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

| | | |
|---|---|---|
| In the Matter of the Annual Filing of Southern Pioneer Electric Company for Approval to Make Certain Changes to Its Charges for Electric Services, Pursuant to the 34.5kV Formula Based Rate Plan Approved in Docket No. 16-MKEE-023-TAR. | ) ) ) ) ) ) ) | Docket No. 16-SPEE-501-TAR |

## ERRATA TO APPLICATION FILED ON MAY 4, 2016

On May 4, 2016, Southern Pioneer Electric Company ("Southern Pioneer") filed its first Application for Annual Update and Exhibits with the State Corporation Commission of the State of Kansas ("Commission") for the purpose of making changes in its charges for electric service pursuant to the 34.5 kV Formula Based Rate Plan ("34.5 kV Plan"), approved by Commission Order in Docket No. 16-MKEE-023-TAR. Since filing, Southern Pioneer has discovered an error that needs to be corrected. A description of the error and necessary corrections are as follows:

1. It was discovered by Mid-Kansas Electric Company, LLC ("Mid-Kansas") after Southern Pioneer's filing of its Application and Annual Update on May 4, 2016, that there was an error in the total 34.5 kV system billing demand inputs represented in Exhibit 3 of the filing.[1] More specifically, Mid-Kansas identified that it inadvertently left out the total system demand associated with a new retail delivery point recently put into service for May and June of the 2015 test year - 937 kW in May and 8,231 kW in June, for a total of 9,258 kW (before losses) of total system billing demand mistakenly not accounted for in the 2015 test year. Therefore, May and June column on Line 1, Page 7 of the Exhibit 3 spreadsheet (i.e. Cell Nos. I14 and J14 in Work Paper 5) contain incorrect information, which affects the retail load totals for those months and

[1] Pursuant to the Commission Order in Docket No. 11-GIME-597-GIE, Mid-Kansas, Southern Pioneer's wholesale power provider, is the metering and billing agent for Southern Pioneer's 34.5 kV sub-transmission system. The 34.5 kV sub-transmission system provides service to wholesale LADS customers and Southern Pioneer retail customers.

therefore, the overall load totals. This was a manual input error to the billing demand spreadsheet that was subsequently utilized to develop Exhibit 3 of Southern Pioneer's Application and Annual Update.

2. The error in Exhibit 3 and its correction with this Errata filing has a minimal impact on the total 34.5kV system revenue requirement, resulting per kW rate for wholesale LADS customers, and conversion of the latter to the corresponding total dollar and the per kWh decrease for Southern Pioneer retail customers contained in the Application for Annual Update. Correcting the total 34.5 kV system billing demand to account for additional billing units results in an overall decrease of $139,382, instead of $100,700 as originally filed. The resulting updated wholesale LADS rate is $4.37/kW, instead of $4.41/kW as originally filed, and the updated decrease applied to retail customers is $80,558, instead of $57,803 as originally filed. A corrected copy of Exhibit 3 is attached to this Errata as Exhibit A and should be substituted into the original documents.

3. Southern Pioneer has advised Staff of the error. Because the error was discovered immediately after the filing of the Application for Annual Update, Staff indicated that it would experience no hardship in incorporating the changes into their analysis.

4. Therefore, Southern Pioneer hereby notifies the parties of the updated Exhibit A, and resulting wholesale LADS rate and retail decrease figures.

Respectfully submitted,

Lindsay A. Shepard (#23276)
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**ATTORNEY FOR SOUTHERN PIONEER ELECTRIC COMPANY**

**VERIFICATION**

STATE OF KANSAS )
) ss:
COUNTY OF GRANT )

Lindsay A. Shepard, of lawful age, being first duly sworn on oath states:

That she is counsel for Southern Pioneer Electric Company; that she has read the foregoing Errata and knows the contents thereof; and that the facts therein are true and correct to the best of her knowledge, information, and belief.

Lindsay A. Shepard

SUBSCRIBED AND SWORN to before me this 12th day of May, 2016.

NOTARY PUBLIC - State of Kansas
BRANDI FOWLER
My Appt. Exp. 12/3/16

Notary Public

My Commission expires: 12/3/16

EXHIBIT A
Corrected Exhibit 3

# Southern Pioneer Electric Company
## 34.5kV Formula Based Rate
## Revenue Requirement and Rate Calculation
## For Year 2016 Based on the Historical Test Year Ending December 31, 2015

| (a) Line No | (b) Description | (c ) Source | (d) Unadjusted Historical Test Year [2015] | (e) Adjustments No. | Adjustments Amount | (f) Adjusted Historical Test Year [2015] | (g) Allocation Factor Name | (h) Factor | (i) FBR Revenue Requirement |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | Source: WP2 | | Source: WP3 | | |
| 1 | **Operating Expenses** | | | | | | | | |
| 2 | Power Production Expense | WP1, L29, Col ( d ) | $ - | | | $ - | | 0.000000 | |
| 3 | Cost of Purchased Power | WP1, L30, Col ( d ) | $ 40,379,198 | | | $ 40,379,198 | | 0.000000 | |
| 4 | Transmission O&M | WP1, L31, Col ( d ) | $ 1,123,753 | | | $ 1,123,753 | | 1.000000 | $ 1,123,753 |
| 5 | Distribution Expense-Operation | WP1, L32, Col ( d ) | $ 3,469,012 | [1] | $ - | $ 3,469,012 | DOM | 0.000000 | $ - |
| 6 | Distribution Expense-Maintenance | WP1, L33, Col ( d ) | $ 1,745,856 | [2] | $ - | $ 1,745,856 | DOM | 0.000000 | $ - |
| 7 | Consumer Accounts Expense | WP1, L34, Col ( d ) | $ 1,228,142 | | | $ 1,228,142 | | 0.000000 | $ - |
| 8 | Customer Service and Informational Expense | WP1, L35, Col ( d ) | $ 184,350 | | | $ 184,350 | | 0.000000 | $ - |
| 9 | Sales Expense | WP1, L36, Col ( d ) | $ 17,789 | | | $ 17,789 | | 0.000000 | $ - |
| 10 | Administration & General | WP1, L37, Col ( d ) | $ 1,833,656 | [3] | $ (25,328) | $ 1,808,328 | LAB | 0.045913 | $ 83,026 |
| 11 | **Total O&M Expense** | Sum (L2:L10) | | | | | | | $ 1,206,779 |
| 12 | Depreciation and Amortization | | | | | | | | |
| 13 | Transmission | WP1, L40, Col ( d ) | $ 609,836 | | | $ 609,836 | | 1.000000 | $ 609,836 |
| 14 | General Plant | WP1, L41, Col ( d ) | $ 117,384 | | | $ 117,384 | LAB | 0.045913 | $ 5,389 |
| 15 | Property Tax | WP1, L43, Col ( d ) | $ - | | | $ - | NP | 0.286309 | $ - |
| 16 | Other Taxes [1] | WP1, L44, Col ( d ) | $ 1,320,076 | [4] | $ (1,018,679) | $ 301,397 | | 0.181798 | $ 54,793 |
| 17 | L.T. Interest | WP1, L45, Col ( d ) | $ 5,645,848 | [5] | $ 14,304 | $ 5,660,152 | NP | 0.286309 | $ 1,620,554 |
| 18 | Interest Charged to Construction - Credit | WP1, L46, Col ( d ) | $ - | [6] | $ - | $ - | NP | 0.286309 | $ - |
| 19 | Interest-Other | WP1, L47, Col ( d ) | $ 24,974 | [7] | $ 23,253 | $ 48,227 | NP | 0.286309 | $ 13,808 |
| 20 | Other Deductions | WP1, L48, Col ( d ) | $ 1,424,761 | [8] | $ (38,610) | $ 1,386,151 | NP | 0.286309 | $ 396,868 |
| 21 | **Total Cost of Electric Service** | | | | | | | | **$ 3,908,027** |
| 22 | | | | | | | | | |
| 23 | **Margin Requirement** | | | | | | | | |
| 24 | Principal Payments | WP1, L62, Col ( d ) | $ 1,788,305 | [9] | $ 435,181 | $ 2,223,486 | NP | 0.286309 | $ 636,604 |
| 25 | L.T. Interest | L17 | $ 5,645,848 | | $ 14,304 | $ 5,660,152 | NP | 0.286309 | $ 1,620,554 |
| 26 | Interest-Other | L18 | $ 24,974 | | $ 23,253 | $ 48,227 | NP | 0.286309 | $ 13,808 |
| 27 | Subtotal | Sum (L22:24) | | | | | | | $ 2,270,966 |
| 28 | Required Coverage Ratio | WP1, L65, Col ( d ) | | | | | | | 1.75 |
| 29 | Gross Margin Requirements | L27 x L28 | | | | | | | 3,974,191 |
| 30 | Less: Offsets to Margin Requirements | WP4, L7, Col ( i ) | | | | | | | 2,804,125 |
| 31 | Net Margin Requirement | L29 - L30 | | | | | | | **$ 1,170,066** |
| 32 | | | | | | | | | |
| 33 | **Total Revenue Requirements** | | | | | | | | |
| 34 | Add: Net Margin Requirement | L21 + L31 | | | | | | | **$ 5,078,093** |
| 35 | Add: True-Up Amount[2] | per Section I of the Protocols | | | | | | | **$ (480,914)** |
| 36 | **Total Net Revenue Requirements** | L34 + L35 | | | | | | | **$ 4,597,178** |
| 37 | Divided By Total System Billing Demand | WP5, L28 | | | | | | | 981,504 kW |
| 38 | Unadjusted Unit Rate | L36 / L37 | | | | | | | $4.684/kW-mo. |
| 39 | Less: Property Tax Surcharge | Dkt. No. 16-SPEE-306-RTS | | | | | | | $0.316/kW-mo. |
| 40 | **Resultant Unit Rate** | L38- L39 | | | | | | | **$4.37/kW-mo.** |

[1] 18.18% allocator is the remainder of Taxes-Other, cash portion, allocated to 2016 DSC-FBR, where 81.82% was assigned to distribution system.

[2] True-Up does not apply the first year per Section I of Protocols. However, SPEC is recognizing KMEA payment per 15-MKEE-461-TAR (applicable to the 34.5kV system, booked as December 2015 revenues).

