLICABLEFor delivery to wholesale (sales for resale) customers over ~~MKEC's~~ 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 RATEDemand Charge @ \$~~2,784.53~~ 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 maximum hourly demand coincident with Southern Pioneer's monthly Local Access Delivery System peak in the billing month, as measured at the low side of the delivery point. 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 MKEC or paying MKEC for the Real Power Losses at MKEC's wholesale rate. The applicable Real Power Loss factor for the entire service area is as follows:

LOSS FACTOR

1.86 percent of energy as measured at delivery point.

DELAYED PAYMENT

As per schedule DPC.

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SOUTHERN PIONEER ELECTRIC CO.

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Schedule: 153-LACOriginal Schedule 13-LAC Sheet 2Which was filed on November 21, 2013SERVICE AREA

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No supplement or separate understanding

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Sheet 2 of 2 Sheets

TERMS AND CONDITIONS

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

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