BEFORE THE KANSAS CORPORATION COMMISSION OF THE STATE OF KANSAS

In the Matter of a Joint Application of Mid-Kansas) Electric Company, LLC, Prairie Land Electric) Cooperative, Inc., Southern Pioneer Electric) Docket No. 16-MKEE -____-Company, The Victory Electric Cooperative) Association, Inc., and Western Cooperative) Electric Association, Inc., for Approval of) Individual 34.5kV Formula-Based Rates.)

PREFILED DIRECT TESTIMONY OF

RICHARD J. MACKE VICE PRESIDENT, ECONOMICS, RATES, AND BUSINESS **PLANNING POWER SYSTEM ENGINEERING, INC.**

ON BEHALF OF

MID-KANSAS ELECTRIC COMPANY, LLC, PRAIRIE LAND ELECTRIC COOPERATIVE, INC., SOUTHERN PIONEER ELECTRIC COMPANY, THE VICTORY ELECTRIC COOPERATIVE ASSOCIATION, INC., AND WESTERN COOPERATIVE ELECTRIC ASSOCIATION, INC.

July 15, 2015

TABLE OF CONTENTS

PART I - QUALIFICATIONS	
PART II - SUMMARY OF DIRECT TESTIMONY	4
PART III - OVERVIEW OF THE 34.5KV FBR	7
PART IV – 34.5KV RATE REGULATION	9
PART V – 34.5KV FBR COMPONENTS	
A. TEMPLATE AND PROTOCOLS	
B. RATE DESIGN	

TABLES

Table 1 - Summary of Annual Operating Margins	. 24
Table 2 - Summary of Operating Tier (2009-2013 Median Values) Source:	
CFC Key Ratio Trend Analysis	. 26
Table 3 - Summary of Modified DSC (2009-2013 Median Values) Source:	
CFC Key Ratio Trend Analysis	. 26
Table 4 - Summary of Equity Position As of 12/31/13	. 28

EXHIBITS

Exhibit 1-1	-	Prairie Land 34.5kV FBR Template – Blank
Exhibit 1-2	-	Victory 34.5kV FBR Template – Blank
Exhibit 1-3	-	Western 34.5kV FBR Template – Blank
Exhibit 1-4	-	Southern Pioneer 34.5kV FBR Template – Blank
Exhibit 2-1	-	Prairie Land 34.5kV FBR Template – Populated
Exhibit 2-2	-	Victory 34.5kV FBR Template – Populated
Exhibit 2-3	-	Western 34.5kV FBR Template – Populated
Exhibit 2-4	-	Southern Pioneer 34.5kV FBR Template – Populated
Exhibit 3-1	-	Prairie Land 34.5kV FBR Protocols
Exhibit 3-2	-	Victory 34.5kV FBR Protocols
Exhibit 3-3	-	Western 34.5kV FBR Protocols
Exhibit 3-4	-	Southern Pioneer 34.5kV FBR Protocols
Exhibit 4	-	CFC Key Ratio Trend Analysis for 2013

Q. Please state your name and business address.

A. My name is Richard J. Macke. My business address is 10710 Town Square Drive NE, Suite 201, Minneapolis, Minnesota 55449.

PART I - QUALIFICATIONS

Q. What is your profession?

 A. I am a Vice President and lead the Economics, Rates, and Business Planning Department at Power System Engineering, Inc. ("PSE"), which is headquartered at 1532 W. Broadway, Madison, Wisconsin 53713.

Q. Please describe the business activities of PSE.

A. PSE is a consulting firm serving electric utilities across the country, but primarily in the Midwest. Our headquarters is in Madison, Wisconsin with regional offices in Indianapolis, Indiana; Minneapolis, Minnesota; Marietta, Ohio; and Sioux Falls, South Dakota. PSE is involved in: power supply, transmission and distribution system planning; distribution, substation and transmission design; construction contracting and supervision; retail and wholesale rate and cost of service ("COS") studies; economic feasibility studies; merger and acquisition feasibility analysis; load forecasting; financial and operating consultation; telecommunication and network design, mapping/GIS; and system automation including Supervisory Control and Data Acquisition ("SCADA"), Demand Side Management ("DSM"), metering, and outage management systems.

20 || Q

Q. Please describe your responsibilities with PSE.

A. I lead and direct staff in Indiana, Kansas, Minnesota, Ohio, and Wisconsin who provide economic, financial, and rate-related consulting services to investor-owned, cooperative, and municipal utilities as well as regulators and industry associations. These services include:

	Testimony of Richard J. Macke, page 2	
1 2 3 4 5 6 7	 Cost of Service Studies. Capital Credit Allocations. Demand Response. Distributed Generation Rates. Energy Efficiency. Financial Forecasting. Individual Customer Profitability. Large Power Contract Rates/Proposals. Line Extension Policies/Charges. Load Management Analysis. Load Forecasting. 	 Market and Load Research. Merger Analysis. Pole Attachment Charges. Policy and Board Audits. Power Cost Adjustments. Rate Consolidation. Retail Rate Design and Analysis. Special Fees and Charges. Statistical Performance Measurement (Benchmarking). Value of Service.
8	Q. What is your educational background?	
9	A. I graduated from Bethel University in St. Paul,	Minnesota in 1996 with a Bachelor of Arts

degree in Business. In 2007, I received my Masters of Business Administration degree from the University of Minnesota in Minneapolis, Minnesota. I have also attended numerous industry seminars/courses on COS, pricing, valuation, distributed generation, etc.

Q. What is your professional background?

A. From 1996 to 1998, I was employed by PSE in its Minneapolis, Minnesota office as a Financial Analyst in the Utility Planning and Rates Department. My work responsibilities primarily were focused on retail rate studies, including revenue requirements and bundled/unbundled COS studies. I also provided analyses used to support testimony, mergers and acquisitions analysis, and financial forecasting.

From 1998 to 1999, I was employed as a Senior Analyst by Energy & Resource Consulting Group, LLC in Denver, Colorado, a financial, engineering, and management consulting firm. I performed consulting services related to electric, gas, and water rate studies. As part of the Legend Consulting Advisor Team contracted to the City Council of the City of New Orleans, Louisiana, I assisted in various electric and gas utility matters. I also provided general financial, management, and public policy support to clients.

25

10

11

12

13

14

15

16

17

18

19

20

21

22

23

I rejoined PSE in 1999; and from 1999 to 2002, I held the position of Rate and Financial Analyst in the Rates and Financial Planning Department. From 2002 to March 2008, I held the position of Senior Rate and Financial Analyst in the Utility Planning and Rate Division. From April 2008 to June 2010, I held the position of Leader, Rates and Financial Planning. In July 2010, my title changed to Vice President, Rates and Financial Planning. Since June 2011, I have held the position of Vice President, Economics, Rates, and Business Planning. In this capacity, I continue to provide, amongst other things: 1) rate, financial, and economic consulting services to clients, 2) management and leadership to the Economics, Rates, and Business Planning Department and 3) management and leadership at the corporate level to PSE through participation on the Executive Committee and Board of Directors.

Q. Have you previously presented testimony before the Kansas Corporation Commission ("KCC" or "Commission")?

A. Yes. I submitted testimony on behalf of: Pioneer Electric Cooperative, Inc. in Docket No.
09-PNRE-563-RTS; Wheatland Electric Cooperative, Inc. in Docket No. 09-WHLE-681RTS; Mid-Kansas Electric Company, LLC ("Mid-Kansas") in Docket Nos. 09-MKEE-969RTS ("09-969 Docket"), 11-MKEE-439-RTS ("11-439 Docket"), 12-MKEE-491-RTS ("12491 Docket"), 12-MKEE-380-RTS ("12-380 Docket"), and 13-MKEE-452-MIS ("13-452
Docket"); and Southern Pioneer Electric Company in Docket Nos. 14-SPEE-507-RTS ("14507 Docket") and 15-SPEE-161-RTS ("15-161 Docket").

20 || **C**

21

22

23

24

1

2

3

4

5

6

7

8

9

10

11

12

Q. Do you have any other relevant experience?

A. Yes. I have directed well over 100 rate and COS studies and numerous other rate, economic and financial related projects. Many times these projects were conducted for self-regulated electric utilities. I have also performed such analysis which was filed in regulated rate cases

on behalf of cooperatives in Iowa, Kansas, Michigan, Minnesota, New Hampshire, South Carolina, and Texas.

I have also conducted seminars and made presentations to utilities, consumers, and industry groups on a variety of topics including: COS, rate design, rate change communications, line extension policies, mergers and acquisitions, DSM pilot programs, conservation and energy efficiency, distributed generation rates, and industry trends.

7

8

9

10

11

12

13

14

15

16

17

18

19

21

22

23

1

2

3

4

5

6

PART II - SUMMARY OF DIRECT TESTIMONY

Q. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony is to support the Joint Application of Mid-Kansas Electric Company, LLC. ("Mid-Kansas"), and four of its member-owners, Prairie Land Electric Cooperative, Inc. ("Prairie Land"), Southern Pioneer Electric Company ("Southern Pioneer"), The Victory Electric Cooperative Association, Inc. ("Victory"), and Western Cooperative Electric Association, Inc. ("Western") (individually a "Member" and collectively the "Members") (collectively Mid-Kansas and the Members, the "Joint Applicants"), for Commission Approval of an individual 34.5kV Formula-Based Rate ("34.5kV FBR") for each Member.

Each 34.5kV FBR would be used to determine the revenue requirement of each corresponding Member for purposes of annually updating the rates for service over their respective 34.5kV facilities.

20 **Q.** What are the 34.5kV facilities?

A. The 34.5kV sub-transmission facilities are owned, operated, and maintained individually by each of the Members. The Members utilize their respective 34.5kV facilities to deliver electricity to retail customers within their certificated service territory (both directly at the

34.5kV and/or through distribution substations that transform the 34.5kV voltage to lower distribution voltages), as well as to wholesale customers receiving local access delivery service ("LADS").¹ Both retail and wholesale LADS customers of each Member help pay for their respective 34.5kV system: the retail load's share of the total 34.5kV system costs is embedded in each Member's bundled retail base rates; while the wholesale LADS customers are assessed a Local Access Charge ("LAC"), a monthly \$/kW demand rate specified in each Member's LADS tariff schedules.²

Q. Will the requested 34.5kV FBR affect both the retail rates and the wholesale LADS customers' LAC for each Member?

A. No. As detailed in the Joint Application in the instant docket, Southern Pioneer is the only Member that remains fully KCC-jurisdictional. Accordingly, the 34.5kV FBR will affect Southern Pioneer's retail rates, as well as its LAC. However, for the remaining Members, who were qualified and chose to self-regulate from the Commission's jurisdiction pursuant to K.S.A. 66-104d, only their respective LAC rates will be directly affected by their 34.5kV FBR.³ It is possible that these three deregulated cooperatives will use the results of their 34.5kV FBR to update their respective retail rates synchronously with the LAC rate update; however, a decision to do so will be at the discretion of their local member-elected Boards of Trustees and not subject to the actions of the Commission. Nevertheless, this should not be

In prior Commission filings, Members' wholesale customers receiving LADS over Member-owned 34.5kV subtransmission facilities were sometimes referred to as "third-party" or "local access customers."

² Historically, due to the fact they reference the LAC rate, LADS tariffs have been indexed as "LAC" schedules per Members' tariff sheets nomenclature. Hence, LADS tariffs have also been referred to as "LAC tariffs" in the past.

³ K.S.A. 66-104d releases the deregulated cooperative from the Commission jurisdiction over the cooperative's retail rates; however, under subsection (f) of this statute, certain operations and transactions of deregulated electric cooperatives continue to be regulated by the Commission, including "charges, fees or tariffs for transmission services." The LADS tariff specifying the LAC rate for the Member's wholesale customer(s) utilizing its 34.5kV system is an example of the latter and, therefore, remains subject to Commission regulation.

interpreted as the potential for the inequality in the treatment of these cooperatives' wholesale LADS customers vs. retail customers: the 34.5kV FBR calculates the resultant LAC rate using the full revenue requirement associated with the Member's 34.5kV facilities and the total (i.e., wholesale and retail) billing demand on the 34.5kV system, thus ensuring the wholesale LADS customers will pay only their equitable share.

Q. At this time, are the Joint Applicant Members requesting an actual rate change to either the retail rates or the LAC in this Application?

A. No. The request being submitted to the Commission in the instant Joint Application is not for an actual rate change; i.e., neither the current retail rates, nor the LAC will require an actual update as part of this Joint Application.

Q. Then what is being requested?

A. The request is merely for the approval of the 34.5kV FBR mechanism as reflected in the formula templates and Protocols (included as exhibits to my testimony), which will be used in the future determination of the corresponding rates for each of the Members.⁴ It should also be noted any such potential future rate change resulting from the annual update of the 34.5kV FBR for each Member would remain subject to the review and approval of the Commission. It is expected that the first annual update filing by each Member utilizing the 34.5kV FBR (i.e. "Annual Update") would occur in 2016.

Q. What is the Joint Applicants' objective in requesting this 34.5kV FBR mechanism?

A. As mentioned previously, the LAC rates that the Members charge for service provided to the wholesale LADS customers over their respective Member-owned 34.5kV sub-transmission

⁴ As evident from these formula templates and as explained further in my testimony, although there are some minor difference between the Members' individual 34.5kV FBRs, overall, they all share the same general approach, i.e., use a common formula-based rate-setting mechanism.

1	facilities remain under the Commission jurisdiction regardless of their deregulation status
2	under K.S.A. 66-104d. Therefore, each Member is still required to continue to formally file
3	with the Commission a request for adjustments to its LAC rate as needed. Accordingly, the
4	Joint Applicants believe there is a need to implement a regulatory approach for each of the
5	Members that will allow for a time-efficient and cost-effective application review process
6	while assuring reasonable rates are reflective of the cost of providing service over the 34.5kV
7	facilities. The requested 34.5kV FBR mechanism provides the framework for achieving this
8	objective, which the Joint Applicants believe to be in the best interest of their customers.
9	Q. Are you sponsoring any exhibits?
10	A. Yes. I have included the following exhibits detailing the analysis completed:
11	Exhibit 1-1 - Prairie Land 34.5kV FBR Template – Blank Exhibit 1-2 - Victory 34.5kV FBR Template – Blank
12	Exhibit 1-3 - Western 34.5kV FBR Template – Blank Exhibit 1-4 - Southern Pioneer 34.5kV FBR Template – Blank
13	Exhibit 2-1 - Prairie Land 34.5kV FBR Template – Populated Exhibit 2-2 - Victory 34.5kV FBR Template – Populated
14	Exhibit 2-3 - Western 34.5kV FBR Template – Populated Exhibit 2-4 - Southern Pioneer 34.5kV FBR Template – Populated
15	Exhibit 3-1 - Prairie Land 34.5kV FBR Protocols Exhibit 3-2 - Victory 34.5kV FBR Protocols
16	Exhibit 3-3 - Western 34.5kV FBR Protocols Exhibit 3-4 - Southern Pioneer 34.5kV FBR Protocols
17	Exhibit 4 - CFC Key Ratio Trend Analysis for 2013
18	Q. Have the exhibits been prepared by you or under your supervision?
19	A. Yes.
20	<u> PART III – 34.5 KV FBR MECHANISM OVERVIEW</u>
21	Q. Please summarize the 34.5kV FBR mechanism being requested.
22	A. The requested 34.5kV FBR mechanism is a formulaic approach used for establishing rates
23	for service over the Members' respective 34.5kV sub-transmission facilities on an annual
24	basis. The general steps, common to all four of the Members' 34.5kV FBRs, are as follows:

first, the Member's revenue requirement associated with the costs of owning, operating, and maintaining the 34.5kV facilities is determined; next, the revenue requirement is divided by the 34.5kV total billing units to produce a system-wide (meaning common for wholesale and retail) per unit LAC rate.⁵ Additionally, for Southern Pioneer, whose retail rates remain subject to Commission jurisdiction, the 34.5kV FBR will also determine the retail portion of the overall 34.5kV revenue requirement (by multiplying the resultant LAC rate by the retail 34.5kV billing units) and the corresponding retail rate adjustment.⁶ Each year, the Members will perform the prescribed calculations within their individual 34.5kV FBR and separately file their Annual Updates with the Commission.⁷ However, to facilitate efficiency and ease of review for Commission Staff ("Staff") and Interveners, the Protocols accompanying each Member's 34.5kV FBR do share a common time frame for filing these Annual Updates with the Commission.

Q. Please summarize the Protocols accompanying the Annual Update filings being requested as part of the Joint Application for the approval of the 34.5kV FBRs.

A. The Protocols accompanying Members' 34.5kV FBRs lay out the procedure, timeframe, and calculations to be followed during the Annual Update filings. The complete versions of the 34.5kV FBR Protocols for each Member are attached to my testimony as Exhibits 3-1 through 3-4. Please note that although generally, the Protocols for each Member's 34.5kV FBR are alike, due to the unique regulatory status (as detailed earlier on page 5 of my

⁵ The 34.5kV sub-transmission facilities that are the subject of this Joint Application are those 34.5kV facilities now owned or hereafter acquired or constructed by the respective Member and are part of or utilized in conjunction with the electric system acquired by the Member from Mid-Kansas in the 08-MKEE-099-MIS Docket.

⁶ The methodology for allocating Southern Pioneer's total resultant retail portion of the 34.5kV revenue requirement to the individual retail classes and the determination of the ultimate per kWh retail rate adjustment is detailed in the Southern Pioneer's 34.5kV FBR Protocols attached as Exhibit 3-4 to this testimony.

⁷ It is anticipated that each Member will have a separate Compliance Docket assigned for purposes of its 34.5kV FBR Annual Update filing.

testimony) and in order to align with its existing Commission-approved retail rate making mechanism, the Protocols for Southern Pioneer are slightly different from those of the other three self-regulated Members.⁸ Prefiled Direct Testimony of Mr. Epperson, as well as Exhibit 3-4 attached to my testimony further detail Southern Pioneer's 34.5kV FBR Protocols specifically.

Q. Do you believe that the requested procedural schedules as outlined in the Exhibits containing the said Protocols provide adequate time for review and consideration of the Annual Update by Staff, Interveners, and the Commission?

A. Yes, I do. It is a similar procedural schedule to that which was approved by this Commission in the 13-452 Docket concerning the Southern Pioneer retail distribution Debt Service Coverage Formula Based Rate five-year Pilot Plan ("DSC-FBR Pilot Plan"). The first year of implementation of this procedural schedule was met in 2014 without issue.

I would also note that, similar to the Southern Pioneer's DSC-FBR Plan Protocols, the 34.5kV FBR Protocols for each Member also contain a list of required information to be included in each annual filing, as well as detailed explanation of the data inputs and calculation algorithms, all of which will assist Staff, Interveners, and the Commission with their audit of these Annual Updates.⁹

PART IV – 34.5KV RATE REGULATION

Q. Please summarize how the rates for providing the service over the Members' 34.5kV sub-transmission facilities are currently regulated?

 ⁸ Southern Pioneer's retail rates for its distribution system costs are being established per Debt Service Coverage Formula Based Rate five year Pilot Plan approved in the 13-452 Docket.

⁹ Complete versions of the 34.5kV FBR Protocols for each Member are attached to my testimony as Exhibits 3-1 through 3-4.

A. To recap, the Members use their corresponding 34.5kV sub-transmission facilities to deliver electricity to wholesale LADS customers, as well as to their retail customers. As pointed out earlier, under the current regulatory approach, the LAC rate, which recovers the cost of 3 providing 34.5kV service to wholesale LADS customers, remains KCC-jurisdictional.¹⁰ So. 4 5 if the cost of providing service over the Member's 34.5kV facilities changes, in order to adjust rates accordingly, the Member would need to file a rate application with the 6 Commission to align those rates with the cost of service ("COS"). Two recent LAC COS applications filed with the Commission in the 15-161 Docket and Docket No. 15-PLCE-176-8 9 TAR ("15-176 Docket") are examples of the requests submitted for this precise purpose.

Q. Can you explain in more detail what is meant by 34.5kV sub-transmission facilities and the types of services over those facilities?

A. Yes. The Members own, operate, and maintain distribution facilities and 34.5kV subtransmission facilities, both of which are used in the delivery of electricity to its customers. The distribution facilities are those typically used for the delivery of electricity from the higher voltage transmission system to the end-users of the electricity (retail customers). The 34.5kV sub-transmission system is comprised of what may be termed sub-transmission facilities, where these facilities are used to deliver electricity from the higher voltage transmission system (1) directly to wholesale LADS customers who are not end-users; or (2) directly to the Member's respective retail customers served directly off 34.5kV voltage; or (3) to a distribution substation, which then transforms the power to a lower distribution

23

24

1

2

7

10

11

12

13

14

15

16

17

18

19

20

21

²²

¹⁰ Additionally, as already mentioned earlier on page 5 of my Testimony, in the case of Southern Pioneer, all of its rates remain regulated by the Commission, either through the DSC-FBR Pilot Plan or through separately filed LAC COS applications.

voltage for delivery to the Member's respective retail customers.¹¹ The direct investments and expenses involved in owning, operating, and maintaining these 34.5kV sub-transmission facilities are recorded separately in the Members' respective accounting system in accordance with the Rural Utilities Service ("RUS") Uniform System of Accounts. Although it was determined these 34.5kV facilities do not meet the qualifications of the "transmission facilities" per Attachment AI to the Southwest Power Pool, Inc.'s ("SPP") Open Access Transmission Tariff, the 34.5 kV sub-transmission facilities that provide service to one or more wholesale LADS customer were agreed to be providing local "transmission service" under Kansas law.¹² This is important to note due to the fact that the Joint Applicant Members are not members of the SPP like Mid-Kansas. Accordingly, the Members utilize the transmission facilities. The table below shows the General Ledger ("GL") accounts used under the RUS system.

Plant AccountsFunction350-359Transmission360-373DistributionExpense AccountsFunction560-579Transmission580-599Distribution

¹¹ In some instances, lower voltage distribution facilities could be used in serving wholesale LADS customers, which is also evidenced in the Applicability and Character of Service sections of the Commission-approved LADS tariffs for the Members.