**Southern Pioneer Electric Company**
**34.5kV Formula Based Rate**
**Allocation of 34.5kV FBR Rate Adjustment to Retail Rate Classes**
**For Year 2016 Based on the Historical Test Year Ending December 31, 2015**

## I. Calculation of the 34.5kV FBR Retail Rate Adjustment

| Line No. | Description | Source | Amount |
|---|---|---|---|
| 1 | Resultant LAC rate | Pg. 1, L40 | $ 4.37 /kW/mo |
| 2 | Currently Effective LAC rate | 15-SPEE-161-RTS | $ 4.51 /kW/mo |
| 3 | Difference | L2 - L3 | $ (0.14) /kW/mo |
| 4 | | | |
| 5 | Additional Revenue Needed From Retail: | | |
| 6 | Retail LAC Demand | WP5, L26, Col (Total) | $ 567,273 kW |
| 7 | Additional Per kW LAC | L3 | $ (0.14) /kW/mo |
| 8 | | | $ (80,558) |

## II. Proportional Allocation of 34.5kV FBR Retail Rate Adjustment to Rate Classes On Base Revenue by Rate Schedule

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Allocation of Rate Adjustment | | | | |
| Line No. | Rate Schedule | Rate Schedule Revenue [1] | Allocated Power Supply Cost of Service [1] | Base Revenue [1] | Percent of Tot Base Rev | 34.5kV FBR Adjustment [1] | Base Revenue | Check the Spread | Historical Energy Sales | 34.5kV FBR Adjustment per kWh |
| | | ($) | ($) | ($) | (%) | ($) | ($) | (%) | (kWh) | ($) |
| 1 | Residential Service (RS) | | | | | | | | | |
| 2 | General Use | $ 15,768,066 | $ 8,131,393 | $ 7,636,672 | 41.10% | $ (33,111) | $ 7,603,561 | 41.10% | 113,778,960 | (0.0003) |
| 3 | Space Heating [2] | $ 937,451 | $ 508,817 | $ 428,633 | 2.31% | $ (1,858) | $ 426,775 | 2.31% | 7,199,942 | (0.0003) |
| 4 | General Service Small (GSS) | $ 1,787,831 | $ 849,048 | $ 938,783 | 5.05% | $ (4,070) | $ 934,713 | 5.05% | 11,759,613 | (0.0004) |
| 5 | General Service Large (GSL) | $ 16,702,915 | $ 9,751,472 | $ 6,951,443 | 37.41% | $ (30,140) | $ 6,921,302 | 37.41% | 131,415,482 | (0.0002) |
| 6 | General Service Space Heating [2] | $ 596,672 | $ 382,152 | $ 214,520 | 1.15% | $ (930) | $ 213,589 | 1.15% | 5,624,917 | (0.0002) |
| 7 | Industrial Service (IS) | $ 3,471,395 | $ 2,351,177 | $ 1,120,217 | 6.03% | $ (4,857) | $ 1,115,360 | 6.03% | 33,942,433 | (0.0001) |
| 8 | Interruptible Industrial Service (INT) | $ - | $ - | $ - | 0.00% | $ - | $ - | 0.00% | - | N.A. |
| 9 | Real -Time Pricing (RTP) [3] | $ (5,467,259) | $ (5,467,259) | $ - | 0.00% | $ - | $ - | 0.00% | (99,635,259) | N.A. |
| 10 | Sub-transmission Level Service STR) [4] | $ 23,263,116 | N.A. | N.A. | 0.00% | $ - | $ - | 0.00% | 365,162,574 | N.A. |
| 11 | Municipal Power Service (M-I) | $ 205,095 | $ 112,708 | $ 92,387 | 0.50% | $ (401) | $ 91,986 | 0.50% | 1,575,233 | (0.0003) |
| 12 | Water Pumping Service (WP) | $ 640,798 | $ 366,256 | $ 274,541 | 1.48% | $ (1,190) | $ 273,351 | 1.48% | 5,294,691 | (0.0002) |
| 13 | Irrigation Service (IP-I) | $ 308,410 | $ 162,506 | $ 145,904 | 0.79% | $ (633) | $ 145,271 | 0.79% | 2,177,795 | (0.0003) |
| 14 | Temporary Service (CS) | $ 19,574 | $ 8,271 | $ 11,302 | 0.06% | $ (49) | $ 11,253 | 0.06% | 84,434 | (0.0006) |
| 15 | Lighting | $ 1,039,269 | $ 274,132 | $ 765,137 | 4.12% | $ (3,318) | $ 761,820 | 4.12% | 4,082,334 | (0.0008) |
| 16 | **Total Retail Rates** | $ 59,273,330 | $ 17,430,675 | $ 18,579,540 | 100.00% | $ (80,558) | $ 18,498,982 | 100.00% | 582,463,149 | |

1 See Workpaper 7 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 7 for detail.
3 Exclude RTP (marginal piece/unadjustable rate). Note, however, that these customers will still share in the 34.5kV FBR adjustment per their corresponding baseline tariff.
4 STR customers will not share in retail 34.5kV FBR 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 demand rate component.

**Southern Pioneer Electric Company**
**34.5kV Formula Based Rate**
**Work Paper 1 - Input Data**
**Historical Test Year Ending December 31,** **2015**
**Budget Year** **2016**

| Line No | Description ( a ) | Source ( b ) | ( c ) | Amount ( d ) | ( e ) | Notes (f) |
|---|---|---|---|---|---|---|
| 1 | **A. Net Plant in Service** | | | **As of December 31, 2015** | | |
| 2 | | | | **Plant in** | **Accum. Res.** | |
| 3 | **1. Facilities Used to Provide Local Access Delivery Service** | | | **Service** | **for Depr.** | |
| 4 | Transmission Facilites | | | | | |
| 5 | 350 Land and Land Rights | Trial Balance | | $ 110,073 | | |
| 6 | 352 Structures and Improvements | Trial Balance | | | | |
| 7 | 353 Station Equipment | Trial Balance | | $ 7,938,489 | | |
| 8 | 355 Poles and Fixtures | Trial Balance | | $ 9,420,007 | | |
| 9 | 356 O.H. Conductors and Devices | Trial Balance | | $ 8,607,770 | | |
| 10 | 358 U.G. Conductors and Devices | Trial Balance | | $ - | | |
| 11 | Subtotal | Sum(L5:L10) | | $ 26,076,340 | $ 5,909,020 | GL acct 108.5 and 108.501 |
| 12 | Distribution Facilities (If Applicable ) | | | | | |
| 13 | 360 Land and Land Rights | Company Direct Assessment | | N/A | N/A | |
| 14 | 361 Structures and Improvements | Company Direct Assessment | | N/A | N/A | |
| 15 | 362 Station Equipment | Company Direct Assessment | | N/A | N/A | |
| 16 | Subtotal | L13 + L15 | | - | - | |
| 17 | Total | Ln 11 + Ln 16 | | $ 26,076,340 | $ 5,909,020 | |
| 18 | | | | | | |
| 19 | **2. All Facilities** | | | | | |
| 20 | 301-301 Intangible Plant | Trial Balance | | $ - | $ - | |
| 21 | 350-359 Transmission Plant | Trial Balance | | $ 26,076,340 | $ 5,909,020 | GL acct 108.5, 108.501 |
| 22 | 360-373 Distribution Plant | Trial Balance | | $ 54,043,148 | $ 6,847,101 | GL acct. 108.6,108.61 |
| 23 | 389-399 General Plant | Trial Balance | | $ 7,002,795 | $ 3,339,810 | GL acct. 108.7-108.79 |
| 24 | Total | | | $ 87,122,284 | $ 16,095,932 | |
| 25 | | | | | | |
| 26 | | | | **Historical** | **Budget** | |
| 27 | | | | **Test Year** | **Year** | |
| 28 | **B. Operating Expenses** | | | **2015** | **2016** | |
| 29 | Power Production Expense | Statement of Operations | | $ - | | |
| 30 | Cost of Purchased Power | Statement of Operations | | $ 40,379,198 | | |
| 31 | Transmission O&M | Statement of Operations | | $ 1,123,753 | | |
| 32 | Distribution Expense-Operation | Statement of Operations | | $ 3,469,012 | | |
| 33 | Distribution Expense-Maintenance | Statement of Operations | | $ 1,745,856 | | |
| 34 | Consumer Accounts Expense | Statement of Operations | | $ 1,228,142 | | |
| 35 | Customer Service and Informational Expense | Statement of Operations | | $ 184,350 | | |
| 36 | Sales Expense | Statement of Operations | | $ 17,789 | | |
| 37 | Administrative and General | Statement of Operations | | $ 1,833,656 | | |
| 38 | Depreciation and Amortization | Statement of Operations | | $ 2,866,993 | | |
| 39 | Depreciation Expense - Distribution | Trial Balance | | $ 1,354,313 | | |
| 40 | Depreciation Expense - Transmission | Trial Balance | | $ 609,836 | | |
| 41 | Depreciation Expense - General Plant | Trial Balance | | $ 117,384 | | |
| 42 | Amortization of AP (booked within Depreciation Expense) | Trial Balance | | $ 785,459 | | |
| 43 | Property Tax | Statement of Operations | | $ - | | |
| 44 | Other Taxes | Statement of Operations | | $ 1,320,076 | | |
| 45 | L.T. Interest | Statement of Operations | | $ 5,645,848 | $ 5,660,152 | |
| 46 | Interest Charged to Construction - Credit | Statement of Operations | | $ - | $ - | |
| 47 | Interest-Other | Statement of Operations | | $ 24,974 | $ 48,227 | |
| 48 | Other Deductions | Statement of Operations | | $ 1,424,761 | | |
| 49 | | | | | | |
| 50 | **C. Payroll** | | | | | Part of GL acct |
| 51 | Transmission | Payroll Journal (Labor Amt) | | $ 98,482 | | 560-573 |
| 52 | Distribution | Payroll Journal (Labor Amt) | | $ 1,520,113 | | 580-598 |
| 53 | Customer Accounting | Payroll Journal (Labor Amt) | | $ 433,410 | | 901-905 |
| 54 | Customer Service and Information | Payroll Journal (Labor Amt) | | $ 91,185 | | 907-910 |
| 55 | Sales | Payroll Journal (Labor Amt) | | $ 1,762 | | 911-916 |
| 56 | Administration and General | Payroll Journal (Labor Amt) | | $ 615,205 | | 920-932 |
| 57 | Total | | | $ 2,760,156 | | Non-capitalized items |
| 58 | | | | | | |
| 59 | | | | **Historical** | **Budget** | |
| 60 | **D. Miscellaneous** | | | **Test Year** | **Year** | |
| 61 | **1. Debt Service** | | | **2015** | **2016** | **Source/Notes** |
| 62 | Principal Payment | F7, Pt.O, Col. B | | $ 1,788,305 | $ 2,223,486 | |
| 63 | Interest Expense | Ln 45 + Ln 47 | | $ 5,670,823 | $ 5,708,379 | Southern Pioneer uses CoBank formula |
| 64 | | | | | | |
| 65 | **2. Target MDSC** | As approved by Commission | | 1.75 | | Same as DSC-FBR |
| 66 | | | | | | |
| 67 | **3. Margin Offsets** | | | | | |
| 68 | Cash Capital Credits Received (from G&T/Lenders) | F7 or Supplementary Company Schedules | | $ 689,408 | | CFC F7, Part J |
| 69 | Non-cash Other Deductions (Amortizations) | Trial Balance | | $ 1,247,442 | | GL acct 426.6, 428, 428.1 |
| 70 | | | | | | |
| 71 | **3. Other** | | | | | |
| 72 | Other Taxes - paid in cash | See DSC-FBR, Exhibit 3, page 5, L50 | | $ 301,397 | | GL 236.71, 409.1, plus $ 78,469 adj. mandated per DSC-FBR |

# Southern Pioneer Electric Company
## 34.5kV Formula Based Rate
## Work Paper 2 - Adjustments To Historical Test Year Expenses
## For Year 2016 Based on the Historical Test Year Ending December 31, 2015

| Line No | Type | Source | Amount | Notes |
|---|---|---|---|---|
| 1 | **1. Adjustment to Distribution Operations Expense per K.S.A. 66-101f(a), if any:** | | | |
| 2 | Applicable Disallowance - Distribution Operations | WP6 | | |
| 3 | **Total Adjustment** | L2 | **$ -** | |
| 4 | | | | |
| 5 | **2. Adjustment to Distribution Maintainance per K.S.A. 66-101f(a), if any:** | | | |
| 6 | Applicable Disalowance - Distribution Maintenance | WP6 | $ - | |
| 7 | **Total Adjustment** | L6 | **$ -** | |
| 8 | | | | |
| 9 | **3. Adjustment to A&G per K.S.A. 66-101f(a), if any:** | | | |
| 10 | Applicable Disallowance - A&G | WP6 | $ (25,328) | |
| 11 | **Total Adjustment** | L10 | **$ (25,328)** | |
| 12 | | | | |
| 13 | **4. Adjustment to Other Taxes** | | | |
| 14 | Historical Amount | Pg.1, L16, Col ( d ) | $ 1,320,076 | |
| 15 | Paid in Cash | WP1, L72, Col ( e ) | $ 301,397 | |
| 16 | **Total Adjustment** | L15 - L14 | **$ (1,018,679)** | |
| 17 | | | | |
| 18 | **5. Adjustment to LT Interest** | | | |
| 19 | Historic Amount | Pg.1, L17, Col ( d ) | $ 5,645,848 | |
| 20 | Projected | WP1, L45, Col ( e ) | $ 5,660,152 | |
| 21 | **Total Adjustment** | L20 - L19 | **$ 14,304** | |
| 22 | | | | |
| 23 | **6. Adjustment to Interest Charged To Construction** | | | |
| 24 | Historic Amount | Pg.1, L18, Col ( d ) | $ - | |
| 25 | Projected | WP1, L46, Col ( e ) | $ - | |
| 26 | **Total Adjustment** | L25 - L24 | $ **-** | |
| 27 | | | | |
| 28 | **7. Adjustment to Interest-Other** | | | |
| 29 | Historic Amount | Pg.1, L19, Col ( a ) | $ 24,974 | |
| 30 | Projected | WP1, L47, Col ( e ) | $ 48,227 | |
| 31 | **Total Adjustment** | L30 - L29 | **$ 23,253** | |
| 32 | | | | |
| 33 | **8. Adjustment to Other Deductions per K.S.A. - 66-101f(a), if any:** | | | |
| 34 | Applicable Disallowance - Other Deductions | WP6 | $ (38,610) | |
| 35 | **Total Adjustment** | L34 | **$ (38,610)** | |
| 36 | | | | |
| 37 | **9. Adjustment to Principal** | | | |
| 38 | Historic Amount | Pg.1, L24, Col ( d ) | $ 1,788,305 | |
| 39 | Projected Amount | WP1, L62, Col ( e ) | $ 2,223,486 | |
| 40 | **Total Adjustment** | L39 - L38 | **$ 435,181** | |

# Southern Pioneer Electric Company
# 34.5kV Formula Based Rate
# Work Paper 3 - Allocation Factors
# For Year 2016 Based on the Historical Test Year Ending December 31, 2015

| Line No. | Description | Source | Allocator | Amount |
|---|---|---|---|---|
| 1 | **Distribution O&M Allocation Factor** | | | |
| 2 | Distr. Plant used to provide Local Access Delivery Service | WP1, L16, Col (d) | | $ - |
| 3 | Total Distribution Plant | WP1, L22, Col (d) | | $ 54,043,148 |
| 4 | | | | |
| 5 | Allocation Factor | L2 / L3 | DOM | - |
| 6 | | | | |
| 7 | **Labor Allocation Factor** | | | |
| 8 | Transmission Wages | WP1, L51, Col (d) | | $ 98,482 |
| 9 | Allocated Distribution Wages | | | |
| 10 | Total Distribution Wages | WP1, L52, Col (d) | | $ 1,520,113 |
| 11 | Allocation Factor | L5 | DOM | $ - |
| 12 | | L10 * L11 | | $ - |
| 13 | Total LAC Wages | L8 + L12 | | $ 98,482 |
| 14 | | | | |
| 15 | Total Wages Other than A&G | | | |
| 16 | Total Wages | WP1, L57, Col (d) | | $ 2,760,156 |
| 17 | Less: Administration & General Wages | WP1, L56, Col (d) | | 615,205 |
| 18 | | L16 - L17 | | $ 2,144,952 |
| 19 | | | | |
| 20 | Transmission Labor Allocator | L13 / L18 | LAB | 0.045913 |
| 21 | | | | |
| 22 | **Net Plant Allocation Factor** | | | |
| 23 | Plant-in-Service | | | |
| 24 | Transmission | WP1, L11, Col (d) | | $ 26,076,340 |
| 25 | Distr. Plant Used to provide Local Access Delivery Service | L2 | | $ - |
| 26 | General Plant | | | |
| 27 | Total General Plant | WP1, L23, Col (d) | | $ 7,002,795 |
| 28 | Allocation Factor | L20 | LAB | 0.045913 |
| 29 | | L27 * L28 | | $ 321,522 |
| 30 | Total LAC Plant-in-Service | L24 + L25 + L29 | | $ 26,397,862 |
| 31 | | | | |
| 32 | Accumulated Reserves for Depreciation | | | |
| 33 | Transmission | WP1, L11, Col (e) | | $ 5,909,020 |
| 34 | Distr. Plant Used to provide Local Access Delivery Service | WP1, L16, Col (e) | | $ - |
| 35 | Allocated General Plant | | | |
| 36 | Total General Plant | WP1, L23, Col (e) | | $ 3,339,810 |
| 37 | Allocation Factor | L20 | LAB | 0.045913 |
| 38 | | L36 * L37 | | $ 153,342 |
| 39 | Total LAC Accum. Depr. Res. | L33 + L34 + L38 | | $ 6,062,362 |
| 40 | | | | |
| 41 | Net Plant Used in LAC | L30 - L39 | | $ 20,335,500 |
| 42 | | | | |
| 43 | Total Plant in Service | WP1, L24, Col (d) | | $ 87,122,284 |
| 44 | Less: Total Accum. Reserves for Depr. | WP1, L24, Col (e) | | $ 16,095,932 |
| 45 | Total Net Plant | L43 - L44 | | $ 71,026,352 |
| 46 | | | | |
| 47 | Transmission Net Plant Allocator | L41 / L45 | NP | 0.286309 |

# Southern Pioneer Electric Company
## 34.5kV Formula Based Rate
## Work Paper 4 - Margin Requirement Offsets
## For Year 2016 Based on the Historical Test Year Ending December 31, 2015

| (a) Line No | (b) Item | (c) Source | (d) Historical Tot Amount | (e) Adjustment | (f) Adjusted Amount | (g) Allocation Factor Name | (h) Allocation Factor Value | (i) Allocated to FBR |
|---|---|---|---|---|---|---|---|---|
| | | | | pg 1, Col (e) | | pg.1 Col (g) and (h) | | |
| 1 | Interest Expense (LT Interest plus Interest-Other) | WP1, L63, Col ( d ) | $ 5,670,823 | $ 37,556 | $ 5,708,379 | NP | 0.286309 | $ 1,634,362 |
| 2 | Depreciation Expense | | | | | | | |
| 3 | Transmission | Pg.1, L13, Col ( d ) | $ 609,836 | | $ 609,836 | | 1.000000 | $ 609,836 |
| 4 | General Plant | Pg.1, L14, Col ( d ) | $ 117,384 | | $ 117,384 | LAB | 0.045913 | $ 5,389 |
| 5 | Non-cash Other Deductions (Amortizations) | WP1, L69, Col ( d ) | $ 1,247,442 | | $ 1,247,442 | NP | 0.286309 | $ 357,154 |
| 6 | Cash Capital Credits Received | WP1, L68, Col ( d ) | $ 689,408 | | $ 689,408 | NP | 0.286309 | $ 197,384 |
| 7 | Resultant Amount | Sum (L7:L10) | $ 8,334,893 | | $ 8,372,449 | | | $ 2,804,125 |

# Southern Pioneer Electric Company
## 34.5kV Formula Based Rate
## Work Paper 5 - Summary of Local Access Billing Demands (kW)
## For Year 2016 Based on the Historical Test Year Ending December 31, 2015 [1]

| Line | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Total Local Access System [2] | 75,993 | 77,587 | 71,031 | 64,680 | 70,047 | 107,012 | 112,010 | 107,901 | 105,134 | 74,810 | 64,335 | 69,220 | 999,760 |
| 2 | CP Date | 07 | 04 | 04 | 06 | 27 | 22 | 13 | 07 | 02 | 14 | 11 | 29 | |
| 3 | CP Time (hour Ending) CST | 1100 | 1700 | 1200 | 1600 | 1600 | 1600 | 1600 | 1500 | 1600 | 1700 | 2000 | 1900 | |
| 4 | | | | | | | | | | | | | | |
| 5 | Wholesale Customers @ Del. Pt. | | | | | | | | | | | | | |
| 6 | Ashland (KMEA)--Metered | 2,009 | 2,177 | 2,049 | 1,884 | 2,180 | 3,149 | 3,507 | 2,490 | 3,308 | 2,016 | 1,840 | 2,284 | 28,892 |
| 7 | Ashland (KMEA)--Generation | - | - | - | - | - | - | - | 1,030 | - | - | - | - | 1,030 |
| 8 | Subtotal--Ashland | 2,009 | 2,177 | 2,049 | 1,884 | 2,180 | 3,149 | 3,507 | 3,520 | 3,308 | 2,016 | 1,840 | 2,284 | 29,922 |
| 9 | Meade (KMEA)--Metered | 2,613 | 2,303 | 2,286 | 2,056 | 2,149 | 4,191 | 4,683 | 4,386 | 4,305 | 2,481 | 1,968 | 2,381 | 35,799 |
| 10 | Meade (KMEA)--Generation | | | | | | | | | | | | | |
| 11 | Subtotal--Meade | 2,613 | 2,303 | 2,286 | 2,056 | 2,149 | 4,191 | 4,683 | 4,386 | 4,305 | 2,481 | 1,968 | 2,381 | 35,799 |
| 12 | Kingman (KPP) [3] | 5,832 | 5,966 | 6,024 | 5,256 | 6,229 | 5,890 | 5,790 | 5,901 | 5,877 | 5,694 | 4,908 | 5,736 | 69,101 |
| 13 | Kingman (KPP) Generation [2] | - | - | - | - | - | - | - | - | - | - | - | | - |
| 14 | Subtotal--Kingman | 5,832 | 5,966 | 6,024 | 5,256 | 6,229 | 5,890 | 5,790 | 5,901 | 5,877 | 5,694 | 4,908 | 5,736 | 69,101 |
| 15 | Greensburg (KPP) | 2,339 | 2,085 | 2,112 | 1,418 | 1,407 | 2,380 | 2,824 | 2,385 | 2,381 | 1,681 | 1,541 | 1,926 | 24,478 |
| 16 | Greensburg Wind Farm (KPP) | 11,174 | 8,590 | 5,328 | 3,136 | 5,802 | 8,559 | 5 | 5,694 | 9,685 | 1,019 | 8,880 | 790 | 68,660 |
| 17 | Isabel (AR) | 114 | 96 | 101 | 85 | 82 | 209 | 183 | 172 | 182 | 138 | 166 | 155 | 1,685 |
| 18 | KEPCO [4] | 15,309 | 14,470 | 15,240 | 13,968 | 12,977 | 18,824 | 19,120 | 18,508 | 17,621 | 13,520 | 12,316 | 12,712 | 184,585 |
| 19 | Subtotal--Wholesale | 39,390 | 35,688 | 33,139 | 27,802 | 30,825 | 43,201 | 36,112 | 40,565 | 43,359 | 26,548 | 31,618 | 25,983 | 414,231 |
| 20 | Losses @ 1.86% of 34.5 kV Output | 733 | 664 | 616 | 517 | 573 | 804 | 672 | 755 | 806 | 494 | 588 | 483 | 7,705 |
| 21 | Subtotal with Losses (@ Source) | 40,122 | 36,352 | 33,756 | 28,319 | 31,399 | 44,005 | 36,784 | 41,319 | 44,166 | 27,042 | 32,206 | 26,466 | 421,935 |
| 22 | | | | | | | | | | | | | | |
| 23 | Southern Pioneer Retail | | | | | | | | | | | | | |
| 24 | Retail with Losses (@ Source) | 35,870 | 41,235 | 37,275 | 36,361 | 38,648 | 63,008 | 75,226 | 66,582 | 60,968 | 47,768 | 32,129 | 42,754 | 577,825 |
| 25 | Losses @ 1.83% of 34.5 kV Input | 655 | 753 | 681 | 664 | 706 | 1,151 | 1,374 | 1,216 | 1,113 | 872 | 587 | 781 | 10,551 |
| 26 | Retail @ Delivery Point | 35,215 | 40,482 | 36,594 | 35,697 | 37,942 | 61,857 | 73,853 | 65,366 | 59,855 | 46,896 | 31,542 | 41,974 | 567,273 |
| 27 | | | | | | | | | | | | | | |
| 28 | Total Load (Wholesale @ Source/before losses + Retail @ Delivery Point) | | | | | | | | | | | | | **981,504** |

[1] Revised per Mid-Kansas correcting May and June system totals and listing correct CP dates and times. Please note the CP date and times did not actually change for June, November and December but were simply copied over wrong in the original WP.