¹² Order Addressing Joint Motion to Approve Stipulation and Agreement under Docket No. 11-GIME-597-GIE, issued January 11, 2012 (see also the Stipulation and Agreement, filed December 1, 2011 under the same docket).

It is important to note however, that aside from the direct cost of providing distribution or 34.5kV service, Members incur substantial "common" costs that must be allocated in rates. For example, general plant, such as the headquarters building, is not solely related to either distribution or 34.5kV service, as it is used to support both. Similarly, administrative and general expenses are incurred to support all the functions of the Member. These common costs are part of what it takes to provide both distribution and 34.5kV sub-transmission service, and so they must be shared and become part of the rates for both of these types of service.

The requested 34.5kV FBR mechanism assigns and allocates costs attributable to the 34.5kV sub-transmission facilities to reflect the cost of providing service over each Member's 34.5kV sub-transmission facilities.

Q. In terms of establishing the revenue requirement for 34.5kV service, does the requested 34.5kV FBR mechanism follow prior methodologies filed with this Commission?

A. Yes. The 34.5kV FBR has been designed to utilize essentially the same approach that has been used six times in prior Member rate applications, including most recently the 15-161 and 15-176 Dockets. These prior applications referred to this approach as the LAC COS, meaning it establishes the cost of service, or revenue requirement, used in setting the LAC rate.

Q. When you say that the proposed 34.5kV FBR methodology used is essentially the same as LAC COS, are there any material differences inherent in using one methodology over the other?

A. No, there are no material differences between the two methodologies. The most notable difference is due to the addition of the provision that allows Members the flexibility to apply

either an Operating Times Earned Ratio ("OTIER") or Modified Debts Service Coverage ("MDSC") when calculating the margins, whereas the LAC COS approach used a single metric.¹³ However, on the input side, there are only a few minor differences that exist between the 34.5kV FBR and the LAC COS that mainly have to do with deriving the inputs that go into the formula. Further, those input differences are limited and include items related to debt service: while the LAC COS typically uses the historical amounts of debt service principal and interest payments, as well as depreciation expense, the proposed 34.5kV FBR allows for projection of these items, adjusting their historical amounts to reflect Budget Test Year (where the latter is defined as the calendar year immediately following the Historical Test Year used).¹⁴ Note that the projection of the debt service – typically, one of the major cost drivers for the Members – has already been utilized in Southern Pioneer's DSC-FBR Plan approved by the Commission in the 13-452 Docket.

Q. And has the Commission Staff, interveners, or the Commission opposed the use of the LAC COS methodology in any prior case?

A. No. I am unaware of any occasion in which Staff, an intervener, or the Commission rejected the use of the LAC COS in whole or even in part. In my opinion, this approach for establishing the cost of providing service over the Members' 34.5kV sub-transmission facilities has been sufficiently affirmed by the various stakeholders and the Commission.

¹³ Southern Pioneer is an exception, as, being a CoBank borrower, it utilizes only the MDSC metric as required by its lender.

¹⁴ In addition, the LAC COS approach customarily direct-assigned the depreciation expense by using transmission plant depreciation and general plant depreciation by either applying the depreciation rate to the plant balances or using the amount in the Trial Balance. The 34.5kV FBR takes a total depreciation expense (that also contains distribution plant depreciation; note that amortization of Acquisition Premium, if present, is removed via an adjustment) and allocates it on the Net Transmission Plant allocator.

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

Q. But has this LAC COS methodology ever been incorporated into a formulaic mechanism?

A. Technically, yes. In the 13-452 Docket concerning Southern Pioneer's DSC-FBR Pilot Plan, the Commission approved the Non-Unanimous Settlement Agreement ("SA") implementing an FBR mechanism used to set rates for the recovery of distribution service from Southern Pioneer's retail customers. In determining the cost of providing distribution service, it was necessary to establish a means for separating service over Southern Pioneer's distribution facilities from service over its 34.5kV plant. The methodology agreed to by the parties in the SA and approved by the Commission utilized nearly the same LAC COS approach which is now also being requested for purposes of the Members' 34.5kV FBR; except there, the cost inputs into the revenue requirement were associated with Southern Pioneer's distribution facilities (either direct-assigned, or apportioned using distribution allocators), plus the flow of calculation was tethered to a target coverage (DSC) so that the additional revenues needed and the per unit rate adjustment were calculated based on the difference between the actual achieved DSC and the target DSC (whereas in LAC COS, the flow of calculation for the necessary revenue requirement is reversed to begin with the targeted margins). In a way, the 34.5kV FBR then becomes the mirror image of Southern Pioneer's DSC-FBR Pilot Plan, so that when they are combined, the overall revenue requirement (i.e., representative of costs of owning, operating, and maintaining its entire system comprised of both distribution and 34.5kV sub-transmission facilities) is accounted for in totality.¹⁵

The fact that the DSC-FBR Pilot Plan uses direct-assigned historical depreciation expense while 34.5kV FBR calculates the latter using Net Plant allocator and allows a projection of the expense is of no consequence, as under the DSC-FBR Pilot Plan, the depreciation is backed out when calculating the Net Operating Margins.

Q. If the 34.5kV FBR methodology practically mirrors the LAC COS methodology that has been successfully used in the past, why is it necessary to request this mechanism as opposed to continue filing the LAC COS?

A. The request is not intended to improve or "fix" any methodological problems in how the LAC rate is set, but rather to address the regulatory process itself and, specifically, to implement an approach based on a formula, i.e., incorporating more frequent filings based on a predetermined procedure.

The benefits of FBR regulation include reduced regulatory costs and lag. In my opinion, these benefits can more readily be recognized and achieved today than in the past. The primary reason is that the customers of the three out of four Members have opted out of Commission retail rate regulation in favor of self-regulation.¹⁶ This means they are no longer required to file rate applications with the Commission to change their retail rates. In my opinion, the fact that they still remain regulated for purposes of the LAC but not the retail rates presents a very unique challenge, one that is different than if the LAC and retail rates still remained jointly regulated as part of overall rates. With the ability to set retail rates by board approval, the Members retain more flexibility in the retail rate setting process. Those retail rates can be updated on a more frequent basis without the costs of a full rate case. However, they do not retain that same flexibility for their LAC. The corresponding 34.5kV FBRs remedy the problem by utilizing an approach that is more efficient for the self-regulated Members with respect to their LAC and their customers while still preserving the Commission's regulatory authority over the rates for

¹⁶ Southern Pioneer is not an electric cooperative organized under K.S.A. 17-4601, but a wholly owned subsidiary of one (Pioneer Electric Cooperative, Inc.). According to K.S.A. 104d, Southern Pioneer cannot opt out of Commission retail rate regulation.

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

services over the 34.5kV facilities. In addition, it provides a mechanism that minimizes the costs of setting the LAC, bringing the costs of setting both the retail rate and LAC more in sync.

Additionally, for Southern Pioneer, the requested 34.5kV FBR is complimentary to the Commission-approved DSC-FBR Pilot Plan applicable to the distribution side; and when combined, both the DSC-FBR Pilot Plan and 34.5kV FBR will ensure that its retail and wholesale rates equitably reflect the cost of providing service on an annual basis.¹⁷

Q. Is a formula-based rate a new concept in Kansas?

A. No, it is not. There are formula-based rates in place at the Federal Energy Regulatory Commission ("FERC") used for setting wholesale rates charged in Kansas for transmission and generation. For example, Mid-Kansas, Kansas City Power & Light ("KCP&L"), and Westar Energy, Inc. ("Westar") each have a transmission formula-based rate (referred to as transmission formula rate, or TFR). Westar's TFR also has a parallel formulaic-mechanism applicable to its unbundled retail transmission rates, referred to as Transmission Delivery Charge, or TDC, which is allowed to be adjusted annually by K.S.A. 66-1237(c).

On the generation side, Westar's Cost-Based Formula Rate Agreement (referred to as generation formula rate, or GFR) for Full Requirements Electric Service was approved by FERC in Docket No. ER-07-1344, based upon a power contract entered into between Westar and the Kansas Electric Power Cooperative, Inc. ("KEPCo"). Cost support for the annual adjustments to Westar's GFR rates is based upon Westar's FERC Form 1 and is

As discussed earlier, the DSC-FBR Plan only addresses the distribution revenue requirement. At the time the DSC Ratemaking Plan was requested, it was the expectation by Southern Pioneer that ultimately, they and other Mid-Kansas member-systems would develop and request a 34.5kV FBR at a later date.

computed using an established formula. This concept was not objected to by the KCC Staff which was a party to the FERC docket – and was ultimately approved by FERC with modifications recommended by non-KCC parties to the docket.

Furthermore, this Commission has approved transmission FBRs for the generation and transmission providers of the four distribution cooperatives named as applicants here, namely Sunflower Electric Power Corporation (reference Docket No.13-SEPE-701-TAR) and Mid-Kansas (Docket No.12-MKEE-650-TAR). Additionally, even common riders and surcharge mechanisms such as Energy Cost Adjustment and Property Tax Surcharge are, in essence, examples of formula-based rates.

Q. How would implementation of the requested 34.5kV FBR reduce regulatory costs and burdens?

A. Traditional rate applications can be very costly and burdensome due to the complexity and
 process of a rate application which includes:

Multiple rounds of expert testimony by the applicant, interveners, and Commission Staff.

2. Substantial analytical modeling by the applicant and its experts, along with interveners and Commission Staff.

Multiple rounds of discovery involving the applicant, interveners, and Commission Staff.

- 4. Substantial auditing requirements due to the adjustments typically requested. In contrast, since the 34.5kV FBR templates and protocols would be predetermined, the process should require very little consulting, legal, or even Staff and CURB costs. In addition, it should require less internal resources for the same reasons.
- 17
 18
 19
 20
 21
 22
 23
 24
 25

1

2

3

4

5

6

7

8

9

10

11

14

15

1	I would anticipate that under the requested 34.5kV FBR, Member staff could complete
2	the audit of the formula calculation and would engage consulting and legal assistance only
3	for review and or document/filing preparation purposes. The requested FBR uses
4	commonly used historical financials and includes very few adjustments, so that the audit
5	by Commission Staff and interveners would be much less burdensome and costly.
6	Related, the need for discovery would be reduced given the 34.5kV FBR Protocols for
7	each Member's 34.5kV FBR (attached to my testimony as Exhibits 3-1 through 3-4)
8	specify most, if not all, of the information needed to verify the population of the formula
9	template.

10 **Q.** Are there other benefits to an FBR mechanism that the Commission should consider?

- A. Yes. The FBR mechanism provides the following additional benefits:
 - 1. More frequent review of rates (i.e., annually) to ensure rates remain based on and aligned with the cost of service.

2. Helps avoid rate shock by resulting in smaller, more frequent rate changes.

15

11

12

13

14

PART V – 34.5KV FBR MECHANISM COMPONENTS

A. TEMPLATES AND PROTOCOLS

Q. Have you included Templates and Protocols for the requested 34.5kV FBR mechanism?

A. Yes. I have included both sample templates, showing the assessment/calculation that would be made and filed by each Member annually, beginning in 2016, and the Protocols governing each Member's 34.5kV FBR. Blank formula templates for each Member are provided in Exhibit 1-1 through 1-4. Exhibits 2-1 through 2-4 include populated templates for each Member using the 2013 data. Exhibits 3-1 through 3-4 contain the Protocols for the Members' respective 34.5kV FBRs.

1 Q. Why do the populated templates you included use 2013 data - was 2014 data not available?

A. I used 2013 data because when we began developing the FBR mechanism for the Members, this was the most recently available data. Since that time, 2014 data has become available. However, since a rate change is not being requested in this application but only the mechanism itself, it was determined that fully auditing the 2014 data and updating the templates was neither needed nor a good use of resources. The 2013 populated templates are provided as examples only and are adequate to interpret and understand fully how the mechanism will work. In addition, using the 2013 data has an added advantage - for two of the Members, this data represents figures approved by the Commission in prior filings (15-507, 15-161, and 15-176 Dockets), meaning Staff is already familiar with these inputs.

Q. Please explain in more detail the requested 34.5kV FBR mechanism process and the methodology.

A. By May 1 of each year, each Member will complete its formula worksheet template, as provided in the attached Exhibits 1-1 through 1-4, and make an Annual Update filing with the Commission. The templates will be populated by each Member using their financial, operating, and billing data from the year-end Statement of Operations, Trial Balance, Payroll Journal, and the Budget.

The formula utilized in each of the Member's corresponding 34.5kV FBR, based upon the input and work papers, produces the total 34.5kV system revenue requirement for each Member. The revenue requirement is then divided by the respective annual billing units (both retail and wholesale billing demand on the 34.5 kV system) to produce a system-wide rate (meaning common for wholesale and retail) for 34.5kV service for each Member. This

1	becomes the LAC - the per unit demand rate charged to wholesale LADS customers directly.
2	In the case of Southern Pioneer, the calculation of a system-wide rate for 34.5kV also enables
3	the determination of the costs to be recovered from the retail customers through the retail rate
4	schedules. To achieve this, there is an additional step needed to allocate the total retail share
5	of the 34.5kV cost of service to each applicable rate schedule and then modify the retail per
6	kWh rates accordingly. I will discuss this later in my testimony.
7	Therefore, the major components of the calculation (shown in more detail in Exhibits 1-1
8	through 1-4), common to all four Members, but completed separately, are as follows:
9	A. Determination of the Revenue Requirements;
10	B. Utilizing the 34.5 kV Billing Determinants; and
11	C. Calculation of the resultant LAC rate.
12	This is the same general methodology as was applied in determining the LAC for all of the
13	Members as included in the following prior Commission Docket Nos. 09-969, 11-439, 12-
14	491, 15-161, and 15-176. This methodology is based on principles of cost causation.
15	Q. Are there any additional steps included?
16	A. Yes. Similar to the latest LAC COS filings in the 15-161 and 15-176 Dockets, there are three
17	additional steps included that were not a part of the earlier LAC COS filings. Specifically:
18	1. Recognition of adjustments to the operating expenses performed per Commission-
19	adopted policy for excluding dues and donations.
20	2. Recognition of the Property Tax Surcharge ("PTS") rider rate revenues, as applicable
21	(two of the four Members have implemented the PTS that helps collect a portion of
22	the 34.5kV Revenue Requirement associated with the Property Tax expense).
23	
24	
25	

 Allocation of the retail portion of the revenue adjustment to individual classes (as discussed earlier, this step is applicable to Southern Pioneer only).

Q. Please discuss the recognition of the adjustments to the Member's operating expenses per Commission-adopted policy in conjunction with K.S.A. 66-101f(a).

A. In accordance with policy adopted per K.S.A. 66-101f(a), the Commission historically approved certain Staff-recommended adjustments related to the treatment of expenses for corporate advertising and dues, donations, and charitable contributions. Typically, such adjustments affect the Member's Administrative and General and/or Other Deductions expense categories.¹⁸ Accordingly, Member's 34.5kV FBR templates include place holders for inclusion of such adjustments (see page 1, Column (e), Line 10 and Line 18 of Exhibits 1-1 through 1-4 (blank templates, or Exhibits 2-1 through 2-4 (populated templates)).¹⁹ Each year, at the time of the annual 34.5kV FBR update filing, the Member will perform these adjustments to be included in the Revenue Requirement calculation and applied as a reduction to the associated expenses by following the guidelines included in the Protocols (which are based on K.S.A. 66-10lf(a) and prior docket history). Additionally, the Members will supply sufficient detailed information necessary for the Commission Staff and interveners to audit the corresponding adjustments.

Q. Please discuss the adjustment to recognize PTS rider rate revenues.

A. Two of the Members have a Commission approved PTS rider in place that is applicable to both retail and wholesale LADS customers. As a result, a portion of the 34.5kV revenue

¹⁸ If any lower voltage distribution facilities are used for service to LADS wholesale customers, an appropriate portion of Distribution O&M is allocated to the 34.5kV FBR, as specified in each of the Member's 34.5kV FBR Protocols.

¹⁹ If conditions described in the footnote above are present, then additional adjustments per K.S.A. 66-101f(a) will be also be present on page 1, Column (e), Lines 5-6 of each 34.5kV FBR template.

requirement (i.e., change in property tax expense) is being recovered via the PTS rider. In order to recognize the 34.5kV portion of the revenue stream collected through this surcharge, the Commission-approved PTS in effect applicable to the 34.5kV system users will be subtracted from the initial per kW cost to arrive at the final, or "net," LAC rate. This step is evidenced on page 1, Lines 33-35 on Exhibits 1-1 (Prairie Land's blank template) or Exhibit 2-1 (Prairie Land's populated template), and page 1, Lines 34-46 on Exhibit 1-4 (Southern Pioneer's blank template) or Exhibit 2-4 (Southern Pioneer's populated template).

Q. What underlying data will form the basis for establishing the 34.5kV FBR revenue requirement?

A. Accounting costs as recorded on the Member's books will be used in the analysis.
 Specifically, the calculation will be based upon the December Statement of Operations, Trial Balance, and Payroll Journal for the prior year, as well as Budget for the next year, and any other supplemental schedules as necessary to facilitate the Staff's and interveners' review and audit of the 34.5kV FBR.

Q. Will any adjustments be made to the actual results in completing the above steps?

A. Yes. The templates pre-define and limit the adjustments to only the following, which are intended to ensure the Members' 34.5kV FBRs are sustainable to accommodate a variety of future situations. The Protocols further detail these adjustments. Below is the summary:

- Long-Term Interest, Interest-Other, Interest Charged to Construction, and Depreciation Expenses in the Test Year will be adjusted to the budgeted amounts.
- The actual debt service payments (principal and interest) in the Test Year will be adjusted to the budgeted amounts.

Q. Why will the 34.5kV FBR calculation include the budgeted margin requirements?

A. Using budgeted long-term interest and principal payments in determining the return requirement will help reduce regulatory lag, ensuring that the companies can support future capital investment requirements to continue providing safe and reliable power to existing and new customers.

Q. You stated that the 34.5kV revenue requirement is comprised of operating expenses and a return requirement. Please describe how the return requirement will be determined.

A. Each Member's return requirement will be based upon either a Times Interest Earned Ratio ("TIER") or Debt Service Coverage ("DSC") ratio. Both the TIER and DSC are measures of an organization's ability to pays its debt obligations.

Q. Please explain the TIER and DSC ratios.

A. Again, both are broadly accepted coverage ratios aimed at assessing the ability of the utility to service its debt. Debt issuers often include minimum coverage ratios that must be maintained by the borrower for precisely this reason. While each ratio type has variations, a general definition of each is below:

 $\underline{\text{TIER}}$ = The TIER ratio is the ratio of annual earnings before interest of a business to its annual interest expense. As such, it is a measure of the long-term viability or solvency of a business in terms of being able to pay off its debts.

 $\underline{\text{DSC}}$ = The DSC ratio is the ratio of cash flows available to annual interest and principal payments on debt. Like TIER, it is a measure of the ability of the utility to pay its debt obligations.

	Testimony of Richa
1	As noted pr
2	ratios; namely,
3	ratio is typically
4	the ratio may
5	Somewhat of a
6	certain non-ope
7	Q. For purposes
8	recommending
9	A. I am recommen
10	
11	
12	Membe
13	Prairie
14	Victory
15	Wester
16	Southe
17	
18	Q. Why are you r
19	for Prairie Lan

As noted previously, there are a number of variations as to the numerator of these ratios; namely, the income used. For example, when using only operating income, the ratio is typically deemed an Operating TIER/DSC ("OTIER"). When using net income, the ratio may be referred to as simply TIER/DSC or sometimes Net TIER/DSC. Somewhat of a hybrid would be the Modified TIER/DSC ("MDSC"), in which case certain non-operating income/expense is included or excluded.

Q. For purposes of the each Member's 34.5kV FBR, what level of margin are you recommending?

Table 1

A. I am recommending the following ratios be used:

Minimum Recommended Ratio Required Level er Land OTIER/MDSC 1.10/1.35 1.8 y **OTIER/MDSC** 1.10/1.35 1.8 **OTIER/MDSC** 1.8 1.10/1.35 rn ern Pioneer²⁰ MDSC 1.35 1.75

Q. Why are you recommending both an OTIER and MDSC be used in the FBR template for Prairie Land, Victory, and Western?

A. This is for a few reasons. First, each of the above mentioned Members is currently obligated to an RUS mortgage covenant of not less than a 1.1 OTIER (i.e., a 1.1 OTIER is the

25

20

21

Southern Pioneer's MDSC calculation, evident from the recent Southern Pioneer's DSC-FBR Pilot Plan, as well as 15-161 LAC COS Docket, is as specified by its lender, CoBank (it slightly varies from the generally-adopted National Rural Utilities Cooperative Finance Corporation, or CFC, formula).

1

2

3

4

5

6

7

10

11

12

13

15

16

17

18

19

20

21

22

minimum). In addition, each also borrows from the National Rural Utilities Cooperative Finance Corporation ("CFC") or CoBank, which both have a 1.35 MDSC minimum requirement. Therefore using both will OTIER and MDSC will ensure that these Members will have rates that meet both mortgage covenants. It is possible based upon debt maturity, amortization schedules and plant investments that a Member's margins could switch from being OTIER driven to MDSC driven or vice versa. Including both in the FBR template simply provides for a more robust and sustainable mechanism going forward.²¹

Q. Is it necessary for each of the Members to operate at a financial ratio above the 8 9 minimum required by its lender?

A. Yes. As stated, the minimums are just that; they are minimums and should not be viewed as targets or optimal levels. It is necessary to build in some "buffer" above these minimums to deal with contingencies such as variability in sales and unexpected costs. If this is not included, a cool summer may be all it takes to drop margins below the minimum 14 requirement. Ultimately, this buffer will facilitate improvement of capital structure (i.e., equity ratio) to meet the standards of its lender, stabilize its financial condition and ensure that the rates for this service are equitably contributing to the financial success of the Member rather than being subsidized by the other retail rates.

Q. Is it common for cooperatives in Kansas and in the United States to operate at financial ratios that exceed the minimum required by lenders?