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

[3] Uses Kingman's actual CP kW per outcome of 15-SPEE-161-RTS. System Total already has Actual CP for Kingman.

[4] Includes all delivery points, per 15-SPEE-161-RTS.

# Southern Pioneer Electric Company
## 34.5kV Formula Based Rate
## Work Paper 6a - Summary of Exclusions
## For Year 2016 Based on the Historical Test Year Ending December 31, 2015

| Account | Description | Total Adjustment [1] |
|---|---|---|
| | A&G | 25,328 |
| | Other Deductions | 38,610 |
| | | **63,938** |

[1] Although Southern Pioneer does show adjustments to additional expense categories for these excluded items, those other categories are not allocable to the 34.5kV FBR and therefore are omitted here.

**Southern Pioneer Electric Company**
**34.5kV Formula Based Rate**
**Work Paper 6a - Summary of Exclusions**
**For Year 2016 Based on the Historical Test Year Ending December 31, 2015**

| Account | Description | Date | Vendor | Reference | Total Amount | Percent Excluded | Total Adjustment* |
|---|---|---|---|---|---|---|---|

**See Filing Exhibit 12**

**Southern Pioneer Electric Company**
**34.5kV Formula Based Rate**
**Work Paper 7 - Proportional Allocation of 34.5kV FBR Retail Rate Adjustment to Rate Classes**
**For Year 2016 Based on the Historical Test Year Ending December 31, 2015**

| (a) | (b) | (c) | | | (d) | | | (e) | (f) | (i) | (j) | (k) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | **Allocation of Retail Rate Adjustment** | | | | |
| **Line No.** | **Rate Schedule** | **Historical Revenue Rates [1]** | **Historical Energy Sales [1]** | **Power Costs Per kWh Sold 380 Docket [2]** | **Base Power Costs Recovered in Rates** | **Historical ECA-2 Revenue By Rate [1]** | **Total Power Costs Recovered in Rates** | **Base Revenue by Rate** | **Percent** | **34.5kV FBR Adjustment** | **Adjusted Base Revenue by Rate** | **Percent** | Resultant Tot Rate Rev | % Chg on Tot Rev |
| | | ($) | (kWh) | (cents/kWh) | ($) | ($) | ($) | ($) | (%) | ($) | ($) | (%) | | |
| 1 | Residential Service (RS) | | | | | | | | | | | | | |
| 2 | General Use | $ 15,768,066 | $ 113,778,960 | 6.79 | $ 7,724,607 | $ 406,786 | $ 8,131,393 | $ 7,636,672 | 41.10% | $ (33,111) | $ 7,603,561 | 41.10% | 15,734,954 | -0.2% |
| 3 | Space Heating | $ 937,451 | $ 7,199,942 | 6.77 | $ 487,727 | $ 21,090 | $ 508,817 | $ 428,633 | 2.31% | $ (1,858) | $ 426,775 | 2.31% | 935,592 | -0.2% |
| 4 | General Service Small (GSS) | $ 1,787,831 | $ 11,759,613 | 6.90 | $ 811,604 | $ 37,444 | $ 849,048 | $ 938,783 | 5.05% | $ (4,070) | $ 934,713 | 5.05% | 1,783,760 | -0.2% |
| 5 | General Service Large (GSL) | $ 16,702,915 | $ 131,415,482 | 7.07 | $ 9,294,042 | $ 457,430 | $ 9,751,472 | $ 6,951,443 | 37.41% | $ (30,140) | $ 6,921,302 | 37.41% | 16,672,774 | -0.2% |
| 6 | General Service Space Heating | $ 596,672 | $ 5,624,917 | 6.48 | $ 364,641 | $ 17,512 | $ 382,152 | $ 214,520 | 1.15% | $ (930) | $ 213,589 | 1.15% | 595,742 | -0.2% |
| 7 | Industrial Service (IS) | $ 3,471,395 | $ 33,942,433 | 6.63 | $ 2,251,931 | $ 99,246 | $ 2,351,177 | $ 1,120,217 | 6.03% | $ (4,857) | $ 1,115,360 | 6.03% | 3,466,537 | -0.1% |
| 8 | Interruptible Industrial Service (INT) | $ - | $ - | | $ - | $ - | $ - | $ - | 0.00% | $ - | $ - | 0.00% | - | 0.0% |
| 9 | Real -Time Pricing (RTP) [2] | $ (5,467,259) | $ (99,635,259) | 6.34 | $ (5,467,259) | $ - | $ (5,467,259) | $ - | 0.00% | $ - | $ - | 0.00% | (5,467,259) | 0.0% |
| 10 | Sub-transmission Level Service (STR) [3] | $ 23,263,116 | $ 365,162,574 | 6.19 | N.A. | N.A. | N.A. | N.A. | 0.00% | $ - | $ - | 0.00% | 23,263,116 | 0.0% |
| 11 | Municipal Power Service (M-I) | $ 205,095 | $ 1,575,233 | 6.84 | $ 107,799 | $ 4,909 | $ 112,708 | $ 92,387 | 0.50% | $ (401) | $ 91,986 | 0.50% | 204,695 | -0.2% |
| 12 | Water Pumping Service (WP) | $ 640,798 | $ 5,294,691 | 6.57 | $ 347,967 | $ 18,289 | $ 366,256 | $ 274,541 | 1.48% | $ (1,190) | $ 273,351 | 1.48% | 639,607 | -0.2% |
| 13 | Irrigation Service (IP-I) | $ 308,410 | $ 2,177,795 | 6.91 | $ 150,568 | $ 11,939 | $ 162,506 | $ 145,904 | 0.79% | $ (633) | $ 145,271 | 0.79% | 307,777 | -0.2% |
| 14 | Temporary Service (CS) | $ 19,574 | $ 84,434 | 9.42 | $ 7,952 | $ 320 | $ 8,271 | $ 11,302 | 0.06% | $ (49) | $ 11,253 | 0.06% | 19,525 | -0.3% |
| 15 | Lighting | $ 1,039,269 | $ 4,082,334 | 6.41 | $ 261,850 | $ 12,282 | $ 274,132 | $ 765,137 | 4.12% | $ (3,318) | $ 761,820 | 4.12% | 1,035,951 | -0.3% |
| 16 | **Total Retail Rates** | $ 59,273,330 | $ 582,463,149 | | $ 16,343,428 | $ 1,087,247 | $ 17,430,675 | $ 18,579,540 | 100.00% | $ (80,558) | $ 18,498,982 | 100.00% | 59,192,772 | -0.14% |

[1] See Patronage Report for historical usage and revenues by rate class (Work Paper 8).

[2] Exclude RTP (marginal piece/unadjustable rate). Note, however, that these customers will still share in the 34.5kV FBR adjustment per their corresponding baseline tariff.

[3] STR customers will not share in retail 34.5kV FBR 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 demand rate component.

**Southern Pioneer Electric Company**
**34.5kV Formula Based Rate**
**2015 Usage and Revenues by Retail Class (from Southern Pioneer Patronage Report)**
**Work Paper 8 - Supporting Data for the Allocation of the 34.5kV FBR Rate Adjustment**

| kWh Totals by Retail Rate Class | | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Res | 1 1.440. | Residential | 9,302,949 | 7,942,778 | 7,732,157 | 6,307,645 | 6,730,623 | 9,803,699 | 14,768,608 | 15,220,621 | 13,028,238 | 8,635,021 | 6,106,643 | 8,199,978 | 113,778,960 |
| Res | 13 | Residential Heating | 946,928 | 815,234 | 834,607 | 471,034 | 407,470 | 457,297 | 577,979 | 589,954 | 566,852 | 423,672 | 380,093 | 728,822 | 7,199,942 |
| Comm | 2 1.442.1 | Commercial Small | 1,112,114 | 1,008,257 | 987,944 | 835,989 | 833,139 | 933,564 | 1,154,370 | 1,169,844 | 1,092,767 | 890,511 | 754,534 | 986,580 | 11,759,613 |
| Comm | 3 1.442.1 | Commercial Large | 10,102,730 | 9,752,078 | 9,091,607 | 8,722,662 | 9,400,782 | 10,177,970 | 12,889,146 | 12,941,584 | 12,991,455 | 12,711,560 | 11,144,860 | 11,489,048 | 131,415,482 |
| Comm | 4 1.442.1 | Commercial Space Heating | 630,850 | 520,675 | 520,360 | 373,711 | 358,724 | 422,905 | 519,658 | 517,835 | 509,720 | 405,775 | 341,315 | 503,389 | 5,624,917 |
| Ind | 6 1.442.2 | Industrial | 2,958,098 | 3,116,733 | 3,301,810 | 3,333,392 | 2,783,462 | 2,757,604 | 2,590,961 | 2,563,757 | 2,698,917 | 2,672,182 | 2,469,240 | 2,696,277 | 33,942,433 |
| | 7 | Industrial Interruptible | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ind | 12 1.442.2 | Real Time Pricing | (14,271,952) | (12,542,537) | (10,939,944) | (13,603,767) | (16,313,242) | (14,527,528) | (11,212,559) | (13,754,818) | (5,143,200) | 3,274,623 | 7,885,068 | 1,514,597 | (99,635,259) |
| Ind | 9 1.442.2 | Industrial-Sub Trans 34.5 | 306,022 | 250,440 | 308,511 | 309,429 | 229,749 | 252,844 | 214,512 | 183,687 | 172,199 | 155,379 | 153,039 | 197,887 | 2,733,698 |
| Ind | 15 | Industrial-Sub Trans 115 | 29,423,632 | 26,507,863 | 29,762,510 | 30,450,782 | 29,945,140 | 33,165,096 | 32,731,729 | 32,935,605 | 31,466,014 | 30,096,698 | 28,349,402 | 27,594,405 | 362,428,876 |
| Irr | 8 1.441 | Irrigation | 2,805 | 2,677 | 6,989 | 121,320 | 101,714 | 150,506 | 621,456 | 645,817 | 385,529 | 104,613 | 29,554 | 4,815 | 2,177,795 |
| Comm | 5 1.442.15 | Commercial Municipal | 116,056 | 112,711 | 105,344 | 101,172 | 111,209 | 157,937 | 201,777 | 197,168 | 170,029 | 109,737 | 89,394 | 102,699 | 1,575,233 |
| WP | 16 | Water Pumping | 366,414 | 368,297 | 369,478 | 434,590 | 505,837 | 441,113 | 610,771 | 571,016 | 558,284 | 528,355 | 362,567 | 363,159 | 5,479,881 |
| Lights | 10 1.444. | Lighting | 340,271 | 342,916 | 341,223 | 340,596 | 340,757 | 340,591 | 340,282 | 339,122 | 338,716 | 337,928 | 339,897 | 340,035 | 4,082,334 |
| Temp | 17 | Temporary Service | 3,816 | 4,290 | 8,145 | 4,504 | 4,883 | 6,561 | 10,024 | 11,499 | 10,344 | 4,899 | 5,076 | 10,393 | 84,434 |
| | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 41,340,733 | 38,202,412 | 42,430,741 | 38,203,059 | 35,440,247 | 44,540,159 | 56,018,714 | 54,132,691 | 58,845,865 | 60,350,953 | 58,410,682 | 54,732,084 | 582,648,339 |

| Revenue Totals by Retail Rate Class | | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Res | 1 1.440. | Residential | $ 1,182,686 | $ 1,007,237 | $ 1,050,241 | $ 855,468 | $ 884,934 | $ 1,245,670 | $ 2,020,922 | $ 2,166,724 | $ 1,947,382 | $ 1,338,256 | $ 911,034 | $ 1,157,512 | $ 15,768,066 |
| Res | 13 | Residential Heating | $ 107,551 | $ 89,793 | $ 100,522 | $ 59,736 | $ 52,031 | $ 57,900 | $ 81,618 | $ 86,925 | $ 86,875 | $ 67,060 | $ 54,685 | $ 92,756 | $ 937,451 |
| Comm | 2 1.442.1 | Commercial Small | $ 153,334 | $ 138,186 | $ 143,237 | $ 125,770 | $ 123,839 | $ 135,367 | $ 173,837 | $ 180,366 | $ 178,485 | $ 154,876 | $ 129,469 | $ 151,066 | $ 1,787,831 |
| Comm | 3 1.442.1 | Commercial Large | $ 1,210,617 | $ 1,148,141 | $ 1,187,662 | $ 1,111,979 | $ 1,160,071 | $ 1,247,989 | $ 1,592,999 | $ 1,696,544 | $ 1,767,139 | $ 1,726,107 | $ 1,436,285 | $ 1,417,382 | $ 16,702,915 |
| Comm | 4 1.442.1 | Commercial Space Heating | $ 56,180 | $ 47,315 | $ 51,082 | $ 36,382 | $ 34,203 | $ 40,309 | $ 61,374 | $ 64,503 | $ 64,657 | $ 52,562 | $ 37,146 | $ 50,959 | $ 596,672 |
| Ind | 6 1.442.2 | Industrial | $ 268,680 | $ 284,496 | $ 317,351 | $ 304,683 | $ 261,657 | $ 272,999 | $ 291,003 | $ 301,512 | $ 317,687 | $ 387,635 | $ 181,757 | $ 281,935 | $ 3,471,395 |
| | 7 | Industrial Interruptible | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Ind | 12 1.442.2 | Real Time Pricing | $ (701,882) | $ (676,962) | $ (588,879) | $ (703,463) | $ (850,110) | $ (815,141) | $ (673,900) | $ (803,510) | $ (267,850) | $ 155,992 | $ 381,497 | $ 76,948 | $ (5,467,259) |
| Ind | 9 1.442.2 | Industrial-Sub Trans 34.5 | $ 19,963 | $ 17,673 | $ 19,110 | $ 19,682 | $ 12,004 | $ 18,393 | $ 13,228 | $ 11,267 | $ 9,923 | $ 12,501 | $ 12,487 | $ 11,641 | $ 177,874 |
| Ind | 15 | Industrial-Sub Trans 115 | $ 1,882,973 | $ 1,751,573 | $ 1,706,108 | $ 1,835,985 | $ 1,719,416 | $ 2,171,583 | $ 2,188,396 | $ 2,282,208 | $ 1,962,568 | $ 1,919,928 | $ 1,877,592 | $ 1,786,913 | $ 23,085,242 |
| Irr | 8 1.441 | Irrigation | $ 219 | $ 189 | $ 49,301 | $ 36,576 | $ 32,892 | $ 11,876 | $ 59,141 | $ 64,118 | $ 40,190 | $ 10,829 | $ 2,652 | $ 428 | $ 308,410 |
| Comm | 5 1.442.15 | Commercial Municipal | $ 14,349 | $ 13,058 | $ 13,641 | $ 12,587 | $ 13,349 | $ 18,504 | $ 25,981 | $ 26,793 | $ 24,320 | $ 16,303 | $ 12,377 | $ 13,835 | $ 205,095 |
| WP | 16 | Water Pumping | $ 39,321 | $ 38,717 | $ 41,558 | $ 46,422 | $ 52,638 | $ 47,040 | $ 74,001 | $ 72,738 | $ 73,592 | $ 69,170 | $ 42,990 | $ 42,612 | $ 640,798 |
| Lights | 10 1.444. | Lighting | $ 82,301 | $ 81,545 | $ 79,517 | $ 86,905 | $ 82,105 | $ 85,345 | $ 85,910 | $ 88,720 | $ 92,427 | $ 91,953 | $ 91,450 | $ 91,090 | $ 1,039,269 |
| Temp | 17 | Temporary Service | $ 855 | $ 919 | $ 1,862 | $ 1,002 | $ 1,073 | $ 1,465 | $ 2,276 | $ 2,696 | $ 2,523 | $ 1,194 | $ 1,221 | $ 2,489 | $ 19,574 |
| | | | | | | | | | | | | | | | $ - |
| | | | | | | | | | | | | | | | $ - |
| | | | $ 4,317,146 | $ 3,941,879 | $ 4,172,313 | $ 3,829,713 | $ 3,580,100 | $ 4,539,299 | $ 5,996,786 | $ 6,241,603 | $ 6,299,918 | $ 6,004,365 | $ 5,172,642 | $ 5,177,566 | $ 59,273,330 |

| PCA Totals by Retail Rate Class | | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Res | 1 1.440. | Residential | $ (477) | $ (21,335) | $ 41,858 | $ 1,822 | $ (14,513) | $ (22,553) | $ 25,745 | $ 116,237 | $ 126,944 | $ 75,390 | $ 37,184 | $ 40,484 | $ 406,786 |
| Res | 13 | Residential Heating | $ 822 | $ (3,561) | $ 5,163 | $ 316 | $ (802) | $ (1,213) | $ 620 | $ 4,351 | $ 5,536 | $ 3,815 | $ 2,339 | $ 3,702 | $ 21,090 |
| Comm | 2 1.442.1 | Commercial Small | $ (555) | $ (2,161) | $ 5,055 | $ 157 | $ (1,843) | $ (2,126) | $ 2,289 | $ 9,084 | $ 10,642 | $ 7,540 | $ 4,557 | $ 4,805 | $ 37,444 |
| Comm | 3 1.442.1 | Commercial Large | $ 9,804 | $ (40,254) | $ 54,237 | $ 4,789 | $ (18,565) | $ (27,258) | $ 11,741 | $ 95,420 | $ 126,866 | $ 113,642 | $ 69,052 | $ 57,957 | $ 457,430 |
| Comm | 4 1.442.1 | Commercial Space Heating | $ (656) | $ (921) | $ 2,563 | $ 71 | $ (807) | $ (911) | $ 1,145 | $ 4,152 | $ 4,957 | $ 3,436 | $ 2,057 | $ 2,426 | $ 17,512 |
| Ind | 6 1.442.2 | Industrial | $ 7,015 | $ (17,082) | $ 20,633 | $ 3,152 | $ (5,030) | $ (8,605) | $ (146) | $ 17,305 | $ 27,357 | $ 24,421 | $ 15,651 | $ 14,576 | $ 99,246 |
| | 7 | Industrial Interruptible | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Ind | 12 1.442.2 | Real Time Pricing | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Ind | 9 1.442.2 | Industrial-Sub Trans 34.5 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Ind | 15 | Industrial-Sub Trans 115 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Irr | 8 1.441 | Irrigation | $ 4 | $ (14) | $ 17 | $ 24 | $ (200) | $ (211) | $ 2,330 | $ 5,080 | $ 3,756 | $ 942 | $ 184 | $ 26 | $ 11,939 |
| Comm | 5 1.442.15 | Commercial Municipal | $ 224 | $ (648) | $ 707 | $ 89 | $ (200) | $ (467) | $ 26 | $ 1,387 | $ 1,665 | $ 1,021 | $ 562 | $ 542 | $ 4,909 |
| WP | 16 | Water Pumping | $ (170) | $ (791) | $ 1,929 | $ 74 | $ (1,062) | $ (1,028) | $ 965 | $ 4,358 | $ 5,441 | $ 4,592 | $ 2,212 | $ 1,770 | $ 18,289 |
| Lights | 10 1.444. | Lighting | $ 306 | $ (1,409) | $ 1,847 | $ 281 | $ (674) | $ (943) | $ 235 | $ 2,482 | $ 3,301 | $ 3,009 | $ 2,100 | $ 1,749 | $ 12,282 |
| Temp | 17 | Temporary Service | $ 9 | $ (30) | $ 59 | $ 5 | $ (8) | $ (22) | $ (7) | $ 77 | $ 101 | $ 47 | $ 32 | $ 56 | $ 320 |
| | | | $ 16,327 | $ (88,207) | $ 134,067 | $ 10,777 | $ (43,704) | $ (65,335) | $ 44,943 | $ 259,934 | $ 316,567 | $ 237,854 | $ 135,931 | $ 128,092 | $ 1,087,247 |

| Cons Totals by Retail Rate Class | | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Avg Cons |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Res | 1 1.440. | Residential | 12,080 | 12,076 | 12,077 | 12,053 | 12,048 | 12,060 | 12,082 | 12,072 | 12,069 | 12,048 | 12,038 | 12,055 | **12,063** |
| Res | 13 | Residential Heating | 665 | 664 | 664 | 661 | 662 | 664 | 662 | 662 | 663 | 663 | 664 | 664 | **663** |
| Comm | 2 1.442.1 | Commercial Small | 2,516 | 2,513 | 2,515 | 2,528 | 2,530 | 2,525 | 2,530 | 2,522 | 2,533 | 2,525 | 2,533 | 2,530 | **2,525** |
| Comm | 3 1.442.1 | Commercial Large | 1,404 | 1,404 | 1,407 | 1,392 | 1,396 | 1,402 | 1,403 | 1,405 | 1,409 | 1,407 | 1,410 | 1,410 | **1,404** |
| Comm | 4 1.442.1 | Commercial Space Heating | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 50 | 50 | 50 | **51** |
| Ind | 6 1.442.2 | Industrial | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 13 | 14 | **14** |
| | 7 | Industrial Interruptible | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| Ind | 12 1.442.2 | Real Time Pricing | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | **2** |
| Ind | 9 1.442.2 | Industrial-Sub Trans 34.5 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | **2** |
| Ind | 15 | Industrial-Sub Trans 115 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **4** |
| Irr | 8 1.441 | Irrigation | 40 | 40 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | **41** |
| Comm | 5 1.442.15 | Commercial Municipal | 139 | 139 | 139 | 139 | 139 | 138 | 138 | 138 | 137 | 137 | 137 | 137 | **138** |
| WP | 16 | Water Pumping | 74 | 74 | 74 | 74 | 74 | 74 | 74 | 74 | 74 | 73 | 73 | 73 | **74** |
| Lights | 10 1.444. | Lighting | 146 | 146 | 145 | 145 | 146 | 146 | 146 | 146 | 146 | 146 | 147 | 146 | **146** |
| Temp | 17 | Temporary Service | 4 | 4 | 5 | 7 | 7 | 8 | 8 | 8 | 8 | 8 | 7 | 8 | **7** |
| | | | 17,141 | 17,133 | 17,140 | 17,113 | 17,116 | 17,131 | 17,157 | 17,141 | 17,153 | 17,120 | 17,121 | 17,136 | **17,134** |