23 21 As proposed, the 34.5kV FBR templates for Prairie Land, Victory, and Western currently use the greater of the MDSC or OTIER, i.e., meaning the ratio that results in a greater net margin requirement is used in 24 determination of the Revenue Requirement, as evident in Exhibits 2-1 through 2-4 attached to my testimony.

A. Absolutely. In fact, the following Table 2 provides information on the national and state median OTIER in the most recent five years as determined by CFC for its electric cooperative borrowers.

Table 2Summary of OTIER(2009-2013 Median Values)Source: CFC Key Ratio TrendAnalysis		
Year	National	Kansas
2009	1.71	1.76
2010	1.91	1.91
2011	1.80	1.81
2012	1.77	1.69
2013	1.94	1.92
Ave.	1.83	1.82

As can be seen in the above table, the median OTIER in Kansas has recently ranged from 1.69 to 1.92, with an average of 1.82. Based on the above information, the cushion for electric cooperatives in Kansas is about 0.72 (1.82 - 1.1). The cushion embedded in the 1.80 target recommended for the 34.5 kV FBR is slightly less at 0.69.

Table 3 below provides information on the national and state median MDSC in the most recent five years as determined by the CFC for its electric cooperative borrowers.

Table 3Summary of Modified DSC(2009-2013 Median Values)Source: CFC Key Ratio TrendAnalysis		
Year	National	Kansas
2009	1.85	1.70
2010	1.95	1.86
2011	1.81	1.78
2012	1.81	1.76
2013	1.87	1.90
Ave.	1.86	1.80

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

As can be seen in the above table, the median MDSC in Kansas has recently ranged from 1.70 to 1.90, with an average of 1.80. It should be noted that both CoBank and CFC typically require borrowers to achieve a 1.35 MDSC ratio, though the specific formulas can vary slightly. Based on the above information, the MDSC cushion for electric cooperatives in Kansas is about 0.45 (1.80 - 1.35). The cushion embedded in the MDSC target for the requested 34.5kV FBR is the same or lower at 0.40 - 0.45.

In both the OTIER and MDSC cases, my recommended margin levels are at or below both the 2013 results and the five-year average of electric cooperatives in Kansas and the country as reported in the CFC Key Ratio Trend Analysis.

It should be pointed out that the lender minimums are in place to identify the point at which a utility's solvency and ability to repay its debts is at risk. Clearly, a utility should not normally operate on the edge of this minimum but should target a coverage ratio that provides an adequate cushion.

Q. You mentioned that targeting a coverage ratio in excess of the minimum loan covenant will help improve the capital structure of the Members. Can you please summarize the capital structure for each?

A. Using 2013 year-end financial statements, I have summarized in Table 4 each Member's equity ratio as a percent of total capitalization. This has been prepared using the margins and equities as stated on the balance sheet and then again excluding its investment/equity in Mid-Kansas.²² It is informative to look at the equity without the investment in Mid-Kansas as the remainder represents the equity generated by the operations of the respective Member itself.

²² Using CFC formulas guidelines from the 2013 CFC KRTA to compute the ratios.

Although it may accumulate an equity share in Mid-Kansas, such equity and margins are generated by Mid-Kansas' wholesale rates and may not be available as cash.

	Table 4	
Equity Posi	tions as of 12/31/13	
I. Equity as a Percent of Total Ca	pitalization	
Member (Mid-Kansas division)		Ratio
Prairie Land		19.20
Southern Pioneer		1.81
Victory		20.62
Western		4.26
	National Median (CFC KRTA)	49.49
	State Median (CFC KRTA)	47.3
II. Distribution Equity		
Member (Mid-Kansas Division)		Rati
Prairie Land		17.19
Southern Pioneer		1.59
Victory		19.6
Western		3.22
	National Median (CFC KRTA)	35.94
	State Median (CFC KRTA)	37.54

B. RATE DESIGN

Q. Near the beginning of your testimony, you stated that the 34.5kV FBR will affect the wholesale rate for 34.5kV service (a.k.a. LAC rate) for each of the Members. Please explain.

A. The final step in the formula is to calculate the rate for 34.5kV service by dividing the 34.5kV revenue requirement by the 34.5kV billing determinants. In this case, the revenue requirement is determined by the formula as previously explained. The billing determinants equal the billing demand which is defined in each Member's LAC rate schedule. The result is a 34.5kV system-wide (meaning common for wholesale and retail) \$/kW demand rate. In

other words, the rate includes the total 34.5kV system costs and total 34.5kV system billing determinant such that the resulting rate would be appropriate for all customers, whether wholesale or retail.²³ This is the same approach that has been used in previous applications concerning the rates for 34.5kV service.

Q. Why is this important?

A. As stated earlier, such approach ensures that each customer group is charged only for its equitable share of the total system costs and does not subsidize the other. The rate essentially allocates the total 34.5kV system revenue requirement between wholesale and retail users based upon each customer group's (i.e., wholesale and retail) share of the total billing determinants. In this way, it is essentially using a load ratio share allocation, which is typical for the allocation of transmission-related costs. So, the wholesale customers will pay a LAC rate that is appropriately based on their pro-rata cost of service, no more and no less.

Q. Earlier, you stated that, with the exception of Southern Pioneer, this 34.5kV FBR will not affect the retail rates charged for 34.5kV service. Does the 34.5kV FBR therefore create an opportunity for subsidization between retail and wholesale customers?

A. No. Again, consistent with my earlier assertion, the LAC rate for wholesale customers is set for the entire system (i.e., both wholesale and retail) and is based upon the appropriate expenses and margin requirements of the entire system. There is no way that the Members can, for example, increase the margin coming from the LAC rate in order to subsidize how much 34.5kV revenue requirement is allocated to retail customers.

Although, as explained earlier in my testimony, the retail customers are not billed this resultant \$/kW demand rate explicitly as the wholesale LADS customers; instead, the retail component/share of the 34.5kV costs is embedded in retail base rates (\$/kWh energy rates), so to allocate the retail share of the 34.5kV costs to the retail customers, it is necessary to convert from a demand LAC rate to an energy rate adjustment.

To recap, while the retail rates are under the authority of each Member's Board of Trustees (with the exception of Southern Pioneer), the level of those rates will have absolutely no bearing on the resulting LAC rate charged to wholesale LADS customers; and so the Commission can be assured that implementation of the 34.5kV FBR will produce a cost of service-based LAC rate.

Q. Should the Commission be concerned then that the requested FBR mechanism does not require the adjustment of retail rates, with the exception of Southern Pioneer?

A. No. This is the current regulatory status concerning retail versus wholesale rates regardless of whether or not the Commission approves the requested 34.5kV FBR mechanism or not; and the Joint Application does not introduce any subsidization concern. For Prairie Land, Victory, and Western, the Commission has authority over the LAC rate for wholesale LADS customers, and so the primary purpose of these Members' 34.5kV FBR should be to ensure that the LAC rate is set appropriately for those customers. Overall, the 34.5kV FBR mechanism being requested makes no change to the scope of the Commission's authority to regulate rates for the Members.

Q. Concerning Southern Pioneer, this FBR mechanism will affect both the LAC rate for wholesale LADS customers and the retail rates for retail customers? Please explain?

A. Yes, that is true. Just like the other Members, Southern Pioneer's 34.5kV revenue requirement is currently recovered through a combination of its separate LAC rate applicable to the wholesale LADS customers and through its retail rates, which essentially embed the resulting 34.5kV rate in its base retail rates. However, contrary to the other Members, Southern Pioneer's retail rates remain under the regulatory authority of this Commission. Its local Board of Directors cannot change retail rates to reflect any change in the cost of

providing 34.5kV service absent approval by the Commission. Therefore, for Southern Pioneer, the 34.5kV FBR will include an additional retail rate design step to flow the FBR results through to the retail rates.²⁴

Q. Please discuss how you propose to allocate the retail portion of the Southern Pioneer 34.5kV FBR revenue adjustment to the Southern Pioneer individual retail rate classes.

A. The first step in completing this allocation is to determine the retail portion of the necessary revenue adjustment. The retail portion of the 34.5kV FBR revenue adjustment is determined by calculating the difference between the newly calculated and the current (old) LAC rates, times the historical retail billing units, which is documented on page 2, Section I of Exhibit 1-4 (Southern Pioneer's blank template) and Exhibit 2-4 (Southern Pioneer's populated template).

Next, the portion recoverable from the retail customers is allocated to each retail class in a similar manner as Southern Pioneer's DSC-FBR Pilot Plan for the distribution costs, as approved by the Commission in the 13-452 Docket and updated in the 14-507 Docket. Namely, I have apportioned the retail rate adjustment resulting from the 34.5kV FBR using the Test Year base revenues as follows:

1. First, all power costs recovered in rates are removed from the historical schedule revenues to arrive at the base revenues by rate schedule.

 Next, the ratio (expressed in percentages) of base revenue by schedule to the total base revenues is determined.

²⁴ Correspondingly, Southern Pioneer's 34.5kV FBR Protocols will include additional provisions governing such 34.5kV retail rate adjustment.

- 3. The base revenue ratios are then applied to the 34.5kV FBR-determined retail revenue adjustment to establish each rate schedule's apportioned revenue adjustment.

Page 9, Section II of Exhibit 1-4 (Southern Pioneer's blank template) and 2-4 (Southern Pioneer's populated template) summarizes the results of this process.

Q. For Southern Pioneer, please describe how you recommend that a retail rate adjustment be implemented.

A. I recommend that Southern Pioneer's 34.5kV FBR mirror the approach approved by the Commission for implementing DSC-FBR Pilot Plan adjustments, where each rate schedule-specific apportioned revenue adjustment is divided by the energy usage recorded for that rate class during the Historical Test Year to arrive at the per unit energy rate adjustment to be applied to the retail customer base rates, as illustrated on page 2, Part II, Col. (k) in Exhibit 1-4 (Southern Pioneer's blank template) and Exhibit 2-4 (Southern Pioneer's populated template).

Q. Does this conclude your prefiled Direct Testimony?

A. Yes, it does.

VERIFICATION

STATE OF MINNESOTA)) ss COUNTY OF ANOKA)

The undersigned, Richard J. Macke, upon oath first duly sworn, states that he is an employee of Power System Engineering, Inc., and that the foregoing testimony was prepared by him or under his supervision, that he is familiar with the contents thereof, and that the statements contained therein are true and correct to the best of his knowledge and belief.

Richard J. Macke

Subscribed and sworn to before me this $\underline{14^{12}}$ day of July, 2015.

Terri J. Pemberton ANSAS NOTARY PUBLIC-STATE WY APPT EXP

Kent Notary Public

My appointment expires: 1/22/17

Prairie Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Revenue Requirement and Rate Calculation For the Historical Test Year Ending December 31, xxxx

(a)	(b)	(c)		(d) djusted			(e)		(f) Adjusted	(g)	(h)	(i)
				torical					Historical			FBR
Line			Tes	st Year		Adjustments			Test Year	Allocation Factor		Revenue
No	Description	Source	[X	xxx]	No.	Α	mount		[xxxx]	Name	Factor	Requirement
						Source	: WP2			Sour	ce: WP3	
1	Operating Expenses											
2	Power Production Expense	WP1, L29, Col (d)		-				\$	-		0.000000	
3	Cost of Purchased Power	WP1, L30, Col (d)	\$	-				\$	-		0.000000	
4	Transmission O&M	WP1, L31, Col (d)	\$	-				\$	-		1.000000	\$ -
5	Distribution Expense-Operation	WP1, L32, Col (d)	\$	-	[1]		-	\$	-	DOM	#DIV/0!	#DIV/0!
6	Distribution Expense-Maintenance	WP1, L33, Col (d)	\$	-	[2]	\$	-	\$	-	DOM	#DIV/0!	#DIV/0!
7	Consumer Accounts Expense	WP1, L34, Col (d)	\$	-				\$	-		0.000000	
8	Customer Service and Informational Expense	WP1, L35, Col (d)	\$	-				\$	-		0.000000	
9	Sales Expense	WP1, L36, Col (d)	\$	-				\$	-		0.000000	\$ -
10	Administration & General	WP1, L37, Col (d)	\$	-	[3]	\$	-	\$	-	LAB	#DIV/0!	#DIV/0!
11	Total O&M Expense	Sum (L2:L10)									_	#DIV/0!
12	Depreciation and Amortization	WP1, L38, Col (d)	\$	-	[4]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
13	Property Tax	WP1, L43, Col (d)	\$	-				\$	-	NP	#DIV/0!	#DIV/0!
14	Other Taxes	WP1, L44, Col (d)	\$	-				\$	-	NP	#DIV/0!	#DIV/0!
15	L.T. Interest	WP1, L45, Col (d)	\$	-	[5]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
16	Interest Charged to Construction - Credit	WP1, L46, Col (d)	\$	-	[6]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
17	Interest-Other	WP1, L47, Col (d)	\$	-	[7]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
18	Other Deductions	WP1, L48, Col (d)	\$	-	[8]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
19	Total Cost of Electric Service										-	#DIV/0!
20											=	
21	Margin Requirement										T	OTIER MDSC
22	Principal Payments	WP1, L62, Col (d)	\$	-	[9]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
23	L.T. Interest	L15	\$	-		\$	-	\$	-	NP	#DIV/0!	#DIV/0! #DIV/0!
24	Subtotal	Sum (L22:23)									-	#DIV/0! #DIV/0!
25	Required Coverage Ratio	WP1, L64, Col (d)										1.80 1.80
26	Gross Margin Requirements	L24 x L25									-	#DIV/0! #DIV/0!
27	Less: Offsets to Margin Requirements	WP4, L4 or L11, Col (i)										#DIV/0! #DIV/0!
28	Net Margin Requirement	L26 - L27									-	#DIV/0! #DIV/0!
29											=	
30	Total Revenue Requirements											
31	Using the greater of OTIER or MDSC Margin Requirements	L19 + L28										#DIV/0!
32	Divided By Total (Retail and Wholesale) Billing Demand	WP5, L30, Col (Total)										0 kW
33	Unadjusted Unit Rate	L31/L32									-	#DIV/0!
34	Less: Property Tax Surcharge	Dkt. No.										\$0.00/kW-mo.
34	Resultant Unit Rate	DKL INU.									-	#DIV/0!
											=	

Prairie Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 1 - Input Data For the Historical Test Year Ending December 31, xxxx