**Southern Pioneer Electric Company**
**34.5kV Formula Based Rate**
**Work Paper 9 - Calculating Lighting Rates**
post 34.5kV FBR Adjustment

-0.00081 per kWh Adjustment for Lighting -- from Page 2, Part II

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Private Area / Street Lighting (15-PAL-SL-I)** | | | | | | | | |
| **Private Area Light (Coop owned)** | | | | kWh | | | **Resultant Rate** | |
| On Existing Pole | | | | Estimate | | | | |
| 100 W P.A.L. Cust 0% | @ | $11.41 | /mo. | 40 | $ | (0.03240) | $11.38 | /mo. |
| 100 W P.A.L. Cust 100% | @ | $4.67 | /mo. | 40 | $ | (0.03240) | $4.64 | /mo. |
| 150 W P.A.L. Cust 0% | @ | $18.10 | /mo. | 60 | $ | (0.04860) | $18.05 | /mo. |
| 150 W P.A.L. Cust 100% | @ | $6.64 | /mo. | 60 | $ | (0.04860) | $6.59 | /mo. |
| 200 W P.A.L. Cust 0% | @ | $20.51 | /mo. | 80 | $ | (0.06480) | $20.45 | /mo. |
| 200 W P.A.L. Cust 50% | @ | $14.28 | /mo. | 80 | $ | (0.06480) | $14.22 | /mo. |
| 200 W P.A.L. Cust 100% | @ | $8.32 | /mo. | 80 | $ | (0.06480) | $8.26 | /mo. |
| On New Pole (Wood) | | | | | | | | |
| 100 W P.A.L. Cust 0% | @ | $18.65 | /mo. | 40 | $ | (0.03240) | $18.62 | /mo. |
| 100 W P.A.L. Cust 100% | @ | $5.14 | /mo. | 40 | $ | (0.03240) | $5.11 | /mo. |
| 150 W P.A.L. Cust 0% | @ | $20.96 | /mo. | 60 | $ | (0.04860) | $20.91 | /mo. |
| 150 W P.A.L. Cust 100% | @ | $6.81 | /mo. | 60 | $ | (0.04860) | $6.76 | /mo. |
| 200 W P.A.L. Cust 0% | @ | $22.68 | /mo. | 80 | $ | (0.06480) | $22.62 | /mo. |
| 200 W P.A.L. Cust 100% | @ | $8.45 | /mo. | 80 | $ | (0.06480) | $8.39 | /mo. |
| **Flood Lights** | | | | | | | | |
| On Existing Pole | | | | | | | | |
| 150 W Flood Cust 0% | @ | $21.27 | /mo. | 60 | $ | (0.04860) | $21.22 | /mo. |
| 150 W Flood Cust 100% | @ | $6.84 | /mo. | 60 | $ | (0.04860) | $6.79 | /mo. |
| 400 W Flood Cust 0% | @ | $39.70 | /mo. | 160 | $ | (0.12960) | $39.57 | /mo. |
| 400 W Flood Cust 50% | @ | $27.42 | /mo. | 160 | $ | (0.12960) | $27.29 | /mo. |
| 400 W Flood Cust 100% | @ | $15.73 | /mo. | 160 | $ | (0.12960) | $15.60 | /mo. |
| 1000 W Flood M.H. Cust 0% | @ | $60.72 | /mo. | 402 | $ | (0.32562) | $60.39 | /mo. |
| 1000 W Flood M.H. Cust 100% | @ | $37.43 | /mo. | 402 | $ | (0.32562) | $37.10 | /mo. |
| On New Pole (Wood) | | | | | | | | |
| 150 W P.A.L. Cust 0% | @ | $23.91 | /mo. | 60 | $ | (0.04860) | $23.86 | /mo. |
| 150 W P.A.L. Cust 100% | @ | $7.04 | /mo. | 60 | $ | (0.04860) | $6.99 | /mo. |
| 400 W P.A.L. Cust 0% | @ | $41.75 | /mo. | 160 | $ | (0.12960) | $41.62 | /mo. |
| 400 W P.A.L. Cust 100% | @ | $15.91 | /mo. | 160 | $ | (0.12960) | $15.78 | /mo. |
| 1000 W Flood M.H. Cust 0% | @ | $80.57 | /mo. | 402 | $ | (0.32562) | $80.24 | /mo. |
| 1000 W Flood M.H. Cust 100% | @ | $36.28 | /mo. | 402 | $ | (0.32562) | $35.95 | /mo. |
| **Street Lights** | | | | | | | | |
| On Existing Pole | | | | | | | | |
| 100 W P.A.L. Cust 0% | @ | $12.60 | /mo. | 40 | $ | (0.03240) | $12.57 | /mo. |
| 100 W P.A.L. Cust 100% | @ | $4.76 | /mo. | 40 | $ | (0.03240) | $4.73 | /mo. |
| 150 W P.A.L. Cust 0% | @ | $15.04 | /mo. | 60 | $ | (0.04860) | $14.99 | /mo. |
| 150 W P.A.L. Cust 100% | @ | $6.43 | /mo. | 60 | $ | (0.04860) | $6.38 | /mo. |
| 200 W P.A.L. Cust 0% | @ | $18.56 | /mo. | 80 | $ | (0.06480) | $18.50 | /mo. |
| 200 W P.A.L. Cust 100% | @ | $8.18 | /mo. | 80 | $ | (0.06480) | $8.12 | /mo. |
| On New Pole (Wood) | | | | | | | | |
| 100 W P.A.L. Cust 0% | @ | $18.65 | /mo. | 40 | $ | (0.03240) | $18.62 | /mo. |
| 100 W P.A.L. Cust 100% | @ | $5.14 | /mo. | 40 | $ | (0.03240) | $5.11 | /mo. |
| 150 W P.A.L. Cust 0% | @ | $20.96 | /mo. | 60 | $ | (0.04860) | $20.91 | /mo. |
| 150 W P.A.L. Cust 100% | @ | $6.81 | /mo. | 60 | $ | (0.04860) | $6.76 | /mo. |
| 200 W P.A.L. Cust 0% | @ | $22.68 | /mo. | 80 | $ | (0.06480) | $22.62 | /mo. |
| 200 W P.A.L. Cust 100% | @ | $8.45 | /mo. | 80 | $ | (0.06480) | $8.39 | /mo. |
| On Existing Pole | | | | Estimate | | | | |
| 100 W Cobra Head Cust 0% | @ | $12.60 | /mo. | 40 | $ | (0.03240) | $12.57 | /mo. |
| 100 W Cobra Head Cust 100% | @ | $4.76 | /mo. | 40 | $ | (0.03240) | $4.73 | /mo. |
| 150 W Cobra Head Cust 0% | @ | $15.04 | /mo. | 60 | $ | (0.04860) | $14.99 | /mo. |
| 150 W Cobra Head Cust 100% | @ | $6.43 | /mo. | 60 | $ | (0.04860) | $6.38 | /mo. |
| 200 W Cobra Head Cust 0% | @ | $18.56 | /mo. | 80 | $ | (0.06480) | $18.50 | /mo. |
| 200 W Cobra Head Cust 100% | @ | $8.18 | /mo. | 80 | $ | (0.06480) | $8.12 | /mo. |
| 250 W Cobra Head Cust 0% | @ | $20.54 | /mo. | 100 | $ | (0.08100) | $20.46 | /mo. |
| 250 W Cobra Head Cust 100% | @ | $9.85 | /mo. | 100 | $ | (0.08100) | $9.77 | /mo. |
| 400 W Cobra Head Cust 0% | @ | $25.55 | /mo. | 160 | $ | (0.12960) | $25.42 | /mo. |
| 400 W Cobra Head Cust 100% | @ | $14.79 | /mo. | 160 | $ | (0.12960) | $14.66 | /mo. |
| On New Pole (Wood) | | | | | | | | |
| 100 W Cobra Head Cust 0% | @ | $21.72 | /mo. | 40 | $ | (0.03240) | $21.69 | /mo. |
| 100 W Cobra Head Cust 100% | @ | $5.34 | /mo. | 40 | $ | (0.03240) | $5.31 | /mo. |
| 150 W Cobra Head Cust 0% | @ | $23.62 | /mo. | 60 | $ | (0.04860) | $23.57 | /mo. |
| 150 W Cobra Head Cust 100% | @ | $7.02 | /mo. | 60 | $ | (0.04860) | $6.97 | /mo. |
| 200 W Cobra Head Cust 0% | @ | $24.92 | /mo. | 80 | $ | (0.06480) | $24.86 | /mo. |
| 200 W Cobra Head Cust 100% | @ | $8.61 | /mo. | 80 | $ | (0.06480) | $8.55 | /mo. |
| 250 W Cobra Head Cust 0% | @ | $27.86 | /mo. | 100 | $ | (0.08100) | $27.78 | /mo. |
| 250 W Cobra Head Cust 100% | @ | $10.76 | /mo. | 100 | $ | (0.08100) | $10.68 | /mo. |
| 400 W Cobra Head Cust 0% | @ | $32.88 | /mo. | 160 | $ | (0.12960) | $32.75 | /mo. |
| 400 W Cobra Head Cust 100% | @ | $15.68 | /mo. | 160 | $ | (0.12960) | $15.55 | /mo. |
| On New Pole (Steel) | | | | | | | | |
| 100 W Cobra Head Cust 0% | @ | $33.58 | /mo. | 40 | $ | (0.03240) | $33.55 | /mo. |
| 100 W Cobra Head Cust 100% | @ | $6.15 | /mo. | 40 | $ | (0.03240) | $6.12 | /mo. |
| 150 W Cobra Head Cust 0% | @ | $35.47 | /mo. | 60 | $ | (0.04860) | $35.42 | /mo. |
| 150 W Cobra Head Cust 100% | @ | $7.80 | /mo. | 60 | $ | (0.04860) | $7.75 | /mo. |
| 200 W Cobra Head Cust 0% | @ | $37.66 | /mo. | 80 | $ | (0.06480) | $37.60 | /mo. |
| 200 W Cobra Head Cust 100% | @ | $9.45 | /mo. | 80 | $ | (0.06480) | $9.39 | /mo. |
| 250 W Cobra Head Cust 0% | @ | $42.16 | /mo. | 100 | $ | (0.08100) | $42.08 | /mo. |
| 250 W Cobra Head Cust 100% | @ | $11.29 | /mo. | 100 | $ | (0.08100) | $11.21 | /mo. |
| 400 W Cobra Head Cust 0% | @ | $47.13 | /mo. | 160 | $ | (0.12960) | $47.00 | /mo. |
| 400 W Cobra Head Cust 100% | @ | $16.21 | /mo. | 160 | $ | (0.12960) | $16.08 | /mo. |

**Southern Pioneer Electric Company**
**34.5kV Formula Based Rate**
**Work Paper 9 - Calculating Lighting Rates (Contined)**
post- 34.5kV FBR Adjsutment