So(b)(c)(d)(c)(d) A. Verther Series The Hole of Porter Load Acces Relivery ServiceThe Hole of Access Relivery ServiceThe Hole of Access Relivery ServiceThe Hole of Access Relivery Service3. So Lation of Load KightThe Hole of Access Relivery ServiceThe Hole of Access Relivery ServiceSo Lation of Load Kight3. So Lation of Load KightThe Hole of Access Relivery ServiceSo Lation of Load KightSo Lation of Load Kight3. So Li, Candorson and DeviceThe Hole of Access Relivery ServiceSo Lation of Load KightSo Lation of Load Kight3. So Li, Candorson and DeviceThe Hole of Comput Direct AccessmentNANA3. So Li, Candorson and DeviceThe Hole of Comput Direct AccessmentNANA3. So Li, Candorson and DeviceThe Hole of Comput Direct AccessmentNANA3. So Li, Candorson and DeviceThe Hole of Comput Direct AccessmentNANA3. So Li, Candor Barling Compute Direct AccessmentNANANA3. So Li, Candor Barling Compute Direct AccessmentNANANA <th>T in a</th> <th>Decovintion</th> <th>Samaa</th> <th></th> <th></th> <th>Amount</th> <th></th> <th></th> <th>Notos</th>	T in a	Decovintion	Samaa			Amount			Notos
A. Sci Plantia Service A. Sci Plantia Service Not Preside Local Access Delivery Service 1 Transition Facilities 5 - 3 300 Land and Land Regin Trail Balance 5 - 3 300 Land and Land Regin Trail Balance 5 - 3 300 Land and Land Regin Trail Balance 5 - 3 300 Land and Land Regin Trail Balance 5 - 3 Store Conductors and Devices Trail Balance 5 - 3 Store Conductors and Devices Trail Balance 5 - - 3 Store Conductors and Devices Trail Balance 5 - - - 3 Store Conductors and Devices Trail Balance 5 - - - 3 Store Regines Congury Direct Assessment NA NA NA 3 Store Regines Congury Direct Assessment NA NA - 3 Store Regines Congury Direct Assessment NA NA - 3 Store Regines Store Regines	Line No	Description	Source (b)	(c)		Amount (d)		(e)	<u>Notes</u> (f)
Image: Second Product Load Access Delivery Service Plass in the image: Second Product Second Access Delivery Service Plass in the image: Second Product Second Access Delivery Service Second Product Second	110			(0)					
1 1. Pasihist Use do Provide Load Access Delayers Vertex istrational Load (page 1000) 3 301 and and Ling (page 1000) 5 - - 3 301 and and Ling (page 1000) 5 - - 3 301 and and Ling (page 1000) 5 - - - 3 301 and and Load Kpets Tail Balance 5 -		A. Net Plant in Service							_
5 330 Land and Lad Regists Tail Balance \$ - 333 Staten Equipment Tail Balance \$ - - 333 Staten Equipment Tail Balance \$ - - 333 Staten Equipment Tail Balance \$ - - 335 Staten Equipment Tail Balance \$ - - - 335 Staten Equipment Tail Balance \$ -<		1. Facilities Used to Provide Local Access Delivery Service							
6 332 discutines and Engineerines Trail Balance \$ - 7 333 discutines and Engineerine Trail Balance \$ - 8 355 Note and Fittings Trail Balance \$ - 9 358 Note and Fittings Trail Balance \$ - 10 Solution and Local Applicable) 3 - 6.1. acc1 Not.5 11 Solution and Local Applicable) - - - - 12 Solution and Local Applicable) - - - - 13 Solution Degineer Company Direct Assessment N/A N/A 14 Solution Degineer - - - - 15 Solution Degineer - - - - - 16 Solution Degineer Trail Balance -					<u>^</u>				-
33 State Register Tail Balance 3 3 33 State Register Tail Balance 3 - 34 State Register Tail Balance 3 - 35 State Register Tail Balance 3 - 35 Born and Devices Tail Balance 3 - 35 Durithouton Facilities (If Applicable) Born and Lask Statesenerit NA NA 36 Diff and Lask Statesenerit NA NA NA 38 Statesenerit NA NA NA 38 Statesenerit NA NA NA 38 Statesenerit NA NA NA 39 Statesenerit NA NA NA 12 Statesenerit NA NA NA 39 Statesenerit NA NA NA 12 Statesenerit NA NA NA 39 Statesenerit S S S Class:108.5 20 Statesenerit Tail Balance S S Class:108.5 21 Statesenerit Tail Balance S S Class:108.5 22 Statesenerit Tail						-			
8 335 Poles and Futures 5 - 9 335 Olds and Futures 5 - 10 361.01. Conductors and Devices 7 and Balance 5 - 11 361.02. Conductors and Devices 7 and Balance 5 - 13 361.03. Conductors and Devices 7 and Balance 5 - 5 -					-	-			
10 Status 2 - </td <td></td> <td></td> <td></td> <td></td> <td>\$</td> <td>-</td> <td></td> <td></td> <td></td>					\$	-			
11 Salinal Samu (5.1.10) \$						-			
12 Distribution Facilities (1/Applicable) NA NA NA NA 14 361 Statutes and Ingovernments Congany Direct Assessment NA NA NA 14 361 Statutes and Ingovernments Congany Direct Assessment NA NA NA 15 Statutes and Ingovernments Congany Direct Assessment NA NA NA 16 Aul Facilitie 5 - 5 - 6 11 1.11 + 1.16 5 - 5 - 6 13 50.507 Transmission Plant Trial Balance 5 - 5 - 6 - 6 - 6 - 6 - 6 - 6 - 6 - 6 - 6 - - 6 - - 6 - - 6 - - 6 - - 6 - - 6 - - 6 - - 6 - <td></td> <td></td> <td></td> <td></td> <td>\$</td> <td>-</td> <td>^</td> <td></td> <td></td>					\$	-	^		
3 500 Land and Land Sight Company Direct Assessment NA NA NA 15 362 Station Equipment. Company Direct Assessment NA NA NA 15 362 Station Equipment. Company Direct Assessment NA NA NA 16 37 Station Equipment. L11 + L15 S			Sum(L5:L10)		\$	-	\$	-	GL acct 108.5
14 3d1 Structures and Improvements NA NA NA 16 3d2 Structures and Improvements NA NA NA 16 Subtoral L13 + L15 S			Company Direct Assessment			N/A		N/A	
15 362 Station Equipmental Company Direct Assessment NA NA NA 17 Total L1 + L15 S S S S 17 Total L1 + L15 S S S S 18 S0-103 Intragible Plant Total Balance - - - - 18 30-373 Destribution Plant Total Balance S - S - Clect 108, 5, 108 23 30-373 Destribution Plant Total Balance S - S - Clect 108, 7, 108 24 Total Total S - S - Clect 108, 7, 108 25 - Clect 108, 7, 108 S - - - - 26 Noter Induction Expanse Sutement of Operations S - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
17 Total L11+L16 S S - 19 2. All Facilities - - - - 19 2. All Facilities - - - - - 23:357 Transmission Plant Trial Balance - S -	15					N/A		N/A	
18 2. All Facilities 1 1 11 Blance 1 1 23 30-301 Imangible Plant Trial Blance 1 5 1 1 23 30-303 Distribution Plant Trial Blance 2 5 - 1 Cl. acct 108.5 23 30-303 Distribution Plant Trial Blance 2 - 5 - 0 Cl. acct 108.7-108 23 Total -						-		-	
19 2. All Facilities 30.130 Transmission Plant Trail Balance S . GL act 108.5 21 330.430 Transmission Plant Trail Balance S . S . GL act 108.7.108.5 23 330.430 Transmission Plant Trail Balance S . S . GL act 108.7.108.5 23 330.430 Transmission Plant Trail Balance S . S . S . S . GL act 108.7.108.5 23 Total Transmission Plant Trail Balance S .		Total	L11 + L16		\$	-	\$	-	
20 301-301 Imanghishe Plant Thill Balance -		2 All Facilities							
1 330.339 Transmission Plant Trail Balance \$ \$ \$ C. C. acc. 108.5. 23 330.399 General Plant Trail Balance \$ \$ \$ \$ \$ \$ C. acc. 108.7.108.5 23 Bodr, 200 Sense File Sense F			Trial Balance			-		-	
22 390-373 Distribution Plant Trial Balance \$ - - - GL acct 108.018 23 393-973 Distribution Plant Trial Balance \$ - - GL acct 108.7108 24 Total - <					\$	-	\$	-	GL acct 108.5
24 Total S - S - 25 - Historical Test Variant Spenses Budget Test Variant Spenses Sustement of Operations S - 26 Down Production Expenses Statement of Operations S - - 27 Distribution Expenses-Operation Statement of Operations S - - 28 Distribution Expenses-Operation Statement of Operations S - - 20 Consumer Accounts Expense Statement of Operations S - - 30 Distribution Expenses-Operation S - - - - 31 Consumer Accounts Expense Statement of Operations S - - - - 32 Depreciation Expense Statement of Operations S - - - - - 33 Depreciation Expense Statement of Operations S - - - - - - - - - - - - - - - - - - <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>GL acct. 108.6,108.61</td>						-		-	GL acct. 108.6,108.61
125 Jorrating Expense Statement of Operations 5 - 29 Power Pooluction Expense Statement of Operations \$ - 31 Transmission QAM Statement of Operations \$ - 31 Transmission QAM Statement of Operations \$ - 32 Distribution Expense-Operation Statement of Operations \$ - 33 Distribution Expense-Operation Statement of Operations \$ - 34 Consumer Accounts Expense Statement of Operations \$ - 35 Observe Statement of Operations \$ - - 36 Observe Statement of Operations \$ - - 37 Observe Statement of Operations \$ - - 38 Depreciation Expense - Gransmission Trial Balance \$ - - 39 Opereciation Expense - Gransmission S - - - 40 Obereciation Expense - Gransmission S - - <td< td=""><td></td><td></td><td>Trial Balance</td><td></td><td>\$</td><td>-</td><td>\$</td><td>-</td><td>GL acct. 108.7-108.78</td></td<>			Trial Balance		\$	-	\$	-	GL acct. 108.7-108.78
1-25 Historical xxx Budget xxx Number xxx Number xxx Number xxx 29 Power Power Power Statement of Operations \$ - 30 Cost of Purchased Power Statement of Operations \$ - 31 Transmission QAM Statement of Operations \$ - - 31 Transmission QAM Statement of Operations \$ - - 32 Distribution Expense-Munitamatic Statement of Operations \$ - - 33 Distribution Expense-Munitamatic Statement of Operations \$ - - 34 Consumer Accounts Expense Statement of Operations \$ - - 35 Castomer Accounts Expense Statement of Operations \$ - - 36 Depreciation Expense-Distribution Trial Balance \$ - - 37 Poperty Tas Statement of Operations \$ - - 38 Depreciation Expense-Distribution Trial Balance \$ <td></td> <td>1 0tal</td> <td></td> <td></td> <td>\$</td> <td>-</td> <td>\$</td> <td>-</td> <td></td>		1 0tal			\$	-	\$	-	
B Descripting Expense Now Production Expense Operations S = - + SN + - SN + -					н	istorical		Budget	
99 Power Poduction Expense Statement of Operations \$. 31 Cost of Purchased Power Statement of Operations \$. 31 Transmission O&M Statement of Operations \$. 32 Distribution Expense-Operation Statement of Operations \$. 33 Distribution Expense-Operation Statement of Operations \$. 34 Consumer Accounts Expense Statement of Operations \$. 34 Consumer Accounts Expense Statement of Operations \$. 35 Customer Service and Informational Expense Statement of Operations \$. 36 Depreciation Expense - Distribution Trial Balance \$. . 37 Administrative and General Statement of Operations \$. . . 38 Depreciation Expense - Oscinal Data Protection Expense - Stribution Trial Balance \$. . . 41 Depreciation Expense - Stribution Trial Balance \$								0	
30 Cost of Purchased Power Statement of Operations \$. 31 Transmission O&M Statement of Operations \$. 32 Distribution Expense-Operation Statement of Operations \$. 33 Distribution Expense-Minitenance Statement of Operations \$. 34 Consumer Accounts Expense Statement of Operations \$. 35 Customer Service and Informational Expense Statement of Operations \$. 36 Sales Expense Statement of Operations \$. . 36 Depreciation Expense-Notation Trais Balance \$. . 40 Depreciation Expense-Oceneral Plant Trial Balance \$. . 41 Opereciation Expense-Oceneral Plant Trial Balance \$. . 42 Amonitazion of AP (booked within Depreciation Expense-S) Statement of Operations \$. . 43 Podery Tax. Statement of Operations \$. \$. . 44 Other Taxes State						xxxx		XXXX+1	_
11 Transmission OAM Satement of Operations \$ - 23 Distribution Expense-Operation Statement of Operations \$ - 33 Distribution Expense-Operation Statement of Operations \$ - - 34 Consumer Accounts Expense Statement of Operations \$ - - - 35 Catsformer Accounts Expense Statement of Operations \$ - - - - - 36 Sales Expense Statement of Operations \$ \$ - <td< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td></td<>						-			
12 Distribution Expense-Operation Statement of Operations \$ - 33 Distribution Expense-Minitenance Statement of Operations \$ - 34 Consumer Accounts Expense Statement of Operations \$ - 35 Statement of Operations \$ - - 36 Sales Expense Statement of Operations \$ - 37 Administrative and General Statement of Operations \$ - - 38 Depreciation Expense - Distribution Trial Balance \$ - - 39 Depreciation Expense - Oscintabution Trial Balance \$ - - 310 Opereciation Expense - Oscintabution Expenses) Statement of Operations \$ - - 310 Depreciation Expense - Minimution Trial Balance \$ - - - 311 Depreciation Expense - Oscintabution - Credit Statement of Operations \$ - \$ - 312 Administration and Cabor Anniton S - \$ - \$ - 314						-			
33 Distribution Expense-Maintenance Statement of Operations \$ - 34 Consumer Accounts Expense Statement of Operations \$ - 35 Customer Service and Information Expense Statement of Operations \$ - 35 Sales Expense Statement of Operations \$ - - 37 Administrative and General Statement of Operations \$ - - 39 Depreciation Expense - Distribution Trial Balance \$ - - 40 Depreciation Expense - General Plant Trial Balance \$ - - 41 Other Taxes Statement of Operations \$ - - - 43 Property Tax Statement of Operations \$ - - - 44 Other Taxes Statement of Operations \$ - - - - 45 I.T. Interest Statement of Operations \$ - \$ - - 46 Interest-Other Statement of Operations \$ - \$ - -<						-			
34 Consumer Accounts Expense Statement of Operations \$ - 36 Subse Expense Statement of Operations \$ - 36 Sales Expense Statement of Operations \$ - 37 Administrative and General Statement of Operations \$ - - 38 Depreciation Expense - Distribution Tail Balance \$ - - 40 Depreciation Expense - Distribution Tail Balance \$ - - 41 Depreciation Expense - Statutement of Operations \$ - - - 42 Amonization of AP (kookd within Depreciation Expense) Tail Balance \$ - - 43 Property Tax Statement of Operations \$ - \$ - 44 Other Taxes Statement of Operations \$ - \$ - 45 L.T. Interest Statement of Operations \$ - \$ - 46 Interest Charged to Construction - Credit Statement of Operations \$ - \$ - 5					-	-			
36 Statement of Operations \$ - 37 Administrative and General Statement of Operations \$ - 38 Depreciation admonstration Statement of Operations \$ - - 39 Depreciation Expense - Distribution Trial Balance \$ - - 41 Depreciation Expense - Transmission Trial Balance \$ - - 42 Administration of AP (booded within Depreciation Expense) Trial Balance \$ - - 43 Property Tax Statement of Operations \$ - - - 44 Other Taxes Statement of Operations \$ - \$ - - 45 L.T. Interest Statement of Operations \$ \$ - \$ - - 46 Interest Charged to Construction - Credit Statement of Operations \$ \$ - \$ - - - - - 47 Interest-Oher Statement of Operations \$ - \$ - - - -					\$	-			
37 Administrative and General Statement of Operations \$ - 39 Depreciation and Anorbrization Statement of Operations \$ - 39 Depreciation Expense - Distribution Trial Balance \$ - 40 Depreciation Expense - Transmission Trial Balance \$ - - 41 Depreciation Expense - General Plant Trial Balance \$ - - 42 Annoritzation of AP (booked within Depreciation Expense) Trial Balance \$ - - 43 Property Tax Statement of Operations \$ - - - 44 Other Taxes Statement of Operations \$ - \$ - 45 L.T. Interest Statement of Operations \$ S - - 46 Interest Charged to Construction - Credit Statement of Operations \$ S - - 47 Interest Other Statement of Operations \$ S - - - 48 Other Deductions \$ - \$ S - <td>35</td> <td>*</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td>	35	*			-	-			
38 Depreciation Amorization Statement of Operations \$ <					-	-			
39 Depreciation Expense - Distribution Trial Balance \$ - 40 Depreciation Expense - General Plant Trial Balance \$ - 41 Depreciation Expense - General Plant Trial Balance \$ - 42 Amortization Of AP (booked within Depreciation Expense) Trial Balance \$ - 42 Amortization of AP (booked within Depreciation Expense) Trial Balance \$ - 43 Property Tax Statement of Operations \$ - - 44 Other Taxes Statement of Operations \$ - \$ - 45 Interest Charged to Construction - Credit Statement of Operations \$ - \$ - 46 Interest Charged to Construction - Credit Statement of Operations \$ - \$ - 47 Interest - Other Statement of Operations \$ - \$ - 5 - 48 Other Deductions Statement of Operations \$ - \$ - 560-573 5 Other Deductions Payroll Journal (Labor Amt)						-	¢		
40 Depreciation Expense - Transmission Trial Balance \$ - 41 Depreciation Expense - General Plant Trial Balance \$ - 42 Amorization of AP (booked within Depreciation Expense) Trial Balance \$ - 43 Property Tax Statement of Operations \$ - 44 Other Taxes Statement of Operations \$ - 45 L.T. Interest Statement of Operations \$ - - 46 Interest-Other Statement of Operations \$ \$ - - 47 Interest-Other Statement of Operations \$ - \$ - 48 Other Deductions \$ - \$ - - - 50 C. Pavroll - \$ - - 500-573 51 Transmission Payroll Journal (Labor Annt) \$ - 901-905 52 Distribution Payroll Journal (Labor Annt) \$ - 901-905 53 Customer Service and Information Payroll Joural (Labor Annt) <			-		-		Э	-	
41 Depreciation Expense - General Plant Trial Balance \$ - 42 Amortization of AP (booked within Depreciation Expense) Trial Balance \$ - 43 Property Tax Statement of Operations \$ - 44 Other Taxes Statement of Operations \$ - 45 L.T. Interest Statement of Operations \$ - 46 Interest Charged to Construction - Credit Statement of Operations \$ \$ - 47 Interest Charged to Construction - Credit Statement of Operations \$ \$ - 48 Other Deductions \$ \$ - \$ - 49 Transmission Payroll Journal (Labor Amt) \$ - \$ \$ 50 Customer Service and Information Payroll Journal (Labor Amt) \$ - 907-910 51 Transmission Payroll Journal (Labor Amt) \$ - 907-910 51 Customer Accounting Payroll Journal (Labor Amt) \$ - 907-910 52 Sales Payroll Journal (La					-	-			
3 3 4Property Tax Other TaxesStatement of Operations\$.44 4Other TaxesStatement of Operations\$45 4L.T. InterestStatement of Operations\$41 4Interest Charged to Construction - CreditStatement of Operations\$41 4Interest Charged to Construction - CreditStatement of Operations\$42 4Other Deductions\$.\$43Other DeductionsStatement of Operations\$.\$.44Other DeductionsStatement of Operations\$44Other DeductionsStatement of Operations\$45Other DeductionsStatement of Operations\$46DistributionPayroll Journal (Labor Amt)\$5Customer Accountig Customer AccountigPayroll Journal (Labor Amt)\$ </td <td>41</td> <td></td> <td>Trial Balance</td> <td></td> <td>\$</td> <td>-</td> <td></td> <td></td> <td></td>	41		Trial Balance		\$	-			
44Other TaxesStatement of OperationsS-45L.T. InterestStatement of OperationsS-S46Interest Charged to Construction - CreditStatement of OperationsS-S47Interest-OtherStatement of OperationsS-S-48Other DeductionsS-S49C. ParrollStatement of OperationsS50C. ParrollPayroll Journal (Labor Amt)S500-57351TransmissionPayroll Journal (Labor Amt)S500-57352DistributionPayroll Journal (Labor Amt)S-901-90553Customer AccountingPayroll Journal (Labor Amt)S-907-91055SalesPayroll Journal (Labor Amt)S-907-91056Administration and GeneralPayroll Journal (Labor Amt)S-907-91057TotalSupplementary Company RecordsS-Source907-91060D. MiscellaneousSupplementary Company RecordsS-S-Per Company record61Deb ServiceAs approved by Commission1.80Proposed value in the statement of OperationsS62Principal PaymentsSupplementary Company RecordsS-S63Anargin Requirement OffsetsInterest Chargen Company Statement of Operat					-	-			
45 L.T. Interest Statement of Operations \$ - \$ - 46 Interest Charged to Construction - Credit Statement of Operations \$ - \$ - 47 Interest Charged to Construction - Credit Statement of Operations \$ - \$ - 48 Other Deductions \$ 0 \$ - * * 49 Transmission Payroll Journal (Labor Anti) \$ - * * * 50 C. Parroll Payroll Journal (Labor Anti) \$ - * \$ 901-905 51 Transmission Payroll Journal (Labor Anti) \$ - 901-905 \$ \$ 901-905 \$ \$ 901-905 \$ \$ 901-905 \$ \$ 901-905 \$ \$ 901-905 \$ \$ - 901-905 \$ \$ 901-905 \$ \$ 901-905 \$ \$ 901-905 \$ \$ 901-905 \$ \$ - \$ \$ 901-905 \$ \$ \$						-			
46Interest Charged to Construction - CreditStatement of Operations $\$$ $$$ $$$ $$$ 47Interest OtherStatement of Operations $\$$ $\$$ $$$ $$$ $$$ 48Other Deductions $\$$ $\$$ $$$ $$$ $$$ $$$ $$$ 49 \bullet TransmissionPayroll Journal (Labor Amt) $\$$ $$$ $$$ $$$ $$$ 50C. ParollS $$$ $$$ $$$ $$$ $$$ $$$ $$$ $$$ 51TransmissionPayroll Journal (Labor Amt) $\$$ $$$ <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>¢</td> <td></td> <td></td>						-	¢		
47 Interest-Other Statement of Operations \$ - \$ 48 Other Deductions \$ - \$ - 49 Statement of Operations \$ - * 50 C. Payroll Fart of GL acct 560-573 51 Transmission Payroll Journal (Labor Amt) \$ - 580-598 52 Distribution Payroll Journal (Labor Amt) \$ - 901-905 53 Customer Accounting Payroll Journal (Labor Amt) \$ - 901-905 54 Customer Service and Information Payroll Journal (Labor Amt) \$ - 901-905 54 Administration and General Payroll Journal (Labor Amt) \$ - 901-905 55 Sales Payroll Journal (Labor Amt) \$ - 911-916 60 D. Miscellaneous \$ - 911-916 7 Total \$ - \$ Prior 8 - \$ - \$ - Prer Company recor 6 1. Debt Service						-		-	
49Part of GL act50C. Parroll \overline{S} $ \overline{Part of GL act}$ 51TransmissionPayroll Journal (Labor Amt)\$ $ \overline{560-573}$ 2DistributionPayroll Journal (Labor Amt)\$ $ 901-905$ 32Customer AccountingPayroll Journal (Labor Amt)\$ $ 901-905$ 4Customer AccountingPayroll Journal (Labor Amt)\$ $ 907-910$ 5SalesPayroll Journal (Labor Amt)\$ $ 907-910$ 5SalesPayroll Journal (Labor Amt)\$ $ 907-910$ 5Administration and GeneralPayroll Journal (Labor Amt)\$ $ 907-910$ 5Administration and GeneralPayroll Journal (Labor Amt)\$ $ 907-910$ 5Total $\frac{1}{800}$ $\frac{1}{800}$ $\frac{1}{800}$ $\frac{1}{800}$ $\frac{1}{800}$ 6 bMiscellaneous $\frac{1}{800}$ $\frac{1}{800}$ $\frac{1}{800}$ $\frac{1}{800}$ $\frac{1}{800}$ 6 bMiscellaneous $\frac{1}{800}$ $\frac{1}{800}$ $\frac{1}{800}$ $\frac{1}{800}$ $\frac{1}{800}$ $\frac{1}{800}$ 6 1Debt Service S $-$ \$ $-$ \$Per Company record6 1111111111111111111111111 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td></td></td<>						-		-	
50 C. Parroll Part of GL acct 51 Transmission Payroll Journal (Labor Amt) \$ - 560-573 52 Distribution Payroll Journal (Labor Amt) \$ - 580-598 53 Customer Accounting Payroll Journal (Labor Amt) \$ - 901-905 54 Customer Service and Information Payroll Journal (Labor Amt) \$ - 907-910 55 Sales Payroll Journal (Labor Amt) \$ - 907-910 55 Sales Payroll Journal (Labor Amt) \$ - 907-910 56 Administration and General Payroll Journal (Labor Amt) \$ - 902-932 57 Total \$ - Non-capitalized iter 58 - Prior Historical Budget 59 - - Source Year Year Year 61 1. Debt Service - \$ - \$ - \$ - Per Company record 63 1. Debt Service - \$ - \$ - \$ - Per Company record 64 2. Target OTIER/MDSC As approved by Commission 1.80 <td></td> <td>Other Deductions</td> <td>Statement of Operations</td> <td></td> <td>\$</td> <td>-</td> <td></td> <td></td> <td></td>		Other Deductions	Statement of Operations		\$	-			
51 Transmission Payroll Journal (Labor Amt) \$ - 560-573 52 Distribution Payroll Journal (Labor Amt) \$ - 980-598 53 Customer Accounting Payroll Journal (Labor Amt) \$ - 9901-905 54 Customer Service and Information Payroll Journal (Labor Amt) \$ - 991-905 55 Sales Payroll Journal (Labor Amt) \$ - 991-905 55 Sales Payroll Journal (Labor Amt) \$ - 991-905 56 Administration and General Payroll Journal (Labor Amt) \$ - 991-916 57 Total \$ - 991-916 907-910 58 Payroll Journal (Labor Amt) \$ - 907-910 57 Total \$ - Non-capitalized iter 58 - Non-capitalized iter \$ - Non-capitalized iter 59 - Miscellaneous \$ - \$ Non-capitalized iter 50 - Miscellaneous \$ - \$ - \$ - 60 D. Miscellaneous \$ - \$ - \$ - \$ - 61									
52 Distribution Payroll Journal (Labor Amt) \$ - 580-598 53 Customer Accounting Payroll Journal (Labor Amt) \$ - 901-905 54 Customer Service and Information Payroll Journal (Labor Amt) \$ - 907-910 55 Sales Payroll Journal (Labor Amt) \$ - 911-905 55 Administration and General Payroll Journal (Labor Amt) \$ - 9120-932 57 Total \$ - 920-932 Non-capitalized iter 58 - Non-capitalized iter \$ - Non-capitalized iter 59 - Prior Historical Budget Year 50 - S - S - S - Per Company record 60 D. Miscellaneous Supplementary Company Records \$ - \$ - S - Per Company record 61 1. Debt Service - \$ - \$ - \$ - Per Company record 62 Principal Payments Supplementary Company Records \$ - \$ - Per Company record 64 2. Target OTIER/MDSC As approved by Commission <					¢				
53 Customer Accounting Payroll Journal (Labor Amt) \$ - 901-905 54 Customer Service and Information Payroll Journal (Labor Amt) \$ - 907-910 55 Sales Payroll Journal (Labor Amt) \$ - 901-905 55 Sales Payroll Journal (Labor Amt) \$ - 911-916 56 Administration and General Payroll Journal (Labor Amt) \$ - 911-916 57 Total \$ - 920-932 Non-capitalized iter 58 - Ventomer Accounting Rudget Non-capitalized iter 59 - Prior Historical Budget Year 60 D. Miscellaneous Supplementary Company Records \$ - \$ - Per Company record 61 1. Debt Service Supplementary Company Records \$ - \$ - Per Company record 63 - - Supplementary Company Records \$ - \$ - Per Company record 64 2. Target OTIER/MDSC As approved by Commission 1.80 Proposed value in the second conditions - Patronage Capital Balance Sheet \$ - \$ -						-			
54 Customer Service and Information Payroll Journal (Labor Amt) \$ - 907-910 55 Sales Payroll Journal (Labor Amt) \$ - 911-916 56 Administration and General Payroll Journal (Labor Amt) \$ - 920-932 77 Total \$ - 900capitalized iter \$ - 59 - - Budget Year 60 D. Miscellaneous - - Budget 61 1. Debt Service - - Per Company record 62 Principal Payments Supplementary Company Records \$ - \$ - Per Company record 63 . . 1.80 Proposed value in the statement of Operations \$ - \$ - Per Company record 64 65 66 						-			
55 Sales Payroll Journal (Labor Amt) \$ - 911-916 56 Administration and General Payroll Journal (Labor Amt) \$ - 920-932 57 Total \$ - Non-capitalized iter 59 - Budget Year Year Year 60 D. Miscellaneous - Friorical Budget Year 61 1. Debt Service - \$ - Per Company record 62 Principal Payments Supplementary Company Records \$ - \$ Per Company record 63 - - - \$ - Per Company record - \$ - Per Company record 64 2. Target OTIER/MDSC As approved by Commission 1.80 Proposed value in the sociate Organizations - Patronage Capital Balance Sheet \$ -		6				-			
57 Total \$ - Non-capitalized iter 58 - Prior Historical Budget 60 D. Miscellaneous Year Test Year Year 61 1. Debt Service xxxx.1 xxxx.1 Source 62 Principal Payments Supplementary Company Records \$ - \$ - \$ - Per Company record 63 64 2. Target OTIER/MDSC As approved by Commission 1.80 Proposed value in the standing of the st		Sales	Payroll Journal (Labor Amt)			-			
S8 Prior Historical Budget 59 D. Miscellaneous Year Year 60 D. Miscellaneous Test Year Year 61 1. Debt Service xxxx xxxx xxxx+1 Source 62 Principal Payments Supplementary Company Records \$ - \$ Per Company records 64 2. Target OTIER/MDSC As approved by Commission 1.80 Proposed value in the sociate Organizations - Patronage Capital Balance Sheet \$ - Vertical Vertical Year 66 Generation & Transmission Capital Credits Statement of Operations \$ - - Vertical Vertica			Payroll Journal (Labor Amt)			-	-		
59 Prior Historical Budget 60 D. Miscellaneous Year Year Year Year 61 1. Debt Service xxx. xxx. xxx. xxx		Total			\$	-			Non-capitalized items
60 D. Miscellaneous Year Test Year Year 61 1. Debt Service xxxx. xxxx. xxxx. xxxx. xxxx.1 Source 62 Principal Payments Supplementary Company Records \$ - \$ - Per Company records 64 2. Target OTIER/MDSC As approved by Commission 1.80 Proposed value in the standard standa				Prior	н	istorical		Budget	
61 1. Debt Service xxxx1 xxxx1 xxxx t xxxx1 Source 62 Principal Payments Supplementary Company Records \$ - \$ Per Company records 63 2. Target OTIER/MDSC As approved by Commission 1.80 Proposed value in the second sec		D. Miscellaneous							
63 If the transmission of transmission of the transmission of transmission of transmission of the transmission of transmis of transmission of transmissin of transmission of tra		1. Debt Service							Source/Notes
64 2. Target OTIER/MDSC As approved by Commission 1.80 Proposed value in the second value in th		Principal Payments	Supplementary Company Records		\$	-	\$	-	Per Company records.
65 3. Margin Requirement Offsets 67 Investment in Associate Organizations - Patronage Capital Balance Sheet \$ - \$ 68 Generation & Transmission Capital Credits Statement of Operations \$ - 69 Other Capital Credits and Patronage Dividends Statement of Operations \$ - 70 Non-Operating Margins - Interest Statement of Operations \$ - 71 Cash Received from G&T/Lenders Supplementary Company Records \$ - 72 73 4. Other Ventor		1 Transf OTIED MIDSC	As any dry Constraints			1.00			Descendencia d' 1 Cl'
66 3. Margin Requirement Offsets 67 Investment in Associate Organizations - Patronage Capital Balance Sheet \$ - 68 Generation & Transmission Capital Credits Statement of Operations \$ - 69 Other Capital Credits and Patronage Dividends Statement of Operations \$ - 70 Non-Operating Margins - Interest Statement of Operations \$ - 71 Cash Received from G&T/Lenders Supplementary Company Records \$ - 73 4. Other - - -		2. Target UTIEK/MDSC	As approved by Commission			1.80			Proposed value in this year's filing
67 Investment in Associate Organizations - Patronage Capital Balance Sheet \$ - \$ - 68 Generation & Transmission Capital Credits Statement of Operations \$ - 69 Other Capital Credits and Patronage Dividends Statement of Operations \$ - 70 Non-Operating Margins - Interest Statement of Operations \$ - 71 Cash Received from G&T/Lenders Supplementary Company Records \$ - 72 73 4. Other F - -		3. Margin Requirement Offsets							
68 Generation & Transmission Capital Credits Statement of Operations \$ - 69 Other Capital Credits and Patronage Dividends Statement of Operations \$ - 70 Non-Operating Margins - Interest Statement of Operations \$ - 71 Cash Received from G&T/Lenders Supplementary Company Records \$ - 72 73 4. Other F -		0	Balance Sheet	\$-	\$	-			
70 Non-Operating Margins - Interest Statement of Operations \$ - 71 Cash Received from G&T/Lenders Supplementary Company Records \$ - 72 - - Per Company records 73 4. Other - -		Generation & Transmission Capital Credits	Statement of Operations			-			
71 Cash Received from G&T/Lenders Supplementary Company Records \$ - Per Company records 72 73 4. Other						-			
72 73 4. Other						-			Des Commente anno 1
73 4. Other		Cash Received from G&1/Lenders	Supplementary Company Records		\$	-			Per Company records.
		4. Other							
77 Ar Amortzation Booked in Other Deductions Supplementary Company Records 5 - Per Company record	74	AP Amortization Booked in Other Deductions	Supplementary Company Records		\$	-			Per Company records.

Notes

Prairie Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 2 - Adjustments To Historical Test Year Expenses For the Historical Test Year Ending December 31, xxxx

	For the Historical Test Year Ending December 31, xxxx												
Line	Туре	Courses	A	t									
<u>No</u>	<u>Type</u>	Source	Am	ount									
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 Maintenance Expense per K.S.A. 66-101f(a), if any:												
6	Applicable Disallowance - Distribution Maintainance	WP6	\$	-									
7	Total Adjustment	L6	\$	-									
8													
9	3. Adjustment to Administrative & General per K.S.A. 66-101f(a), if any:												
10	Applicable Disallowance - A&G	WP6	\$	-									
11	Total Adjustment	L10	\$	-									
12													
13	4. Adjustment to Depreciation Expense												
14	Historical Amount	Pg.1, L12, Col (d)	\$	-									
15	Projected	WP1, L38, Col (e)	\$	-									
16	Total Adjustment	L15 - L14	\$	-									
17	····· · · · · · · · · · · · · · · · ·		<u> </u>										
18	5. Adjustment to LT Interest												
19	Historic Amount	Pg.1, L15, Col (d)	\$	_									
20	Projected Amount	WP1, L45, Col (e)	\$	_									
20	Total Adjustment	L20 - L19	\$	<u> </u>									
22	Total Aujustinent	E20 - E17	Ψ										
22	6. Adjustment to Interest Charged To Construction												
23 24	Historical Amount	Pg.1, L16, Col (d)	\$										
24 25	Projected Amount	WP1, L46, Col (e)	\$	-									
23 26	Total Adjustment	L25 - L24	\$										
20	Total Aujustment	E23 - E24	φ	-									
	7 Allenterent to Tatanat Other												
28 29	7. Adjustment to Interest-Other		¢										
29 30	Historical Amount	Pg.1, L17, Col (d)	\$	-									
30 31	Projected Amount	WP1, L47, Col (e)	\$ \$	-									
	Total Adjustment	L30 - L29	þ	-									
32													
33	8. Adjustment to Other Deductions:	D 1 1 10 C 14 11	¢										
34	Historical Amount	Pg.1, L18, Col (d)	\$	-									
35	Less: Amortization of AP booked in Other Deductions	WP1, L74, Col (e)	\$ \$	-									
36	Historical Amount with AP removed	L34 - L35		-									
37 38	Sub-total Adjustment	L36 - L34	\$ ¢	-									
	Less: Applicable Disallowance - Other Deductions	WP6	\$ \$	-									
39	Total Adjustment	L37 - L38	3	-									
40													
41	9. Adjustment to Principal Payments	_	â										
42	Historical Amount	Pg.1, L22, Col (a)	\$	-									
43	Projected Amount Total Adjustment	WP1, L62, Col (e) L43 - L42	\$ \$	-									
44													

Prairie Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 3 - Allocation Factors For the Historical Test Year Ending December 31, xxxx

Line <u>No.</u>	Description	Source	Allocator	Amount
1	Distribution O&M Allocation Factor	<u></u>	mocutor	mount
2	Distr. Plant used to provide Local Access Delivery Service	WP1, L16, Col (d)		\$-
3	Total Distribution Plant	WP1, L22, Col (d)		\$ -
4		(11), <u>222</u> , cor (d)		Ŷ
5	Allocation Factor	L2 / L3	DOM	#DIV/0!
6		22,20	2011	
7	Labor Allocation Factor			
8	Transmission Wages	WP1, L51, Col (d)		\$ -
9	Allocated Distribution Wages			·
10	Total Distribution Wages	WP1, L52, Col (d)		\$ -
11	Allocation Factor	L5	DOM	#DIV/0!
12		L10 * L11		#DIV/0!
13	Total LAC Wages	L8 + L12		#DIV/0!
14	C			
15	Total Wages Other than A&G			
16	Total Wages	WP1, L57, Col (d)		\$ -
17	Less: Administration & General Wages	WP1, L56, Col (d)		-
18		L16 - L17		\$ -
19				Ŧ
20	Transmission Labor Allocator	L13 / L18	LAB	#DIV/0!
21				
22	Net Plant Allocation Factor			
23	Plant-in-Service			
24	Transmission	WP1, L11, Col (d)		\$ -
25	Distr. used to provide Local Access Service	L2		\$ -
26	General Plant			
27	Total General Plant	WP1, L23, Col (d)		\$ -
28	Allocation Factor	L20	LAB	#DIV/0!
29		L27 * L28		#DIV/0!
30	Total LAC Plant-in-Service	L24 + L25 + L29		#DIV/0!
31				
32	Accumulated Reserves for Depreciation			
33	Transmission	WP1, L11, Col (e)		\$ -
34	Distribution Used in LAC	WP1, L16, Col (e)		\$ -
35	Allocated General Plant	· · · · · ·		
36	Total General Plant	WP1, L23, Col (e)		\$ -
37	Allocation Factor	L20	LAB	#DIV/0!
38		L36 * L37		#DIV/0!
39	Total LAC Accum. Depr. Res.	L33 + L34 + L38		#DIV/0!
40				
41	Net Plant Used in LAC	L30 - L39		#DIV/0!
42				
43	Total Plant in Service	WP1, L24, Col (e)		\$ -
44	Less: Total Accum. Reserves for Depr.	WP1, L24, Col (e)		\$ -
45	Total Net Plant	L43 - L44		\$ -
46				
47	Transmission Net Plant Allocator	L41 / L45	NP	#DIV/0!

Prairie Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 4 - Margin Requirement Offsets For the Historical Test Year Ending December 31, xxxx

(a) Line	(b)	(c)	His	(d) storical		(e)		(f) justed	(g) Allocat	(h) ion Factor	(i) Allocated
<u>No</u>	<u>Metric</u>	<u>Source</u>	Tot	Amount		stment	An	nount	Name	Factor	to FBR
1	OTIER				pg 1,	Col (e)			pg.1 C0	l (g) and (h)	
2	LT Interest Expense	Pg.1, L15, Col (d)	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
3	Cash Received from G&T/lenders	WP1, Col (d), L71	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
4			\$	-	\$	-	\$	-	-		#DIV/0!
5											
6	MDSC										
7	LT Interest Expense	L2	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
8	Depreciation Expense	Pg.1, L12, Col (d)	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
9	Non-Operating Margins - Interest	WP1, L70, Col (d)	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
10	Cash Patronage Capital*	L18	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
11	Resultant Amount	Sum (L7:L10)	\$	-			\$	-	_		#DIV/0!
12											
13	*Calculate Pat. Cap. (Cash):										
14	Inv. in Assoc. Org Patr. Capital - Current Yr.	WP1, L67, Col (d)	\$	-							
15	Inv. in Assoc. Org Patr. Capital - Prior Yr.	WP1, L67, Col (c)	\$	-							
16	Generation & Transmission Capital Credits	WP1, L68, Col (d)	\$	-							
17	Other Capital Cr. and Patronage Dividends	WP1, L69, Col (d)	\$	-							
18	Resultant Amount	L15 + L16 + L17 - L14	\$	-							

Exhibit 1-1 Page 6

Praire Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 5 - Summary of Local Access Billing Demands (kW) For the Historical Test Year Ending December 31, xxxx

Line Description <u>Jan</u> Feb <u>Mar</u> May Jul Aug <u>Sep</u> <u>Oct</u> <u>Nov</u> Dec Total <u>Apr</u> Jun Total Local Access System¹ 1 2 CP Date CP Time (hour Ending) 3 4 Wholesale Customers @ Del. Pt. 5 6 7 8 9 ------_ -----10 -----------11 ---12 ------------13 ---_ -_ ------14 _ -15 ------------16 -----------17 18 -19 -_ 20 21 Subtotal Wholesale -------------22 Losses @ 0.00% of 34.5 kV Output 23 Subtotal with Losses (@ Source) _ -_ -24 25 Prairie Land Retail 26 Retail with Losses (@ Source) ---27 Losses @ 0.00% of 34.5 kV Input 28 Retail @ Delivery Point Retail _ 29 Wholelale + Retail 30 Total Load (wholesale at source before loss + retail @ delivery pt.) -¹ With "behind the meter" generation added back in.

Prairie Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 6a - Summary of Exclusions For the Historical Test Year Ending December 31, xxxx

	Total	Total
DESCRIPTION	Amount	Adjustment
	-	-
	-	-
	-	-
	-	-
	-	-
	-	
		-
	DESCRIPTION	DESCRIPTION Amount

Prairie Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 6b - Detail of Exclusions For the Historical Test Year Ending December 31, xxxx

Account Description Date Vendor

Reference

Percent Amount Excluded Adjustment

Victory Electric Cooperative Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Revenue Requirement and Rate Calculation For the Historical Test Year Ending December 31, xxxx

(a)	(b)	(c)	Una	(d) ndjusted	(e)		(f) Adjustee	1	(g) (h)		(i)	
				storical				Historic				FBR
Line			Test Year				nents	Test Year			on Factor	Revenue
No	Description	Source		xxxx]	No.			[XXXX]		Name	Factor	Requirement
1					S	Source:	WP2			Source	ce: WP3	
1	Operating Expenses							¢			0.000000	¢
2 3	Power Production Expense	WP1, L29, Col (d)	¢	-				\$ \$	-		0.000000	
	Cost of Purchased Power	WP1, L30, Col (d)	\$	-				\$ ·	-		0.000000	
4	Transmission O&M	WP1, L31, Col (d)	\$	-		¢		\$ ·	-		1.000000	
5	Distribution Expense-Operation	WP1, L32, Col (d)	\$	-	[1]	\$	-	\$ ·		DOM	#DIV/0!	#DIV/0!
6	Distribution Expense-Maintenance	WP1, L33, Col (d)	\$	-	[2]	\$	-	\$	-	DOM	#DIV/0!	#DIV/0!
7	Consumer Accounts Expense	WP1, L34, Col (d)	\$	-				\$	-		0.000000	
8	Customer Service and Informational Expense	WP1, L35, Col (d)	\$	-				\$	-		0.000000	
9	Sales Expense	WP1, L36, Col (d)	\$	-				\$	-		0.000000	
10	Administration & General	WP1, L37, Col (d)	\$	-	[3]	\$	-	\$	-	LAB	#DIV/0!	#DIV/0!
11	Total O&M Expense	Sum (L2:L10)										#DIV/0!
12	Depreciation and Amortization	WP1, L38, Col (d)	\$	-	[4]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
13	Property Tax	WP1, L43, Col (d)	\$	-				\$	-	NP	#DIV/0!	#DIV/0!
14	Other Taxes	WP1, L44, Col (d)	\$	-				\$	-	NP	#DIV/0!	#DIV/0!
15	L.T. Interest	WP1, L45, Col (d)	\$	-	[5]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
16	Interest Charged to Construction - Credit	WP1, L46, Col (d)	\$	-	[6]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
17	Interest-Other	WP1, L47, Col (d)	\$	-	[7]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
18	Other Deductions	WP1, L48, Col (d)	\$	-	[8]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
19	Total Cost of Electric Service										-	#DIV/0!
20											=	
21	Margin Requirement]	OTIER MDSC
22	Principal Payments	WP1, L62, Col (d)	\$	-	[9]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
23	L.T. Interest	L15	\$	-		\$	-	\$	-	NP	#DIV/0!	#DIV/0! #DIV/0!
24	Subtotal	Sum (L22:23)	+			+		Ŧ				#DIV/0! #DIV/0!
25	Required Coverage Ratio	WP1, L64, Col (d)										1.80 1.80
26	Gross Margin Requirements	L24 x L25									-	#DIV/0! #DIV/0!
20	Less: Offsets to Margin Requirements	WP4, L4 or L11, Col (i)										#DIV/0! #DIV/0!
28	Net Margin Requirement	L26 - L27									-	#DIV/0! #DIV/0!
29	The magnific quitement	120 - 127									=	
30	Total Revenue Requirements											
30	Using the greater of OTIER or MDSC Margin Requirements	L19 + L28										#DIV/0!
31	Divided By Total (Retail and Wholesale) Billing Demand											#D1 \/0. 0 kW
32 33	Resultant Unit Rate	WP5, L25, Col (Total) L31 / L32									-	#DIV/0!
55	Kounant Omt Nate	L31 / L32									-	#DIV/0:

Victory Electric Cooperative Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 1 - Input Data For the Historical Test Year Ending December 31, xxxx

Line	Description	Source			mount			Notes
<u>No</u>	Description	<u>Source</u> (b)	(c)	-	d)		(e)	(f)
110			()	(u)		()	
1 2	A. Net Plant in Service				of Decen ant in		1, xxxx cum. Res.	-
3	1. Facilities Used to Provide Local Access Delivery Service				nt m rvice		or Depr.	
4	Transmission Facilites							-
5 6	350 Land and Land Rights	Trial Balance Trial Balance		\$ \$	-			
7	352 Structures and Improvements 353 Station Equipment	Trial Balance		ծ Տ				
8	355 Poles and Fixtures	Trial Balance		\$	-			
9	356 O.H. Conductors and Devices	Trial Balance		\$	-			
10	358 U.G. Conductors and Devices	Trial Balance		\$	-			_
11	Subtotal	Sum(L5:L10)		\$	-	\$	-	GL acct 108.5
12 13	Distribution Facilities (If Applicable) 360 Land and Land Rights	Company Direct Assessment			N/A		N/A	
13	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	L11 + L16		\$	-	\$	-	
18								
19 20	2. All Facilities 301-301 Intangible Plant	Trial Balance						
20 21	301-301 Intangible Plant 350-359 Transmission Plant	Trial Balance		\$	-	\$	-	GL acct 108.5
22	360-373 Distribution Plant	Trial Balance		\$	-	\$	-	GL acet. 108.6,108.61
23	389-399 General Plant	Trial Balance		\$	-	\$	-	GL acct. 108.7-108.78
24	Total			\$	-	\$	-	
25 26				TT: -4	orical		Budget	
26 27					oricai t Year		Year	
28	B. Operating Expenses				xxx		xxxx+1	
29	Power Production Expense	Statement of Operations		\$	-			-
30	Cost of Purchased Power	Statement of Operations		\$	-			
31	Transmission O&M	Statement of Operations		\$	-			
32 33	Distribution Expense-Operation Distribution Expense-Maintenance	Statement of Operations Statement of Operations		\$ \$	-			
34	Consumer Accounts Expense	Statement of Operations		\$	-			
35	Customer Service and Informational Expense	Statement of Operations		\$	-			
36	Sales Expense	Statement of Operations		\$	-			
37	Administrative and General	Statement of Operations		\$	-			
38	Depreciation and Amortization	Statement of Operations		\$ \$	-	\$	-	
39 40	Depreciation Expense - Distribution Depreciation Expense - Transmission	Trial Balance Trial Balance		ծ Տ	-			
41	Depreciation Expense - General Plant	Trial Balance		\$	_			
42	Amortization of AP (booked within Depreciation Expense)	Trial Balance		\$	-			
43	Property Tax	Statement of Operations		\$	-			
44	Other Taxes	Statement of Operations		\$	-			
45	L.T. Interest Interest Charged to Construction - Credit	Statement of Operations Statement of Operations		\$ \$	-	\$ \$	-	
46 47	Interest Charged to Construction - Credit Interest-Other	Statement of Operations Statement of Operations		5 \$	-	э \$	-	
48	Other Deductions	Statement of Operations		\$	-	Ψ		
49		-						
50	C. Payroll							Part of GL acct
51	Transmission	Payroll Journal (Labor Amt)		\$	-			560-573
52 53	Distribution Customer Accounting	Payroll Journal (Labor Amt) Payroll Journal (Labor Amt)		\$ \$	-			580-598 901-905
54	Customer Service and Information	Payroll Journal (Labor Amt)		\$	-			907-910
55	Sales	Payroll Journal (Labor Amt)		\$	-			911-916
56	Administration and General	Payroll Journal (Labor Amt)		\$	-			920-932
57	Total			\$	-			Non-capitalized items
58 59			Prior	Hie	torical	1	Budget	
60	D. Miscellaneous		Year		t Year		Year	
61	1. Debt Service		XXXX-1		xxx		XXXX+1	Source/Notes
62	Principal Payments	Supplementary Company Records		\$	-	\$	-	Per Company records.
63	2 Transf OTIED/MDSC				1.00			Description of the second seco
64 65	2. Target OTIER/MDSC	As approved by Commission			1.80			Proposed value in this year's filing
66	3. Margin Requirement Offsets							
67	Investment in Associate Organizations - Patronage Capital	Balance Sheet	\$ -	\$	-			
68	Generation & Transmission Capital Credits	Statement of Operations		\$	-			
69 70	Other Capital Credits and Patronage Dividends	Statement of Operations		\$ \$	-			
70 71	Non-Operating Margins - Interest Cash Received from G&T/Lenders	Statement of Operations Supplementary Company Records		ծ Տ	-			Net for GL acct. 124.14
, 1		2-pprementary company records		Ŷ				

Victory Electric Cooperative Association, Inc.