**-0.00081** per kWh Adjustment for Lighting -- from Page 2, Part II

| | | | | kWh estimate | | | Resultant Rate | | Annual | | Prior Annual | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Security (Decorative) Lighting Service (15-DOL-I)** | | | | | | | | | | | | |
| **Coop Owned** | | | | | | | | | | | | |
| **Acorn** | | | | | | | | | | | | |
| 35 W HPS Cust 0% | @ | $25.04 | /mo. | 14 | $ | (0.01134) | $25.03 | /mo. | | | | |
| 35 W HPS Cust 100% | @ | $3.80 | /mo. | 14 | $ | (0.01134) | $3.79 | /mo. | | | | |
| 100 W HPS Cust 0% | @ | $36.84 | /mo. | 40 | $ | (0.03240) | $36.81 | /mo. | | | | |
| 100 W HPS Cust 50% | @ | $21.39 | /mo. | 40 | $ | (0.03240) | $21.36 | /mo. | | | | |
| 100 W HPS Cust 100% | @ | $6.64 | /mo. | 40 | $ | (0.03240) | $6.61 | /mo. | | | | |
| 250 W HPS Cust 0% | @ | $43.65 | /mo. | 100 | $ | (0.08100) | $43.57 | /mo. | | | | |
| 250 W HPS Cust 100% | @ | $11.72 | /mo. | 100 | $ | (0.08100) | $11.64 | /mo. | | | | |
| **Single Globe** | | | | | | | | | | | | |
| 35 W HPS Cust 0% | @ | $19.38 | /mo. | 14 | $ | (0.01134) | $19.37 | /mo. | | | | |
| 35 W HPS Cust 100% | @ | $3.41 | /mo. | 14 | $ | (0.01134) | $3.40 | /mo. | | | | |
| 70 W HPS Cust 0% | @ | $31.96 | /mo. | 28 | $ | (0.02268) | $31.94 | /mo. | | | | |
| 70 W HPS Cust 100% | @ | $5.36 | /mo. | 28 | $ | (0.02268) | $5.34 | /mo. | | | | |
| 100 W HPS Cust 0% | @ | $33.25 | /mo. | 40 | $ | (0.03240) | $33.22 | /mo. | | | | |
| 100 W HPS Cust 100% | @ | $6.41 | /mo. | 40 | $ | (0.03240) | $6.38 | /mo. | | | | |
| 150 W HPS Cust 0% | @ | $35.14 | /mo. | 60 | $ | (0.04860) | $35.09 | /mo. | | | | |
| 150 W HPS Cust 100% | @ | $8.08 | /mo. | 60 | $ | (0.04860) | $8.03 | /mo. | | | | |
| **Multi Globe** | | | | | | | | | | | | |
| 70 W HPS Cust 0% | @ | $85.41 | /mo. | 140 | $ | (0.11340) | $85.30 | /mo. | | | | |
| 70 W HPS Cust 100% | @ | $18.60 | /mo. | 140 | $ | (0.11340) | $18.49 | /mo. | | | | |
| 100 W HPS Cust 0% | @ | $91.71 | /mo. | 200 | $ | (0.16200) | $91.55 | /mo. | | | | |
| 100 W HPS Cust 100% | @ | $23.67 | /mo. | 200 | $ | (0.16200) | $23.51 | /mo. | | | | |
| 150 W HPS Cust 0% | @ | $101.27 | /mo. | 300 | $ | (0.24300) | $101.03 | /mo. | | | | |
| 150 W HPS Cust 100% | @ | $31.98 | /mo. | 300 | $ | (0.24300) | $31.74 | /mo. | | | | |
| **Security (Decorative) Lighting Service (15-DOL-I)** | | | | | | | | | | | | |
| **Lantern** | | | | | | | | | | | | |
| 35 W HPS Cust 0% | @ | $22.60 | /mo. | 14 | $ | (0.01134) | $22.59 | /mo. | | | | |
| 35 W HPS Cust 100% | @ | $3.65 | /mo. | 14 | $ | (0.01134) | $3.64 | /mo. | | | | |
| 100 W HPS Cust 0% | @ | $39.74 | /mo. | 40 | $ | (0.03240) | $39.71 | /mo. | | | | |
| 100 W HPS Cust 100% | @ | $6.82 | /mo. | 40 | $ | (0.03240) | $6.79 | /mo. | | | | |
| 250 W HPS Cust 0% | @ | $46.24 | /mo. | 100 | $ | (0.08100) | $46.16 | /mo. | | | | |
| 250 W HPS Cust 100% | @ | $11.88 | /mo. | 100 | $ | (0.08100) | $11.80 | /mo. | | | | |
| **Shoebox** | | | | | | | | | | | | |
| 100 W HPS Cust 0% | @ | $46.34 | /mo. | 40 | $ | (0.03240) | $46.31 | /mo. | | | | |
| 100 W HPS Cust 100% | @ | $7.26 | /mo. | 40 | $ | (0.03240) | $7.23 | /mo. | | | | |
| 250 W HPS Cust 0% | @ | $52.69 | /mo. | 100 | $ | (0.08100) | $52.61 | /mo. | | | | |
| 250 W HPS Cust 100% | @ | $12.32 | /mo. | 100 | $ | (0.08100) | $12.24 | /mo. | | | | |
| 400 W HPS Cust 0% | @ | $58.48 | /mo. | 160 | $ | (0.12960) | $58.35 | /mo. | | | | |
| 400W HPS Cust 100% | @ | $17.58 | /mo. | 160 | $ | (0.12960) | $17.45 | /mo. | | | | |
| 800 W HPS Cust 0% | @ | $82.23 | /mo. | 320 | $ | (0.25920) | $81.97 | /mo. | | | | |
| 800 W HPS Cust 100% | @ | $31.94 | /mo. | 320 | $ | (0.25920) | $31.68 | /mo. | | | | |
| **Vapor Street Lighting Ornamental Service (15-OSL-V-I) Frozen** | | | | | | | | | Annual | | Prior Annual | |
| 175 W MV | @ | $14.16 | /mo. | 63 | $ | (0.05103) | $14.11 | /mo. | $ | 169.32 | $ | 169.92 |
| 250 W MV | @ | $17.42 | /mo. | 95 | $ | (0.07695) | $17.34 | /mo. | $ | 208.08 | $ | 209.04 |
| 400 W MV | @ | $23.41 | /mo. | 151 | $ | (0.12231) | $23.29 | /mo. | $ | 279.48 | $ | 280.92 |
| 100 W HPS | @ | $12.60 | /mo. | 40 | $ | (0.03240) | $12.57 | /mo. | $ | 150.84 | $ | 151.20 |
| 150 W HPS | @ | $15.04 | /mo. | 60 | $ | (0.04860) | $14.99 | /mo. | $ | 179.88 | $ | 180.48 |
| 200 W HPS | @ | $18.56 | /mo. | 80 | $ | (0.06480) | $18.50 | /mo. | $ | 222.00 | $ | 222.72 |
| | | | | | | | | | | | $ | - |
| **Controlled Private Area Lighting (15-PAL-I) Frozen** | | | | | | | | | Annual | | $ | - |
| 175 W MV | @ | $12.98 | /mo. | 63 | $ | (0.05103) | $12.93 | /mo. | $ | 155.16 | $ | 155.76 |
| 400 W MV | @ | $25.37 | /mo. | 151 | $ | (0.12231) | $25.25 | /mo. | $ | 303.00 | $ | 304.44 |
| 400 W MV (Flood) | @ | $27.49 | /mo. | 151 | $ | (0.12231) | $27.37 | /mo. | $ | 328.44 | $ | 329.88 |
| 1000 W MV (Flood) | @ | $52.97 | /mo. | 355 | $ | (0.28755) | $52.68 | /mo. | $ | 632.16 | $ | 635.64 |
| 100 W HPS | @ | $11.41 | /mo. | 40 | $ | (0.03240) | $11.38 | /mo. | $ | 136.56 | $ | 136.92 |
| 200 W HPS | @ | $20.51 | /mo. | 80 | $ | (0.06480) | $20.45 | /mo. | $ | 245.40 | $ | 246.12 |
| 150 W HPS (Flood) | @ | $21.27 | /mo. | 60 | $ | (0.04860) | $21.22 | /mo. | $ | 254.64 | $ | 255.24 |
| 400 W HPS (Flood) | @ | $39.70 | /mo. | 160 | $ | (0.12960) | $39.57 | /mo. | $ | 474.84 | $ | 476.40 |
| **Street Lighting Service Dusk to Dawn (15-SL-I)** | | | | | | | | | | | | |
| Inc 1000 lumen lamps | @ | $5.84 | /mo. | 34 | $ | (0.02754) | $5.81 | /mo. | $ | 69.72 | | |
| MV 7000 lumen lamps | @ | $13.63 | /mo. | 63 | $ | (0.05103) | $13.58 | /mo. | $ | 162.96 | | |

**Southern Pioneer Electric Company**
**34.5kV Formula Based Rate**
**Workpaper 10 - Resultant Retail Rates**

| | | | | Per kWh Rate Adj | Resultant per kWh Rates | | |
|---|---|---|---|---|---|---|---|
| **Residential Service (15-RS)** | | | | from page 2, Part II, column (k) | | | |
| **General Use** | | | | ($0.00029) | | | |
| Customer Charge | @ | $ 13.77 | /month | | | | |
| Delivery Charge | | | | | | | |
| Summer - All kWh | @ | $0.12542 | /kWh | | $0.12513 | /kWh | |
| Winter (Oct-May) | @ | $0.11442 | /kWh | | $0.11413 | /kWh | |
| Energy Cost Adjustment | @ | | /kWh | | | | |
| | | | | | | | |
| **Space Heating** | | | | ($0.00017) * only for 2nd block in winter | | | -- Space Heating are billed same rates as "Residential - General Use" except for usage ocurring in the 2nd block in the Winter |
| Customer Charge | @ | $13.77 | /month | | | | |
| Delivery Charge | | | | | | | |
| Summer - All kWh | @ | $0.12542 | /kWh | | $0.12513 | /kWh | |
| Winter (Oct-May) | | | | | | | |
| 0-800 kWh | @ | $0.11442 | /kWh | | $0.11413 | /kWh | |
| 801-5800 kWh | @ | $0.09869 | /kWh | | $0.09853 | /kWh | |
| 5801 kWh and above | @ | $0.11442 | /kWh | | $0.11413 | /kWh | |
| Energy Cost Adjustment | @ | | /kWh | | | | |
| | | | | | | | |
| **General Service Small (15-GSS)** | | | | ($0.00035) | | | |
| Customer Charge | @ | | /month | | | | |
| Delivery Charge | | | | | | | |
| Summer - (July to Oct.) | @ | $0.10006 | /kWh | | $0.09971 | /kWh | |
| Winter (Nov-Jun) | @ | $0.08906 | /kWh | | $0.08871 | /kWh | |
| Energy Cost Adjustment | @ | | /kWh | | | | |
| | | | | | | | |
| **General Service Large (15-GSL)** | | | | ($0.00023) | | | |
| Customer Charge | @ | | /month | | | | |
| Demand Charge per kW>9 | | | | | | | |
| Summer - (July to Oct.) | @ | | /kW | | | | |
| Winter (Nov-Jun) | @ | | /kW | | | | |
| Delivery Charge | | | | | | | |
| Summer - (July to Oct.) | @ | $0.08039 | /kWh | | $0.08016 | /kWh | |
| Winter (Nov-Jun) | @ | $0.08039 | /kWh | | $0.08016 | /kWh | |
| Energy Cost Adjustment | @ | | /kWh | | | | |
| | | | | | | | |
| **General Service Space Heating** | | | | ($0.00150) * for heating months only | | | Note that per SPECo, all Commercial Space Heat customers are on GSL. |
| Demand Charge per kW>9 | | | | | | | |
| Summer - (July to Oct.) | @ | $12.69 | /kW | | | | |
| Winter (Nov-Jun) | @ | $10.69 | /kW | | | | |
| Energy Charge | | | | | | | |
| GSL(GSL summer rate for non-heat mos) | @ | $0.07782 | /kWh | | $0.08016 | | |
| GSS (GSS summer rate for non-heat mos) | @ | $0.09653 | /kWh | | $0.09971 | | |
| Heating (November - June) | @ | $0.07211 | /kWh | | $0.07061 | /kWh | |
| Energy Cost Adjustment | | | | | | | |
| | | | | | | | |
| **Industrial Service (15-IS)** | | | | ($0.00014) | | | |
| Customer Charge | @ | | /month | | | | |
| Demand Charge per kW>10 | | | | | | | |
| Summer - (July to Oct.) | @ | | /kW | | | | |
| Winter (Nov-Jun) | @ | | /kW | | | | |
| Delivery Charge | | | | | | | |
| Summer - (July to Oct.) | @ | $0.07067 | /kWh | | $0.07053 | /kWh | |
| Winter (Nov-Jun) | @ | $0.07067 | /kWh | | $0.07053 | /kWh | |
| Energy Cost Adjustment | @ | | /kWh | | | | |
| | | | | | | | |
| **Industrial Service-Primary Discount** | | | | 2% discount off 15-IS | | | |
| Customer Charge | @ | | /month | | | | |
| Demand Charge per kW>10 | | | | | | | |
| Summer - (July to Oct.) | @ | | /kW | | | | |
| Winter (Nov-Jun) | @ | | /kW | | | | |
| Delivery Charge | | | | | | | |
| Summer - (July to Oct.) | @ | $0.06926 | /kWh | | $0.06912 | /kWh | |
| Winter (Nov-Jun) | @ | $0.06926 | /kWh | | $0.06912 | /kWh | |
| Energy Cost Adjustment | @ | | /kWh | | | | |