Mid-Kansas Service Area

34.5kV Formula Based Rate

Work Paper 2 - Adjustments To Historical Test Year Expenses

For the Historical Test Year Ending December 31, xxxx

<u>No</u>		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	\$ -	if applicable
3		Total Adjustment	L2	\$-	
4					
5	2.	Adjustment to Distribution Maintenance Expense per K.S.A. 66-101f(a), if any:			
6		Applicable Disallowance - Distribution Maintainance	WP6	\$ -	if applicable
7		Total Adjustment	L6	\$-	
8					
9	3.	Adjustment to Administrative & General per K.S.A. 66-101f(a), if any:			
10		Applicable Disallowance - A&G	WP6	\$ -	
11		Total Adjustment	L10	\$-	
12					
13	4.	Adjustment to Depreciation Expense			
14		Historical Amount	Pg.1, L12, Col (d)	\$ -	
15		Projected	WP1, L38, Col (e)) \$ -	
16		Subtotal Adjustment	L15 - L14	\$ -	
17		Less: Amortization of AP	WP1, L42, Col (d)		amortization of AP is constant
18		Total Adjustment	L16 - L17	\$ -	
19					
20	5.	Adjustment to LT Interest			
21		Historic Amount	Pg.1, L15, Col (d)	\$ -	
22		Projected Amount	WP1, L45, Col (e)) \$ -	
23		Total Adjustment	L22 - L21	\$ -	
24					
25	6.	Adjustment to Interest Charged To Construction			
26		Historical Amount	Pg.1, L16, Col (d)	\$ -	
27		Projected Amount	WP1, L46, Col (e)		
28		Total Adjustment	L27 - L26	\$ -	
29					
30	7.	Adjustment to Interest-Other			
31		Historical Amount	Pg.1, L17, Col (d)	\$ -	
32		Projected Amount	WP1, L47, Col (e)		
33		Total Adjustment	L32 - L31	<u>\$</u> -	
34					
35	8.	Adjustment to Other Deductions per K.S.A. 66-101f(a), if any:			
36		Applicable Disallowance - Other Deductions	WP6	\$ -	
37		Total Adjustment	L36	\$ -	
38					
39	9.	Adjustment to Principal Payments			
40		Historical Amount	Pg.1, L22, Col (a)		
41		Projected Amount	WP1, L62, Col (e)		
42		Total Adjustment	L41 - L40	\$ -	

Line

Victory Electric Cooperative Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 3 - Allocation Factors

For the Historical Test Year Ending December 31, xxxx

Line <u>No.</u>	Description	<u>Source</u>	<u>Allocator</u>	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)		\$ -
4				
5	Allocation Factor	L2 / L3	DOM	#DIV/0!
6				
7	Labor Allocation Factor			¢
8	Transmission Wages	WP1, L51, Col (d)		\$ -
9	Allocated Distribution Wages			¢
10	Total Distribution Wages	WP1, L52, Col (d)	DOM	\$ -
11	Allocation Factor	L5	DOM	#DIV/0!
12		L10 * L11		#DIV/0!
13	Total LAC Wages	L8 + L12		#DIV/0!
14				
15	Total Wages Other than A&G			*
16	Total Wages	WP1, L57, Col (d)		\$ -
17	Less: Administration & General Wages	WP1, L56, Col (d)		-
18		L16 - L17		\$ -
19				
20	Transmission Labor Allocator	L13 / L18	LAB	#DIV/0!
21				
22	Net Plant Allocation Factor			
23	Plant-in-Service			
24	Transmission	WP1, L11, Col (d)		\$-
25	Distr. used to provide Local Access Service	L2		\$ -
26	General Plant			¢
27	Total General Plant	WP1, L23, Col (d)	LAD	\$ -
28	Allocation Factor	L20	LAB	#DIV/0!
29 20	Total I. A.C. Diant in Somian	L27 * L28		#DIV/0!
30	Total LAC Plant-in-Service	L24 + L25 + L29		#DIV/0!
31				
32	Accumulated Reserves for Depreciation			
33	Transmission	WP1, L11, Col (e)		\$-
34	Distribution Used in LAC	WP1, L16, Col (e)		\$ -
35	Allocated General Plant			¢
36	Total General Plant	WP1, L23, Col (e)	I A D	\$ -
37	Allocation Factor	L20	LAB	#DIV/0!
38	Tetal I AC Assess Dave Dave	L36 * L37		#DIV/0!
39	Total LAC Accum. Depr. Res.	L33 + L34 + L38		#DIV/0!
40	Net Direct Head in LAC			
41	Net Plant Used in LAC	L30 - L39		#DIV/0!
42				
43	Total Plant in Service	WP1, L24, Col (e)		\$-
44	Less: Total Accum. Reserves for Depr.	WP1, L24, Col (e)		\$ -
45	Total Net Plant	L43 - L44		\$ -
46				
47	Transmission Net Plant Allocator	L41 / L45	NP	#DIV/0!

Victory Electric Cooperative Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 4 - Margin Requirement Offsets For the Historical Test Year Ending December 31, xxxx

(a) Line	(b)	(c)	His	(d) torical		(e)	Ad	(f) justed	(g) Allocat	(h) ion Factor	(i) Allocated
<u>No</u>	<u>Metric</u>	Source	Tot.	Amount		<u>istment</u>	Ar	nount	Name	Factor	to FBR
1	OTIER				pg 1,	Col (e)			pg.1 Co	l (g) and (h)	
2	LT Interest Expense	Pg.1, L15, Col (d)	\$	-	\$	_	\$	_	NP	#DIV/0!	#DIV/0!
3	Cash Received from G&T/lenders	WP1, Col (d), L71	\$	_	φ \$		φ \$	_	NP	#DIV/0!	#DIV/0!
4		W11, C01(d), E/1	\$		\$		\$	-		"DIV/0.	#DIV/0!
5			φ		Ψ		Ψ				"DIV/0.
6	MDSC										
7	LT Interest Expense	L2	\$		¢		¢		NP	#DIV/0!	#DIV/0!
8	Depreciation Expense	Pg.1, L12, Col (d)	ф С	-	ф С	-	ф С	-	NP	#DIV/0!	#DIV/0!
9	Non-Operating Margins - Interest	WP1, L70, Col (d)	\$	-	¢ ¢	-	ф ¢	-	NP	#DIV/0!	#DIV/0!
9 10	Cash Patronage Capital*	L18	ф Ф	-	ф ¢	-	ф ¢	-	NP	#DIV/0! #DIV/0!	#DIV/0!
10	Resultant Amount	Sum (L7:L10)	\$	-	Ф	-	\$	-	- NP	#DIV/0!	#DIV/0!
	Resultant Amount	Sulli (L7:L10)	Ф	-			Ф	-			#DIV/0!
12											
13	*Calculate Pat. Cap. (Cash):										
14	Inv. in Assoc. Org Patr. Capital - Current Yr.	WP1, L67, Col (d)	\$	-							
15	Inv. in Assoc. Org Patr. Capital - Prior Yr.	WP1, L67, Col (c)	\$	-							
16	Generation & Transmission Capital Credits	WP1, L68, Col (d)	\$	-							
17	Other Capital Cr. and Patronage Dividends	WP1, L69, Col (d)	\$	-							
18	Resultant Amount	L15 + L16 + L17 - L14	\$	-							

Exhibit 1-2 Page 6

Victory Electric Cooperative Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 5 - Billing Demand For the Historical Test Year Ending December 31, xxxx

Line	Description	Jan	Feb	Mar	<u>Apr</u>	May	<u>Jun</u>	Jul	Aug	Sep	Oct	Nov	Dec	<u>Total</u>
1	Total Local Access System	-	-	-	-	-	-	-	-	-	-	-	-	-
2	CP Date	-	-	-	-	-	-	-	-	-	-	-	-	
3	CP Time (hour Ending)	-	-	-	-	-	-	-	-	-	-	-	-	
4														
5	Wholesale Customers @ Del. Pt.													
6		-	-	-	-	-	-	-	-	-	-	-	-	-
7		-	-	-	-	-	-	-	-	-	-	-	-	-
8		-	-	-	-	-	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-	-	-	-	-	-
10	Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Losses @ 0.00% of 34.5 kV Output	-	-	-	-	-	-	-	-	-	-	-		-
12	Subtotal with Losses (@ Source)	-	-	-	-	-	-	-	-	-	-	-	-	-
13														
14	Victory Retail													
15	Retail with Losses (@ Source)	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Losses @ 0.00% of 34.5 kV Input	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Retail @ Delivery Point	-	-	-	-	-	-	-	-	-	-	-	-	-
18	5												L	
10														

19

20

21

22

23

24

25 Total Load (wholesale at source before loss + retail @ delivery pt.)

-

Victory Electric Cooperative Association, Inc.

Mid-Kansas Service Area

34.5kV Formula Based Rate

Work Paper 6a - Summary of Exclusions

For the Historical Test Year Ending December 31, xxxx

	Exc	cluded
Acct	An	<u>nount</u>
	\$	-
	\$	-
	\$	-

Victory Electric Cooperative Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 6b - Detail of Exclusions For the Historical Test Year Ending December 31, xxxx

Acct	Description	Date	Vendor	Reference	Elig	Amount ible for lusion	Percentage Excluded	luded 10unt
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
								\$ -

Western Cooperative Electric Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Revenue Requirement and Rate Calculation For the Historical Test Year Ending December 31, xxxx

(a)	(b)	(c)		(d)			(e)		(f)	(g)	(h)	(i)
				djusted					djusted			
				storical					listorical			FBR
Line		_		st Year	-	0	nents	-	est Year		ion Factor	Revenue
No	Description	Source	[]	xxxx]	No.		mount		[XXXX]	Name	Factor	Requirement
					S	ource:	WP2			Sour	ce: WP3	
1	Operating Expenses							¢			0.000000	¢
	Power Production Expense	WP1, L29, Col (d)	¢	-				\$	-			
3	Cost of Purchased Power	WP1, L30, Col (d)	\$	-				\$	-		0.000000	
4	Transmission O&M	WP1, L31, Col (d)	\$	-		<u>^</u>		\$	-		1.000000	
5	Distribution Expense-Operation	WP1, L32, Col (d)	\$	-	[1]	\$	-	\$	-	DOM	#DIV/0!	#DIV/0!
6	Distribution Expense-Maintenance	WP1, L33, Col (d)	\$	-	[2]	\$	-	\$	-	DOM	#DIV/0!	#DIV/0!
7	Consumer Accounts Expense	WP1, L34, Col (d)	\$	-				\$	-		0.000000	
8	Customer Service and Informational Expense	WP1, L35, Col (d)	\$	-				\$	-		0.000000	
9	Sales Expense	WP1, L36, Col (d)	\$	-				\$	-		0.000000	
10	Administration & General	WP1, L37, Col (d)	\$	-	[3]	\$	-	\$	-	LAB	#DIV/0!	#DIV/0!
11	Total O&M Expense	Sum (L2:L10)										#DIV/0!
12	Depreciation and Amortization	WP1, L38, Col (d)	\$	-	[4]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
13	Property Tax	WP1, L43, Col (d)	\$	-				\$	-	NP	#DIV/0!	#DIV/0!
14	Other Taxes	WP1, L44, Col (d)	\$	-				\$	-	NP	#DIV/0!	#DIV/0!
15	L.T. Interest	WP1, L45, Col (d)	\$	-	[5]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
16	Interest Charged to Construction - Credit	WP1, L46, Col (d)	\$	-	[6]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
17	Interest-Other	WP1, L47, Col (d)	\$	-	[7]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
18	Other Deductions	WP1, L48, Col (d)	\$	-	[8]	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
19	Total Cost of Electric Service										-	#DIV/0!
20											=	
21	Margin Requirement										Г	OTIER MDSC
22	Principal Payments	WP1, L62, Col (d)	\$	_	[9]	\$	_	\$	_	NP	#DIV/0!	#DIV/0!
23	L.T. Interest	L15	\$	_	[2]	\$	_	\$	_	NP	#DIV/0!	#DIV/0! #DIV/0!
23	Subtotal	Sum (L22:23)	Ψ			Ψ		Ψ		141	"DI 170.	#DIV/0! #DIV/0!
25	Required Coverage Ratio	WP1, L64, Col (d)										1.80 1.80
26	Gross Margin Requirements	L24 x L25									-	#DIV/0! #DIV/0!
20 27	Less: Offsets to Margin Requirements	WP4, L4 or L11, Col (i)										#DIV/0! #DIV/0!
28	Net Margin Requirement	L26 - L27									-	#DIV/0! #DIV/0!
20 29	Tet mugni requiement	E20 - E27									=	
30	Total Revenue Requirements											
30	Using the greater of OTIER or MDSC Margin Requirements	L19 + L28										#DIV/0!
31	Divided By Total (Retail and Wholesale) Billing Demand											$0 \mathrm{kW}$
32 33	Resultant Unit Rate	WP5, L30, Col (Total)									-	
33	Acsunant Unit Kate	L31 / L32									=	#DIV/0!

Western Cooperative Electric Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 1 - Input Data For the Historical Test Year Ending December 31, xxxx

No(b)(c)1A. Net Plant in ServiceA2Pl31. Facilities Used to Provide Local Access Delivery ServiceSet4Transmission FacilitesSet5350 Land and Land RightsTrial Balance6352 Structures and ImprovementsTrial Balance7353 Station EquipmentTrial Balance8355 Poles and FixturesTrial Balance9356 O.H. Conductors and DevicesTrial Balance10358 U.G. Conductors and DevicesTrial Balance11SubtotalSum(L5:L10)12Distribution Facilities (If Applicable)13360 Land and Land RightsCompany Direct Assessment14361 Structures and ImprovementsCompany Direct Assessment15362 Station EquipmentCompany Direct Assessment16SubtotalL13 + L15\$17TotalL11 + L16\$182. All FacilitiesTrial Balance\$20301-301 Intangible PlantTrial Balance\$21350-359 Transmission PlantTrial Balance\$	N/A N/A N/A	Accum. Res. for Depr. δ - N/A N/A N/A N/A S -	<u>Notes</u> (f) - - - GL acet 108.5
A. Net Plant in Service A 1 A. Net Plant in Service Pi 3 1. Facilities Used to Provide Local Access Delivery Service So 4 Transmission Facilites So 5 350 Land and Land Rights Trial Balance \$ 6 352 Structures and Improvements Trial Balance \$ 7 353 Station Equipment Trial Balance \$ 8 355 Poles and Pixtures Trial Balance \$ 9 356 O.H. Conductors and Devices Trial Balance \$ 9 356 O.H. Conductors and Devices Trial Balance \$ 10 358 U.G. Conductors and Devices Trial Balance \$ 11 Subtotal Sum(L5:L10) \$ 12 Distribution Facilities (If Applicable) 360 Land and Land Rights Company Direct Assessment 13 360 Land and Land Rights Company Direct Assessment \$ 13 360 Land and Land Rights Company Direct Assessment \$ 14 361 Structures and Improvements Company Direct Assessment \$ 15 362 Station Equipment Co	s of Decemb lant in ervice - - - - - - - - - - - - - - - - - - -	er 31, xxxx Accum. Res. for Depr.	- - GL acct 108.5
Princ 3 1. Facilities Used to Provide Local Access Delivery Service St 4 Transmission Facilities St 5 350 Land and Land Rights Trial Balance \$ 6 352 Structures and Improvements Trial Balance \$ 7 353 Station Equipment Trial Balance \$ 8 355 Poles and Fixtures Trial Balance \$ 9 356 O.H. Conductors and Devices Trial Balance \$ 10 358 U.G. Conductors and Devices Trial Balance \$ 11 Subtotal Sum(L5:L10) \$ 12 Distribution Facilities (If Applicable) 360 Land and Land Rights Company Direct Assessment 14 361 Structures and Improvements Company Direct Assessment \$ 14 361 Structures and Improvements Company Direct Assessment 15 362 Station Equipment Company Direct Assessment 16 Subtotal L13 + L15 \$ 17 Total L11 + L16 \$ 18 2 All Facilities \$ 19 2. All Facilities \$ \$ 20 301-301 Intangible Plant Trial Balance \$ 21 350-359 Transmission Pla	lant in ervice - - - - - - - - - - - - - - - - - - -	Accum. Res. for Depr. δ - N/A N/A N/A N/A S -	
3 1. Facilities Used to Provide Local Access Delivery Service Stansmission Facilities 4 Transmission Facilities 5 5 350 Land and Land Rights Trial Balance \$ 6 352 Structures and Improvements Trial Balance \$ 7 353 Station Equipment Trial Balance \$ 8 355 Poles and Fixtures Trial Balance \$ 9 356 O.H. Conductors and Devices Trial Balance \$ 9 356 O.H. Conductors and Devices Trial Balance \$ 10 358 U.G. Conductors and Devices Trial Balance \$ 11 Subtotal Sum(L5:L10) \$ 12 Distribution Facilities (If Applicable) 1 \$ 13 360 Land and Land Rights Company Direct Assessment \$ 14 361 Structures and Improvements Company Direct Assessment \$ 15 362 Station Equipment Company Direct Assessment \$ 16 Subtotal L13 + L15 \$ 17 Total L11 + L16 \$ 18 301-301 Intangibl	ervice - - - - - - - - - - - - - - - - - - -	for Depr. δ - N/A	
4 Transmission Facilites 5 350 Land and Land Rights Trial Balance \$ 6 352 Structures and Improvements Trial Balance \$ 7 353 Station Equipment Trial Balance \$ 8 355 Poles and Fixtures Trial Balance \$ 9 356 O.H. Conductors and Devices Trial Balance \$ 10 358 U.G. Conductors and Devices Trial Balance \$ 11 Subtotal Sum(L5:L10) \$ 12 Distribution Facilities (If Applicable) 3 360 Land and Land Rights Company Direct Assessment 14 361 Structures and Improvements Company Direct Assessment \$ 15 362 Station Equipment Company Direct Assessment \$ 16 Subtotal L13 + L15 \$ 17 Total L11 + L16 \$ 18	- - - - N/A N/A N/A - S	\$ - N/A N/A \$ -	
6 352 Structures and Improvements Trial Balance \$ 7 353 Station Equipment Trial Balance \$ 8 355 Poles and Fixtures Trial Balance \$ 9 356 O.H. Conductors and Devices Trial Balance \$ 10 358 U.G. Conductors and Devices Trial Balance \$ 11 Subtotal Sum(L5:L10) \$ 12 Distribution Facilities (If Applicable) \$ 13 360 Land and Land Rights Company Direct Assessment \$ 14 361 Structures and Improvements Company Direct Assessment \$ 15 362 Station Equipment Company Direct Assessment \$ 16 Subtotal L13 + L15 \$ 17 Total L11 + L16 \$ 18 301-301 Intangible Plant Trial Balance 20 301-301 Intangible Plant Trial Balance \$	N/A N/A N/A - 5	N/A N/A N/A	
7 353 Station Equipment Trial Balance \$ 8 355 Poles and Fixtures Trial Balance \$ 9 356 O.H. Conductors and Devices Trial Balance \$ 10 358 U.G. Conductors and Devices Trial Balance \$ 10 358 U.G. Conductors and Devices Trial Balance \$ 11 Subtotal Sum(L5:L10) \$ 12 Distribution Facilities (If Applicable) \$ 13 360 Land and Land Rights Company Direct Assessment \$ 14 361 Structures and Improvements Company Direct Assessment \$ 15 362 Station Equipment Company Direct Assessment \$ 16 Subtotal L13 + L15 \$ 17 Total L11 + L16 \$ 18 301-301 Intangible Plant Trial Balance \$ 19 2. All Facilities \$ 20 301-301 Intangible Plant Trial Balance \$ 21 350-359 Transmission Plant Trial Balance \$	N/A N/A N/A - 5	N/A N/A N/A	
8 355 Poles and Fixtures Trial Balance \$ 9 356 O.H. Conductors and Devices Trial Balance \$ 10 358 U.G. Conductors and Devices Trial Balance \$ 11 Subtotal Sum(L5:L10) \$ 12 Distribution Facilities (If Applicable) 3 360 Land and Land Rights Company Direct Assessment 14 361 Structures and Improvements Company Direct Assessment 16 15 362 Station Equipment Company Direct Assessment 16 16 Subtotal L13 + L15 \$ 17 Total L11 + L16 \$ 18 19 2. All Facilities 17 20 301-301 Intangible Plant Trial Balance \$ 21 350-359 Transmission Plant Trial Balance \$	N/A N/A N/A - 5	N/A N/A N/A	
9 356 O.H. Conductors and Devices Trial Balance \$ 10 358 U.G. Conductors and Devices Trial Balance \$ 11 Subtotal Sum(L5:L10) \$ 12 Distribution Facilities (If Applicable) \$ 13 360 Land and Land Rights Company Direct Assessment 14 361 Structures and Improvements Company Direct Assessment 15 362 Station Equipment Company Direct Assessment 16 Subtotal L13 + L15 \$ 17 Total L11 + L16 \$ 18 3 19 2. All Facilities Trial Balance 20 301-301 Intangible Plant Trial Balance \$ 21 350-359 Transmission Plant Trial Balance \$	N/A N/A N/A - 5	N/A N/A N/A	
10 358 U.G. Conductors and Devices Trial Balance \$ 11 Subtotal Sum(L5:L10) \$ 12 Distribution Facilities (If Applicable) \$ 13 360 Land and Land Rights Company Direct Assessment 14 361 Structures and Improvements Company Direct Assessment 15 362 Station Equipment Company Direct Assessment 16 Subtotal L13 + L15 \$ 17 Total L11 + L16 \$ 18 \$ 19 2. All Facilities Trial Balance 20 301-301 Intangible Plant Trial Balance \$ 21 350-359 Transmission Plant Trial Balance \$	N/A N/A N/A - 5	N/A N/A N/A	
11 Subtotal Sum(L5:L10) \$ 12 Distribution Facilities (If Applicable) Company Direct Assessment \$ 13 360 Land and Land Rights Company Direct Assessment \$ 14 361 Structures and Improvements Company Direct Assessment \$ 15 362 Station Equipment Company Direct Assessment \$ 16 Subtotal L13 + L15 \$ 17 Total L11 + L16 \$ 18 * * * 19 2. All Facilities * * 20 301-301 Intangible Plant Trial Balance \$ 21 350-359 Transmission Plant Trial Balance \$	N/A N/A N/A - 5	N/A N/A N/A	
12 Distribution Facilities (If Applicable) 13 360 Land and Land Rights Company Direct Assessment 14 361 Structures and Improvements Company Direct Assessment 15 362 Station Equipment Company Direct Assessment 16 Subtotal L13 + L15 \$ 17 Total L11 + L16 \$ 18 2 All Facilities 20 301-301 Intangible Plant Trial Balance \$ 21 350-359 Transmission Plant Trial Balance \$	N/A N/A N/A - 5	N/A N/A N/A	
14 361 Structures and Improvements Company Direct Assessment 15 362 Station Equipment Company Direct Assessment 16 Subtotal L13 + L15 \$ 17 Total L11 + L16 \$ 18	N/A N/A - 5	N/A N/A \$ -	
15 362 Station Equipment Company Direct Assessment 16 Subtotal L13 + L15 \$ 17 Total L11 + L16 \$ 18 7 Same and the second	N/A - 5	N/A 5 -	
16 Subtotal L13 + L15 \$ 17 Total L11 + L16 \$ 18 1 19 2. All Facilities 5 20 301-301 Intangible Plant Trial Balance 21 350-359 Transmission Plant Trial Balance	- 5	\$ -	
17 Total L11 + L16 \$ 18			
18 19 2. All Facilities 20 301-301 Intangible Plant 21 350-359 Transmission Plant 21 Trial Balance	-		
192. All Facilities20301-301 Intangible PlantTrial Balance21350-359 Transmission PlantTrial Balance\$	-	Þ.	
21 350-359 Transmission Plant Trial Balance \$	-		
		-	
		\$ -	GL acct 108.5
22360-373 Distribution PlantTrial Balance\$23389-399 General PlantTrial Balance\$		\$ -	GL acct. 108.6,108.61 GL acct. 108.7,108.78
23389-399 General PlantTrial Balance\$24Total\$	- 5	<u> -</u> 5 -	GL acct. 108.7-108.78
25		p _	
	storical	Budget	
	st Year	Year	
	XXXX	xxxx+1	_
29 Power Production Expense Statement of Operations \$ 30 Cost of Purchased Power Statement of Operations \$	-		
30 Cost of Purchased Power Statement of Operations \$ 31 Transmission O&M Statement of Operations \$			
32 Distribution Expense-Operation Statement of Operations \$	-		
33 Distribution Expense-Maintenance Statement of Operations \$	-		
34 Consumer Accounts Expense Statement of Operations \$	-		
35 Customer Service and Informational Expense Statement of Operations \$	-		
36 Sales Expense Statement of Operations \$	-		
37Administrative and GeneralStatement of Operations\$38Depreciation and AmortizationStatement of Operations\$	-	s -	
39 Depreciation Expense - Distribution Trial Balance \$		p _	
40 Depreciation Expense - Transmission Trial Balance \$	-		
41 Depreciation Expense - General Plant Trial Balance \$	-		
42 Amortization of AP (booked within Depreciation Expense) Trial Balance \$	-		
43 Property Tax Statement of Operations \$	-		
44 Other Taxes Statement of Operations \$ 45 L.T. Interest Statement of Operations \$	-	ş -	
46 Interest Charged to Construction - Credit Statement of Operations \$		s -	
47 Interest-Other Statement of Operations \$		- \$ -	
48 Other Deductions Statement of Operations \$	-		
49			N
50 <u>C. Payroll</u>			Part of GL acct
51TransmissionPayroll Journal (Labor Amt)\$52DistributionPayroll Journal (Labor Amt)\$	-		560-573 580-598
52 Distribution Fayrol Journal (Labor Anti) \$ 53 Customer Accounting Payroll Journal (Labor Anti) \$	-		901-905
54 Customer Service and Information Payroll Journal (Labor Amt) \$	-		907-910
55 Sales Payroll Journal (Labor Amt) \$	-		911-916
56 Administration and General Payroll Journal (Labor Amt) \$	-		920-932
57 Total \$	-		Non-capitalized items
58 59 Prior His	storical	Budget	
	st Year	Year	
	xxxx	XXXX+1	Source/Notes
62 Principal Payments Supplementary Company Records \$	- 5	\$ -	Per Company records.
	1.00		
64 2. Target OTIER/MDSC As approved by Commission 65 65	1.80		Proposed value in this year's filing
65 3. Margin Requirement Offsets			
67 Investment in Associate Organizations - Patronage Capital Balance Sheet \$ - \$	-		
68 Generation & Transmission Capital Credits Statement of Operations \$	-		
69 Other Capital Credits and Patronage Dividends Statement of Operations \$	-		
70 Non-Operating Margins - Interest Statement of Operations \$ 71 Cash Received from G&T/Lenders Supplementary Company Records \$	-		Net for GL acct. 124.14
71 Cash Received from G&T/Lenders Supplementary Company Records \$			1101 101 0L accl. 124-14