| actual adj. | Gets up to | Still Need | Resultant Space Heat |
|---|---|---|---|
| ($0.00029) | $ (1,554) | $ (305) | ($0.00017) * |

| actual adj. | Gets up to | Still Need | Space Heat only |
|---|---|---|---|
| $0.00234 | $ 4,570 | $ (5,500) | ($0.00150) * |

**Southern Pioneer Electric Company**
**34.5kV Formula Based Rate**
**Workpaper 10 - Resultant Retail Rates (Continued)**

| | | | | Per kWh Rate Adj from page 2, Part II, column (k) | Resultant per kWh Rates | |
|---|---|---|---|---|---|---|
| **Interruptible Industrial Service (15-INT)** | | | | same as 15-IS | | |
| Customer Charge | @ | $100.62 | /month | | | |
| Demand Charge per kW>10 | | | | | | |
| Non-Interruptible | | | | | | |
| Summer - (July to Oct.) | @ | $14.18 | /kW | | | |
| Winter (Nov-Jun) | @ | $11.18 | /kW | | | |
| Interruptible | | | | | | |
| Summer - (July to Oct.) | @ | $7.00 | /kW | | | |
| Winter (Nov-Jun) | @ | $7.00 | /kW | | | |
| Penalty | | | | | | |
| Summer - (July to Oct.) | @ | $31.24 | /kW | | | |
| Winter (Nov-Jun) | @ | $31.24 | /kW | | | |
| Delivery Charge | | | | | | |
| Summer - (July to Oct.) | @ | $0.07067 | /kWh | | $0.07053 | /kWh |
| Winter (Nov-Jun) | @ | $0.07067 | /kWh | | $0.07053 | /kWh |
| Energy Cost Adjustment | @ | | /kWh | | | |
| | | | | | | |
| **Real-Time Pricing (13-RTP)** | @ | $251.55 | /month | | | |
| Customer Charge | @ | $0.05748 | /month | | | |
| Delivery Charge | | | | | | |
| | | | | | | |
| **Transmission Level Service (15-STR)** | | | | | | |
| **Service at 34.5 kV Voltage** | | | | | | |
| Customer Charge | @ | $116.52 | /month | | | |
| Demand Charge | | | | | | |
| Demand Requirements | | | /kW | | | |
| OATT | | | /kW | | | |
| Local Access Charge | | $4.51 | /kW | | $ 4.37 | /kW |
| Energy Charge | | | | | | |
| Energy Charge | | | /kWh | | | |
| Energy Cost Adjustment | | | /kWh | | | |
| Delivery Charge | @ | $0.00188 | /kWh | | $0.00188 | /kWh |
| **Service at 115 kV Voltage** | | | | | | |
| Customer Charge | @ | $116.52 | /month | | | |
| Demand Charge | | | | | | |
| Demand Requirements | @ | | /kW | | | |
| OATT | @ | | /kW | | | |
| Energy Charge | | | | | | |
| Energy Charge | @ | | /kWh | | | |
| Energy Cost Adjustment | @ | | /kWh | | | |
| Delivery Charge | @ | $0.00188 | /kWh | | $0.00188 | /kWh |
| | | | | | | |
| **Municipal Power Service (15-M-I)** | | | | ($0.00025) | | |
| Customer Charge | @ | $13.77 | /month | | | |
| Delivery Charge | | | | | | |
| Summer - (July to Oct.) | @ | $0.12073 | /kWh | | $0.12048 | /kWh |
| Winter (Nov-Jun) | @ | $0.10973 | /kWh | | $0.10948 | /kWh |
| Energy Cost Adjustment | @ | | /kWh | | | |
| | | | | | | |
| **Water Pumping Service (15-WP)** | | | | ($0.00022) | | |
| Customer Charge | @ | $20.34 | /month | | | |
| Delivery Charge | | | | | | |
| Summer - (July to Oct.) | @ | $0.11804 | /kWh | | $0.11782 | /kWh |
| Winter (Nov-Jun) | @ | $0.10704 | /kWh | | $0.10682 | /kWh |
| Energy Cost Adjustment | @ | | /kWh | | | |
| | | | | | | |
| **Irrigation Service (15-IP-I))** | | | | ($0.00029) | | |
| Demand Charge per HP contracted per year | @ | $38.01 | /HP/yr. | | | |
| | | | | | | |
| Delivery Charge | | | | | | |
| Summer - (July to Oct.) | @ | $0.09317 | /kWh | | $0.09288 | /kWh |
| Winter (Nov-Jun) | @ | $0.08217 | /kWh | | $0.08188 | /kWh |
| Energy Cost Adjustment | @ | | /kWh | | | |
| | | | | | | |
| **Temporary Service (15-CS)** | | | | ($0.00058) | | |
| Delivery Charge | @ | $0.23276 | /kWh | | $0.23218 | /kWh |
| Energy Cost Adjustment | @ | | /kWh | | | |

## Southern Pioneer Electric Company
## 34.5kV Formula Based Rate
## Work Paper 11 - Comparison of Revenue

| (a) | (b) | (c) | (d) | (e) | (f) |
|---|---|---|---|---|---|
| | | Test | 34.5kV FBR | | |
| Line | | Year | Rates | Increase (Decrease) | |
| No. | Rate Schedule | Revenue | Revenue | Amount | Percent |
| | | ($) | ($) | ($) | (%) |
| 1 | Residential Service (RS) | | | | |
| 2 | General Use | $ 15,768,066 | $ 15,734,954 | $ (33,111) | -0.2% |
| 3 | Space Heating | $ 937,451 | $ 935,592 | $ (1,858) | -0.2% |
| 4 | General Service Small (GSS) | $ 1,787,831 | $ 1,783,760 | $ (4,070) | -0.2% |
| 5 | General Service Large (GSL) | $ 16,702,915 | $ 16,672,774 | $ (30,140) | -0.2% |
| 6 | General Service Space Heating | $ 596,672 | $ 595,742 | $ (930) | -0.2% |
| 7 | Industrial Service (IS) | $ 3,471,395 | $ 3,466,537 | $ (4,857) | -0.1% |
| 8 | Interruptible Industrial Service (INT) | $ - | $ - | $ - | 0.0% |
| 9 | Real -Time Pricing (RTP) | $ (5,467,259) | $ (5,467,259) | $ - | 0.0% |
| 10 | Transmission Level Service (STR) | $ 23,263,116 | $ 23,263,116 | $ - | 0.0% |
| 11 | Municipal Power Service (M-I) | $ 205,095 | $ 204,695 | $ (401) | -0.2% |
| 12 | Water Pumping Service (WP) | $ 640,798 | $ 639,607 | $ (1,190) | -0.2% |
| 13 | Irrigation Service (IP-I) | $ 308,410 | $ 307,777 | $ (633) | -0.2% |
| 14 | Temporary Service (CS) | $ 19,574 | $ 19,525 | $ (49) | -0.3% |
| 15 | Lighting | $ 1,039,269 | $ 1,035,951 | $ (3,318) | -0.3% |
| 16 | **Total Retail Rates** | $ 59,273,330 | $ 59,192,772 | $ (80,558) | -0.1% |

## Southern Pioneer Electric Company
## 34.5kV Formula Based Rate
## Comparison of Average Rate

| (a) | (b) | (c) | (d) | (e) | (f) |
|---|---|---|---|---|---|
| Line | | Energy | Average Rate | | Increase |
| No. | Rate Class | Sales | Test Year | Rate Adj. | (Decrease) |
| | | (kWh) | (¢/kWh) | (¢/kWh) | (%) |
| 1 | Residential Service (RS) | | | | |
| 2 | General Use | 113,778,960 | 13.86 | 13.83 | -0.2% |
| 3 | Space Heating | 7,199,942 | 13.02 | 12.99 | -0.2% |
| 4 | General Service Small (GSS) | 11,759,613 | 15.20 | 15.17 | -0.2% |
| 5 | General Service Large (GSL) | 131,415,482 | 12.71 | 12.69 | -0.2% |
| 6 | General Service Space Heating | 5,624,917 | 10.61 | 10.59 | -0.2% |
| 7 | Industrial Service (IS) | 33,942,433 | 10.23 | 10.21 | -0.1% |
| 8 | Interruptible Industrial Service (INT) | - | N.A. | N.A. | N.A. |
| 9 | Real -Time Pricing (RTP) | (99,635,259) | 5.49 | 5.49 | 0.0% |
| 10 | Transmission Level Service (STR) | 365,162,574 | 6.37 | 6.37 | 0.0% |
| 11 | Municipal Power Service (M-I) | 1,575,233 | 13.02 | 12.99 | -0.2% |
| 12 | Water Pumping Service (WP) | 5,294,691 | 12.10 | 12.08 | -0.2% |
| 13 | Irrigation Service (IP-I) | 2,177,795 | 14.16 | 14.13 | -0.2% |
| 14 | Temporary Service (CS) | 84,434 | 23.18 | 23.12 | -0.3% |
| 15 | Lighting | 4,082,334 | 25.46 | 25.38 | -0.3% |

## CERTIFICATE OF SERVICE

I do hereby certify that on the 13th day of May, 2016, I electronically filed via the Kansas Corporation Commission's Electronic Filing System a true and correct copy of the above and foregoing Errata with electronic copies emailed to:

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