Western Cooperative Electric Association, Inc.

Mid-Kansas Service Area

34.5kV Formula Based Rate

Work Paper 2 - Adjustments To Historical Test Year Expenses For the Historical Test Year Ending December 31, xxxx

<u>No</u> Type Source Amount Notes 1 1. Adjustment to Distribution Operations Expense per K.S.A. 66-101f(a), if any: if applicable 2 Applicable Disallowance - Distribution Operations WP6 3 **Total Adjustment** L2 4 5 2. Adjustment to Distribution Maintenance Expense per K.S.A. 66-101f(a), if any: 6 Applicable Disallowance - Distribution Maintainance WP6 if applicable 7 **Total Adjustment** L6 8 9 3. Adjustment to Administrative & General per K.S.A. 66-101f(a), if any: 10 Applicable Disallowance - A&G WP6 **Total Adjustment** 11 L10 12 13 4. Adjustment to Depreciation Expense 14 Historical Amount Pg.1, L12, Col (d) \$ 15 Projected WP1, L38, Col (e) \$ 16 Subtotal Adjustment L15 - L14 \$ 17 Less: Amortization of AP WP1, L42, Col (d) \$ amortization of AP is constant 18 Total Adjustment \$ L16 - L17 -19 20 5. Adjustment to LT Interest 21 Historic Amount Pg.1, L15, Col (d) \$ 22 Projected Amount WP1, L45, Col (e) \$ 23 **Total Adjustment** L22 - L21 \$ -24 25 6. Adjustment to Interest Charged To Construction 26 Historical Amount Pg.1, L16, Col (d) \$ 27 Projected Amount WP1, L46, Col (e) \$ 28 **Total Adjustment** L27 - L26 \$ 29 30 7. Adjustment to Interest-Other 31 Historical Amount Pg.1, L17, Col (d) \$ WP1, L47, Col (e) 32 Projected Amount \$ 33 **Total Adjustment** L32 - L31 \$ 34 35 8. Adjustment to Other Deductions per K.S.A. 66-101f(a), if any: 36 Applicable Disallowance - Other Deductions WP6 37 **Total Adjustment** L36 38 39 9. Adjustment to Principal Payments 40 Historical Amount Pg.1, L22, Col (a) \$ 41 Projected Amount WP1, L62, Col (e) \$ 42 **Total Adjustment** L41 - L40 \$

Line

Western Cooperative Electric Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 3 - Allocation Factors

For the Historical Test Year Ending December 31, xxxx

Line <u>No.</u>	Description	Source	<u>Allocator</u>	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)		\$ -
4				
5	Allocation Factor	L2 / L3	DOM	#DIV/0!
6 7	Labor Allocation Factor			
7				¢
8	Transmission Wages	WP1, L51, Col (d)		\$ -
9 10	Allocated Distribution Wages	WD1 L52 $C_{c1}(d)$		\$ -
	Total Distribution Wages Allocation Factor	WP1, L52, Col (d)	DOM	
11 12	Anocation Factor	L5 L10 * L11	DOM	#DIV/0!
12	Total LAC Wages	L10 + L11 L8 + L12		#DIV/0! #DIV/0!
	Total LAC wages	L0 + L12		#D1V/0:
14 15	Total Wages Other than A&G			
15	Total Wages	WP1, L57, Col (d)		\$ -
17	Less: Administration & General Wages	WP1, L56, Col (d)		φ -
18	Less. Automistration & General Wages	L16 - L17		\$ -
19		L10 - L17		φ -
20	Transmission Labor Allocator	L13 / L18	LAB	#DIV/0!
20				<i>"D11/0</i> .
22	Net Plant Allocation Factor			
23	Plant-in-Service			
24	Transmission	WP1, L11, Col (d)		\$ -
25	Distr. used to provide Local Access Service	L2		\$ -
26	General Plant			
27	Total General Plant	WP1, L23, Col (d)		\$ -
28	Allocation Factor	L20	LAB	#DIV/0!
29		L27 * L28		#DIV/0!
30	Total LAC Plant-in-Service	L24 + L25 + L29		#DIV/0!
31				
32	Accumulated Reserves for Depreciation			
33	Transmission	WP1, L11, Col (e)		\$ -
34	Distribution Used in LAC	WP1, L16, Col (e)		\$ -
35	Allocated General Plant			
36	Total General Plant	WP1, L23, Col (e)		\$ -
37	Allocation Factor	L20	LAB	#DIV/0!
38		L36 * L37		#DIV/0!
39	Total LAC Accum. Depr. Res.	L33 + L34 + L38		#DIV/0!
40				
41	Net Plant Used in LAC	L30 - L39		#DIV/0!
42				
43	Total Plant in Service	WP1, L24, Col (e)		\$ -
44	Less: Total Accum. Reserves for Depr.	WP1, L24, Col (e)		\$ -
45	Total Net Plant	L43 - L44		\$ -
46				
47	Transmission Net Plant Allocator	L41 / L45	NP	#DIV/0!

Western Cooperative Electric Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 4 - Margin Requirement Offsets For the Historical Test Year Ending December 31, xxxx

(a) Line	(b)	(c)	His	(d) storical		(e)	hA	(f) justed	(g) Allocat	(h) ion Factor	(i) Allocated
No	Metric	Source		Tot Amount Ad		Adjustment		nount	Name	Factor	to FBR
					pg 1,	pg 1, Col (e)			pg.1 Col (g) and (h)		
1	OTIER										
2	LT Interest Expense	Pg.1, L15, Col (d)	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
3	Cash Received from G&T/lenders	WP1, Col (d), L71	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
4			\$	-	\$	-	\$	-	-		#DIV/0!
5											
6	MDSC										
7	LT Interest Expense	L2	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
8	Depreciation Expense	Pg.1, L12, Col (d)	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
9	Non-Operating Margins - Interest	WP1, L70, Col (d)	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
10	Cash Patronage Capital*	L18	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
11	Resultant Amount	Sum (L7:L10)	\$	-			\$	-	-		#DIV/0!
12											
13	*Calculate Pat. Cap. (Cash):										
14	Inv. in Assoc. Org Patr. Capital - Current Yr.	WP1, L67, Col (d)	\$	-							
15	Inv. in Assoc. Org Patr. Capital - Prior Yr.	WP1, L67, Col (c)		-							
16	Generation & Transmission Capital Credits	WP1, L68, Col (d)		-							
17	Other Capital Cr. and Patronage Dividends	WP1, L69, Col (d)		-							
18	Resultant Amount	L15 + L16 + L17 - L14	-	-							

Western Cooperative Electric Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 5 - Billing Demand Historical Test Year Ending December 31, xxxx

Line	Description	Jan	<u>Feb</u>	<u>Mar</u>	Apr	May	<u>Jun</u>	<u>Jul</u>	Aug	<u>Sep</u>	<u>Oct</u>	Nov	Dec	<u>Total</u>
1	Total Local Access System ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
2	CP Date													
3	CP Time (hour Ending)													
4														
5	Wholesale Customers @ Del. Pt.													
6		-	-	-	-	-	-	-	-	-	-	-	-	-
7		_	-	-	-	-	-	-	-	-	-	-	-	-
8		-	-	-	-	-	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-	-	-	-	-	-
10			-	-	-	-	-	-	-	-	-	-	-	-
11		-	-	-	-	-	-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-	-	-	-	-	-
13			-	-	-	-	-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-	-	-	-	-	-
16		-	-	-	-	-	-	-	-	-	-	-	-	-
17		-	-	-	-	-	-	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-	-	-	-	-	-	-
19														
20	Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Losses @ 0.00% of 34.5 kV Output	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Subtotal with Losses (@ Source)	-	-	-	-	-	-	-	-	-	-	-	-	-
23														
24	Western Retail													
25	Retail with Losses (@ Source)	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Losses @ 0.00% of 34.5 kV Input	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Retail @ Delivery Point	-	-	-	-	-	-	-	-	-	-	-	-	-
28													-	
29														
30	Total Load (wholesale at source before loss + re	etail @ delivery p	ot.)											-

¹ With "behind the meter" generation added back in.

Exhibit 1-3 Page 6 Western Cooperative Electric Association, Inc.

Mid-Kansas Service Area

34.5kV Formula Based Rate

Work Paper 6a - Summary of Exclusions

For the Historical Test Year Ending December 31, xxxx

Acct		cluded nount
	\$	-
	\$ \$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-

Western Cooperative Electric Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 6b - Detail of Exclusions For the Historical Test Year Ending December 31, xxxx

Acct	Description	Date	Vendor	Reference	Elig	Amount ible for clusion	Percentage Excluded	luded 10unt
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
					\$	-	0%	\$ -
								\$ -

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

(a)	(b)	(c)	I	(d) Unadjusted			(e)	(f) Adjusted	(g)	(h)	(i)	
••				Historical				Historical			FBR	
Line No	Description	Common		Test Year	No.	Adju	istments	 Test Year	Alloca Name	tion Factor	Revenue	
NO	Description	Source		[xxxx]	NO.	Sou	Amount rce: WP2	[xxxx]		Factor rce: WP3	Requirement	<u> </u>
1	Operating Expenses					500	ice. wi 2		500	ice. wi 5		
2	Power Production Expense	WP1, L29, Col (d)	\$	-				\$ -		0.000000		
3	Cost of Purchased Power	WP1, L30, Col (d)	\$	-				\$ -		0.000000		
4	Transmission O&M	WP1, L31, Col (d)	\$	-				\$ -		1.000000	\$ -	
5	Distribution Expense-Operation	WP1, L32, Col (d)	\$	-	[1]	\$	-	\$ -	DOM	#DIV/0!	#DIV/0!	
6	Distribution Expense-Maintenance	WP1, L33, Col (d)	\$	-	[2]	\$	-	\$ -	DOM	#DIV/0!	#DIV/0!	
7	Consumer Accounts Expense	WP1, L34, Col (d)	\$	-				\$ -		0.000000	\$ -	
8	Customer Service and Informational Expense	WP1, L35, Col (d)	\$	-				\$ -		0.000000	\$ -	
9	Sales Expense	WP1, L36, Col (d)	\$	-				\$ -		0.000000	\$ -	
10	Administration & General	WP1, L37, Col (d)	\$	-	[3]	\$	-	\$ -	LAB	#DIV/0!	#DIV/0!	
11	Total O&M Expense	Sum (L2:L10)			1.1						#DIV/0!	
12	Depreciation and Amortization	WP1, L38, Col (d)	\$	-	[4]	\$	-	\$ -	NP	#DIV/0!	#DIV/0!	
13	Property Tax	WP1, L40, Col (d)	\$	-				\$ -	NP	#DIV/0!	#DIV/0!	
14	Other Taxes	WP1, L44, Col (d)	\$	-	[5]	\$	-	\$ -		0.000000	\$ -	
15	L.T. Interest	WP1, L45, Col (d)	\$	-	[6]	\$	-	\$ -	NP	#DIV/0!	#DIV/0!	
16	Interest Charged to Construction - Credit	WP1, L46, Col (d)	\$	-	[7]	\$	-	\$ -	NP	#DIV/0!	#DIV/0!	
17	Interest-Other	WP1, L47, Col (d)	\$	-	[8]	\$	-	\$ -	NP	#DIV/0!	#DIV/0!	
18	Other Deductions	WP1, L48, Col (d)	\$	-	[9]	\$	-	\$ -	NP	#DIV/0!	#DIV/0!	
19	Total Cost of Electric Service										#DIV/0!	
20												—
21	Margin Requirement											
22	Principal Payments	WP1, L62, Col (d)	\$	-	[10]	\$	-	\$ -	NP	#DIV/0!	#DIV/0!	
23	L.T. Interest	L15	\$	-	[-*]	\$	-	\$ -	NP	#DIV/0!	#DIV/0!	
24	Interest-Other	L16	\$	-		\$	-	\$ -	NP	#DIV/0!	#DIV/0!	
25	Subtotal	Sum (L22:24)									#DIV/0!	
26	Required Coverage Ratio	WP1, L65, Col (d)									1.75	
27	Gross Margin Requirements	L25 x L26									#DIV/0!	
28	Less: Offsets to Margin Requirements	WP4, L5, Col (i)									#DIV/0!	
29	Net Margin Requirement	L27 - L28									#DIV/0!	
30												
31	Total Revenue Requirements											
32	Add: Net Margin Requirement	L19 + L29									#DIV/0!	
33	Divided By Total System Billing Demand	WP5, L28									0 kW	
34	Unadjusted Unit Rate	L32 / L33									#DIV/0!	
35	Less: Property Tax Surcharge	Dkt. No.									\$0.00/kW-mo	<i>)</i> .
36	Resultant Unit Rate	L34- L35									#DIV/0!	

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

I. Calculation of the 34.5kV FBR Retail Rate Adjustment

Line No.	Description	Source	Amount				
1	Resultant LAC rate	Pg. 1, L36	#DIV/0! /kW/mo				
2	Currently Effective LAC rate	Docket No.	\$ - /kW/mo				
3	Difference	L2 - L3	#DIV/0! /kW/mo				
4							
5	Additional Revenue Needed From Retail:						
6	Retail LAC Demand	WP5. L26, Col (Total)	\$ - kW				
7	Additional Per kW LAC	L3	#DIV/0! /kW/mo				
8			#DIV/0!				

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)
							Alloc	ation of Rate	Adjustment	
		Rate	Allocated		Percent			Check		34.5kV FBR
Line		Schedule	Power Supply	Base	of Tot	34.5kV FBR	Base	the	Historical	Adjustment
No.	Rate Schedule	Revenue ¹	Cost of Service ¹	Revenue ¹	Base Rev	Adjustment ¹	Revenue	Spread	Energy Sales	per kWh
		(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(%)	(kWh)	(\$)
1	Residential Service (RS)									
2	General Use	\$ -	\$ -	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!
3	Space Heating ²	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!
4	General Service Small (GSS)	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!
5	General Service Large (GSL)	\$-	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!
6	General Service Space Heating ²	\$ -	\$ -	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!
7	Industrial Service (IS)	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!
8	Interruptible Industrial Service (INT)	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!
9	Real -Time Pricing (RTP) ³	\$ -	\$ -	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!
10	Sub-transmission Level Service STR) ⁴	\$ -	N.A.	N.A.	0.00%	#DIV/0!	-	#DIV/0!	0	#DIV/0!
11	Municipal Power Service (M-I)	\$-	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!
12	Water Pumping Service (WP)	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!
13	Irrigation Service (IP-I)	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!
14	Temporary Service (CS)	\$ -	\$-	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!
15	Lighting	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!
16	Total Retail Rates	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	

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 34.5kV STR pay their share of 34.5 kV system costs in the LAC (demand) rate component.

Exhibit 1-4 Page 2

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

		Work Paper 1 - Input Data				
		Historical Test Year Ending December 31,	XXXX			
		Instantian Test Tear Intang December e1,				
Line	Description	Source		Amount		Notes
No	(a)	(b)	(c)	(d)	(e)	(f)
110	(a)		(0)	(u)	(e)	(1)
1	A. Net Plant in Service			As of Decem	iber 31, xxxx	
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		s -		
6	352 Structures and Improvements	Trial Balance				
7	353 Station Equipment	Trial Balance		\$ -		
8	355 Poles and Fixtures	Trial Balance		\$ -		
9	356 O.H. Conductors and Devices	Trial Balance		s -		
10	358 U.G. Conductors and Devices	Trial Balance		\$ -		-
11	Subtotal	Sum(L5:L10)		\$ -	\$ -	
12	Distribution Facilities (If Applicable)			27/4	27/4	
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 Ln 11 + Ln 16			-	-
17 18	Total	Lli 11 + Lli 16		-	-	
18	2. All Facilities					
20	301-301 Intangible Plant	Trial Balance		\$ -	\$ -	
20	350-359 Transmission Plant	Trial Balance		\$ - \$ -	\$ -	
21	360-373 Distribution Plant	Trial Balance		s -	s - \$ -	
22	389-399 General Plant	Trial Balance		\$ -	\$ - \$	
23	Total	That balance		\$ -	\$ -	
25	1 Otto			9	Ψ	
26				Historical	Budget	
27				Test Year	Year	
28	B. Operating Expenses			XXXX	xxxx+1	
29	Power Production Expense	Statement of Operations		\$ -		-
30	Cost of Purchased Power	Statement of Operations		s -		
31	Transmission O&M	Statement of Operations		s -		
32	Distribution Expense-Operation	Statement of Operations		s -		
33	Distribution Expense-Maintenance	Statement of Operations		\$ -		
34	Consumer Accounts Expense	Statement of Operations		s -		
35	Customer Service and Informational Expense	Statement of Operations		s -		
36	Sales Expense	Statement of Operations		s -		
37	Administrative and General	Statement of Operations		s -		
38	Depreciation and Amortization	Statement of Operations		s -	\$ -	
39	Depreciation Expense - Distribution	Trial Balance		\$ -		
40	Depreciation Expense - Transmission	Trial Balance		\$ -		
41	Depreciation Expense - General Plant	Trial Balance		\$ -		
42	Amortization of AP (booked within Depreciation Expense)	Trial Balance		\$ -		
43	Property Tax	Statement of Operations		\$ -		
44	Other Taxes	Statement of Operations		\$ -		
45	L.T. Interest	Statement of Operations		\$ -	\$ -	
46	Interest Charged to Construction - Credit	Statement of Operations		\$ -	\$ -	
47	Interest-Other	Statement of Operations		\$ -	\$ -	
48	Other Deductions	Statement of Operations		\$ -		
49						
50 51	C. Pavroll Transmission	Payroll Journal (Labor Amt)		s -		
51	Distribution	Payroll Journal (Labor Amt) Payroll Journal (Labor Amt)		s - s -		
53	Customer Accounting	Payroll Journal (Labor Amt)		s - s -		
54	Customer Service and Information	Payroll Journal (Labor Amt)		s -		
55	Sales	Payroll Journal (Labor Amt)		\$ - \$ -		
56	Administration and General	Payroll Journal (Labor Amt)		s -		
57	Total	rayion soumar (Eason Anne)		\$ -	-	Non-capitalized items
58	Total			Ş.		Non capitalized items
59				Historical	Budget	
60	D. Miscellaneous			Test Year	Year	
61	1. Debt Service			XXXX	xxxx+1	Source/Notes
62	Principal Payment	F7, Pt.O, Col. B		\$ -	\$ -	
63	Interest Expense	Ln 45 + Ln 47		\$ -	\$ -	
64	I					
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		\$ -		
69	Non-cash Other Deductions (Amortizations)	Trial Balance		\$ -		
70						
71	3. Other					
72	Other Taxes - paid in cash	Trial Balance or Supplementary Company Schedules		\$ -		
	•					

<u>Notes</u>

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

LineSourceAmountNoTotal Adjustment to Distribution OperationsWP6\$2Applicable Disallowance - Distribution OperationsWP6\$3Total AdjustmentL2\$4-L2-5Adjustment to Distribution Maintenance per K.S.A. 66-1011(a), if any:L6\$6Applicable Disallowance - A&GWP6\$-7Total AdjustmentL6\$-9Adjustment to A&G per K.S.A. 66-1011(a), if any:L0\$-9Adjustment to A&G per K.S.A. 66-1011(a), if any:10Applicable Disallowance - A&GWP6\$-11AdjustmentL10\$12AdjustmentL10\$13Hatorical AmountPg1, L12, Col (d)\$15ProjectedWP1, L38, Col (e)\$16Suboil AdjustmentL10-L17\$17Less: Amorization of AP (if applicable)WP1, L32, Col (e)\$-18Total AdjustmentL2<-L21\$19F. Adjustment to L1 InterestL220F. Adjustment to L1 InterestL221Hatorical AmountPg1, L12, Col (d)\$22Paid in CashWP1, L42, Col (e)\$23Total Adjustment	. .	For the Historical	Test Year Ending Dec	tember 31, xxxx
2Applicable Distribution QuerationsWP6§1L2S-2Adjustment I Distribution Maintainance per K.S.A. 66-101(a), if any:3Applicable Disalowance - Distribution MaintenanceWP6S-7Total AdjustmentL6S-93. Adjustment to A&G per K.S.A. 66-101(a), if any:93. Adjustment to A&G per K.S.A. 66-101(a), if any:97Total AdjustmentL10S11Total AdjustmentL10S-124. Adjustment to Depreciation Expense14Historical AnnountWP1, L12, Col (d)S-154. Adjustment to Other Taxes16Subtotal AdjustmentL15 - L14S-17Last Annotation of AP (if applicable)WP1, L12, Col (d)S-18Total AdjustmentL12 - L13S-19Total AdjustmentL2 - L21S-205. Adjustment to Other Taxes21Total AdjustmentPg1, L12, Col (d)S-22Total AdjustmentL2 - L31S-23Total AdjustmentL2 - L31S-24Total AdjustmentL32 - L31S-25Total AdjustmentL32 - L31S-26Total AdjustmentL32 - L31S-27Total Adjustmen	Line <u>No</u>	Туре	<u>Source</u>	Amount
3 Total Adjustment L2 \$ 4 2. Adjustment to Distribution Maintenance per K.S.A. 66-101f(a), if any: . 6 Applicable 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 \$. 11 Total Adjustment L10 \$. 12 13 4. Adjustment to A&G per K.S.A. 66-101f(a), if any: 14 Total Adjustment L10 \$. . . 15 Projected WP1, L32, Col (4) \$ 15 Total Adjustment L14 Col (4) \$ 16 Subtoal Adjustment L14 Col (4) \$ 	1	1. Adjustment to Distribution Operations Expense per K.S.A. 66-101f(a), if a	my:	
42. Adjustment to Distribution Maintainance per K.S.A. 66-101f(a), if any: Applicable Disallowance - Distribution Maintainance Total AdjustmentWP6S7Total AdjustmentL6S-93. Adjustment to A&G per K.S.A. 66-101f(a), if any: Applicable Disallowance - A&GWP6S-10Applicable Disallowance - A&GWP6S-11Total AdjustmentL10S-124. Adjustment to Depreciation Expense 	2	Applicable Disallowance - Distribution Operations	WP6	\$ -
5 2. Adjustment to Distribution Maintenance WP6 S - 6 Applicable Disalowance - Distribution Maintenance WP6 S - 7 Total Adjustment L6 S - 8 Applicable Disalowance - A&G WP6 S - 9 A djustment to A&G per K.S.A. 66-101f(a), if any: L0 S - 10 Applicable Disalowance - A&G WP6 S - 11 Total Adjustment L10 S - 12 - L10 S - 13 A djustment to Depreciation Expense U S - 14 Historical Amount Pg.1, L12, Col (d) S - 15 Projected WP1, L38, Col (c) S - 16 S Ubstaneat to Other Taxes - - - 21 Historical Amount Pg.1, L14, Col (d) S - 22 Paid in Cash WP1, L32, Col (e) S - 23 Total Adjustment L2 L2 S -	3	Total Adjustment	L2	\$ -
6Applicable Disalowance - Distribution MaintenanceWP6S7Total AdjustmentL6S93. Adjustment to A&G per K.S.A. 66-101f(a), if any:10Applicable Disalowance - A&GWP6S11Total AdjustmentL10S124. Adjustment to Depreciation Expense14Historical AnountPg.I. L12, Col (d)S15ProjectedWP1, L38, Col (e)S16Subtotal AdjustmentL15 - L14S17Les: Amortization of AP (if applicable)WP1, L42, Col (d)S18Total AdjustmentL16 - L17S19SAdjustment of Other Taxes21Historical AnountPg.I, L14, Col (d)S21Historical AnountPg.I, L12, Col (d)S22Adjustment to LT Interest26AdjustmentL27 - L26S27Total AdjustmentL27 - L26S28Total AdjustmentL27 - L26S297AdjustmentL27 - L26S307. Adjustment to IT Interest31Historical AnountPg.I, L17, Col (a)S32Total AdjustmentL27 - L26S33Total AdjustmentL27 - L26S34Total AdjustmentL27 - L36S35AdjustmentL27 - L36S36Total AdjustmentL27 - L36S37Total Adjustment<	4			
7Total AdjustmentL6\$8Applicable Disallowance - A&GWP6\$10Applicable Disallowance - A&GWP6\$134. Adjustment to Depreciation Expense110\$14Historical AmountPg.1, L12, Col (d)\$-15ProjectedWP1, L33, Col (e)\$-16Subtoal AdjustmentL15 - L14\$-17Less: Amorization of AP (if applicable)WP1, L32, Col (d)\$-18Total AdjustmentL16 - L17\$-205. AdjustmentL16 - L17\$-21Historical AmountPg.1, L14, Col (d)\$-22Paid in CashWP1, L72, Col (e)\$-23Total AdjustmentL22 - L21\$-24256. AdjustmentPg.1, L15, Col (d)\$-26Total AdjustmentPg.1, L15, Col (d)\$-27ProjectedWP1, L43, Col (e)\$-28Total AdjustmentL32 - L31\$-297AdjustmentL32 - L31\$-31Total AdjustmentL32 - L31\$-32Total AdjustmentL32 - L31\$-33Total AdjustmentL32 - L31\$-34Total AdjustmentL37 - L36\$-35Total AdjustmentL37 - L36\$-36 <td>5</td> <td>2. Adjustment to Distribution Maintainance per K.S.A. 66-101f(a), if any:</td> <td></td> <td></td>	5	2. Adjustment to Distribution Maintainance per K.S.A. 66-101f(a), if any:		
8 Adjustment to A&G per K.S.A. 66-101f(a), if any: 9 3. Adjustment to A&G per K.S.A. 66-101f(a), if any: 11 Total Adjustment 12 10 13 4. Adjustment to Depreciation Expense 14 Historical Anount 15 Projected 16 Subtotal Adjustment 17 Less: Amortization of AP (if applicable) 18 Total Adjustment 116 L15 17 Less: Amortization of AP (if applicable) 18 Total Adjustment 117 Less: Amortization of AP (if applicable) 118 Total Adjustment 119 Life Life 111 Historical Amount 111 Paid in Cash 111 Life Life 111 Life Life 111 Life Life 111 Life Life 118 Life Life 119 Life Life 111 Life Life 111 Life Life 112 Life Life 111 Life Life 111 <td< td=""><td>6</td><td>Applicable Disalowance - Distribution Maintenance</td><td>WP6</td><td>\$ -</td></td<>	6	Applicable Disalowance - Distribution Maintenance	WP6	\$ -
9 3. Adjustment to A&G per K.S.A. 66-101f(a), if any: 10 Applicable Disallowance - A&G WP6 \$ 11 Total Adjustment L10 \$ 12 - - 13 A dijustment to Depreciation Expense - 14 Historical Amount Pg.1, L12, Col (d) \$ - 15 Projected WP1, L32, Col (d) \$ - 16 Subtotal Adjustment L15 - L14 \$ - 17 Less: Amorization of AP (if applicable) WP1, L32, Col (d) \$ - 18 Total Adjustment Pg.1, L12, Col (d) \$ - 20 5. Adjustment to Other Taxes - - - 21 Historical Amount Pg.1, L12, Col (d) \$ - 22 Paid in Cash WP1, L32, Col (e) \$ - 23 Total Adjustment Pg.1, L12, Col (d) \$ - 24 - - - - - 25 6. Adjustment to LT Interest - - - 26 Total A	7	Total Adjustment	L6	\$ -
10Applicable Disallowance - A&GWP6\$11Total Adjustment1.10\$134. Adjustment to Depreciation Expense-14Historical Amount $Pg 1, L12, Col (4)$ \$15ProjectedWP1, L38, Col (e)\$16Subtotal AdjustmentL15 - 1.14\$17Less: Amorization of AP (if applicable)WP1, L32, Col (d)\$18Total AdjustmentL16 - L17\$19205. Adjustment to Other Taxes-21Historical AmountPg.1, L14, Col (d)\$23Total AdjustmentL22 - L21\$24256. Adjustment to LT Interest-26Historica AmountPg.1, L15, Col (d)\$27ProjectedWP1, L45, Col (e)\$28Total AdjustmentL27 - L26\$2931Historical AmountPg.1, L16, Col (d)\$32Total AdjustmentL27 - L26\$33Total AdjustmentL27 - L26\$34358. AdjustmentPg.1, L16, Col (d)\$36AdjustmentPg.1, L17, Col (a)\$37Total AdjustmentL21 - L21\$38Total AdjustmentPg.1, L17, Col (a)\$3940ProjectedWP1, L42, Col (d)\$41Adjustmen	8			
11Total AdjustmentLio\$121314Historical AnountPg.L.L12, Col (d)\$15ProjectedWPI, L38, Col (e)\$16Subtotal AdjustmentL15-L14\$17Less: Amorization of AP (if applicable)WPI, L42, Col (d)\$18Total AdjustmentL16-L17\$1916-L17\$-205. Adjustment to Other Taxes21Historical AmountPg.l, L12, Col (d)\$22Paid in CashWPI, L72, Col (e)\$23Total AdjustmentL22-L21\$24256. Adjustment to I Interest-26FroigetedWPI, L45, Col (e)\$277. Adjustment to I Interest-28Total AdjustmentL27-L262931Historical AmountPg.l, L16, Col (d)32Yotal AdjustmentL32-L3133Total AdjustmentL32-L3134358. Adjustment to Interest-Other-36Historical AmountPg.l, L17, Col (a)\$33Total AdjustmentL37-L36\$3435Adjustment to Other Deductions per K.S.A66-101f(a), if any:-36Historical AmountPg.l, L12, Col (d)\$37Total AdjustmentL41\$38Total AdjustmentL41\$	9	3. Adjustment to A&G per K.S.A. 66-101f(a), if any:		
124. Adjustment to Depreciation Expense134. Adjustment to Depreciation Expense14Historical Amount $Pg_{1}, L12, Col(d)$ \$15ProjectedWPI, L38, Col(e)\$16Subtotal AdjustmentL15 - L14\$17Less: Amortization of AP (if applicable)WPI, L42, Col(d)\$18Total AdjustmentL16 - L17\$205. Adjustment to Other Taxes21Historical AmountPg_1, L14, Col(d)\$23Total AdjustmentL22 - L21\$24L22 - L21\$256. Adjustment to LT Interest26Fotal AdjustmentPg_1, L15, Col(d)\$27ProjectedWP1, L42, Col(e)\$28Total AdjustmentL27 - L26\$297. Adjustment to Interest Charged To Construction31Historical AmountPg_1, L16, Col(d)\$32ProjectedWP1, L42, Col(e)\$33Total AdjustmentL37 - L36\$34Historical AmountPg_1, L17, Col(a)\$37Total AdjustmentL37 - L36\$38Adjustment to Other Deductions per K.S.A 66-101f(a), if any:440ProjectedWP1, L42, Col(d)\$41\$-4210. AdjustmentPg_1, L22, Col(d)\$4310. Adjustment to PrincipalL41\$44Historical AmountPg_1, L22, Col(d)	10		WP6	\$ -
134. Adjustment to Depreciation Expense14Historical AmountPg.I, L12, Col (d)\$15ProjectedWPI, L38, Col (e)\$16Subtotal AdjustmentL15-L14\$17Less: Amoritzation of AP (if applicable)WPI, L42, Col (d)\$18Total AdjustmentL16-L17\$205. Adjustment to Other Taxes21Historical AmountPg.I, L14, Col (d)\$22Paid in CashWPI, L72, Col (e)\$23Total AdjustmentL2 - L21\$24256. Adjustment to LT Interest-26Historical AmountPg.I, L15, Col (d)\$27ProjectedWPI, L45, Col (e)\$28Total AdjustmentL27 - L26\$29-L27 - L26\$207. Adjustment to Interest Charged To Construction-21Historical AmountPg.I, L16, Col (d)\$29-L32 - L31\$30Total AdjustmentL32 - L31\$31Total AdjustmentL32 - L31\$33Total AdjustmentL32 - L31\$34\$35Adjustment to Interest-Other-36Adjustment to Interest-Other-37Total AdjustmentL37 - L36\$38Total AdjustmentL37 - L36\$39Total AdjustmentL41\$31 <t< td=""><td>11</td><td>Total Adjustment</td><td>L10</td><td>\$ -</td></t<>	11	Total Adjustment	L10	\$ -
14 Historical Amount Pg.I, L12, Col (d) \$ - 15 Projected WPI, L38, Col (e) \$ - 16 Subtal Adjustment L15 - L14 \$ - 17 Less: Amortization of AP (if applicable) WPI, L42, Col (d) \$ - 18 Total Adjustment L16 - L17 \$ - 20 5. Adjustment to Other Taxes - - - 21 Historical Amount Pg.I, L14, Col (d) \$ - 22 Paid in Cash WPI, L72, Col (e) \$ - 23 Total Adjustment L22 - L21 \$ - 24 - - - - - 25 6. Adjustment to LT Interest - - - - 26 Historical Amount Pg.I, L15, Col (d) \$ - - 27 Projected WPI, L42, Col (e) \$ - - 30 Total Adjustment Interest Charged To Construction - - - - 31 Historical Amount	12	-		
14 Historical Amount Pg.1, L12, Col (d) \$ - 15 Projected WP1, L38, Col (e) \$ - 16 Subtal Adjustment L15 - L14 \$ - 17 Less: Amortization of AP (if applicable) WP1, L42, Col (d) \$ - 18 Total Adjustment L15 - L17 \$ - 20 5. Adjustment to Other Taxes - - - 21 Historical Amount Pg.1, L14, Col (d) \$ - 22 Paid in Cash WP1, L72, Col (e) \$ - 23 Total Adjustment L22 - L21 \$ - 24 L22 - L21 \$ - - 25 6. Adjustment to LT Interest - - - 26 Historical Amount Pg.1, L15, Col (d) \$ - - 27 Projected WP1, L42, Col (e) \$ - - 30 Total Adjustment Paid Cased To Construction - - - - 31 Historical Amount Pg.1, L16, Col (d)	13	4. Adjustment to Depreciation Expense		
15 Projected WPI, L38, Col (e) S - 16 Subtotal Adjustment L15-L14 S - 17 Less: Amortization of AP (if applicable) WPI, L42, Col (d) S - 18 Total Adjustment L16-L17 S - 19 - - - - 19 - - S - 21 Historical Amount Pg.I, L14, Col (d) S - 22 Paid in Cash WPI, L42, Col (e) S - 23 Total Adjustment L22-L21 S - 24 - - S - 25 6. Adjustment to LT Interest - S - 26 Historic Amount Pg.I, L15, Col (d) S - 27 Projected WPI, L42, Col (e) S - 28 Total Adjustment to Interest Charged To Construction - - - 31 Historical Amount Pg.I, L16, Col (d) S - 32 Projected WPI, L42, Col (e)	14		Pg.1, L12, Col (d)	\$ -
16 Subtotal Adjustment L15 - L14 \$ - 17 Less: Amorization of AP (if applicable) WP1, L42, Col (d) \$ - 18 Total Adjustment L16 - L17 \$ - 20 5. Adjustment to Other Taxes - - - 21 Historical Amount Pg.1, L14, Col (d) \$ - 22 Paid in Cash WP1, L72, Col (e) \$ - 23 Total Adjustment L22 - L21 \$ - 24 - - \$ - 25 6. Adjustment to LT Interest - - - 26 Historical Amount Pg.1, L15, Col (d) \$ - 27 Total Adjustment L27 - L26 \$ - 28 Total Adjustment L27 - L26 \$ - 29 - - - - 30 Total Adjustment Pl.1, L16, Col (d) \$ - 31 Historical Amount Pg.1, L17, Col (a) \$ - 32 Projected WP1, L42, Col	15	Projected	•	\$ -
17 Less: Amortization of AP (if applicable) WP1, L42, Col (d) \$ - 18 Total Adjustment L16-L17 \$ - 19 - - - - 19 - - - - 19 - - - - 19 - - - - 19 - - - - 10 Adjustment to Other Taxes - - - 21 Paid in Cash WP1, L72, Col (d) \$ - 22 Paid in Cash L22-L21 \$ - 23 Total Adjustment L17, L72, Col (d) \$ - 24 - - - - - 25 6. Adjustment to LT Interest - - - - 26 Historical Amount Pg1, L15, Col (d) \$ - - 27 Projected WP1, L46, Col (e) \$ - - 28 Adjustment to Interest Other - - - -	16			
195. Adjustment to Other Taxes21Historical Amount $Pg.1, L14, Col(d)$ \$22Paid in CashWP1, L72, Col(e)\$23Total AdjustmentL22 - L21\$24L22 - L21\$-256. Adjustment to LT Interest $Pg.1, L15, Col(d)$ \$28Total AdjustmentPg.1, L15, Col(d)\$-29127 - L26\$-307. Adjustment to Interest Charged To Construction $I_{27} - L26$ \$31Historical AmountPg.1, L16, Col(d)\$-32Total AdjustmentL32 - L31\$-33Total AdjustmentL32 - L31\$-34Historical AmountPg.1, L17, Col(a)\$-35Adjustment to Interest-Other $I_{37} - L36$ \$-36MdjustmentL37 - L36\$-37ProjectedWP1, L47, Col(e)\$-38Total AdjustmentL37 - L36\$-39Adjustment to Other Deductions per K.S.A 66-101f(a), if any:4144110. Adjustment to Principal4-5-4410. Adjustment to PrincipalWP6\$45Historical AmountPg.1, L22, Col(d)\$46Projected AmountWP1, L42, Col(e)\$47Other Deductions per K.S.A 66-101f(a), if any:448	17		WP1, L42, Col (d)	\$ -
20 5. Adjustment to Other Taxes 21 Historical Amount Pg.1, L14, Col (d) \$ 22 Paid in Cash WP1, L72, Col (e) \$ - 23 Total Adjustment L22 · L21 \$ - 24 L22 · L21 \$ - - 25 6. Adjustment to LT Interest - - - 26 Historic Amount Pg.1, L15, Col (d) \$ - 27 Projected WP1, L45, Col (e) \$ - 28 Total Adjustment L27 · L26 \$ - 29 - - - - - 30 7. Adjustment to Interest Charged To Construction 1 L27 · L26 \$ - 31 Historical Amount Pg.1, L16, Col (d) \$ - - 33 Total Adjustment L32 · L31 \$ - - 34 - - - - - - 35 Adjustment to Interest-Other - - - - - - -	18	Total Adjustment	L16 - L17	\$ -
20 5. Adjustment to Other Taxes 21 Historical Amount Pg.1, L14, Col (d) \$ 22 Paid in Cash WP1, L72, Col (e) \$ - 23 Total Adjustment L22 · L21 \$ - 24 L22 · L21 \$ - - 25 6. Adjustment to LT Interest - - - 26 Historic Amount Pg.1, L15, Col (d) \$ - 27 Projected WP1, L45, Col (e) \$ - 28 Total Adjustment L27 · L26 \$ - 29 - - - - - 30 7. Adjustment to Interest Charged To Construction 1 L27 · L26 \$ - 31 Historical Amount Pg.1, L16, Col (d) \$ - - 33 Total Adjustment L32 · L31 \$ - - 34 - - - - - - 35 Adjustment to Interest-Other - - - - - - -	19	-		
21 Historical Amount Pg.1, L14, Col (d) \$ - 22 Paid in Cash WP1, L72, Col (e) \$ - 23 Total Adjustment L22-L21 \$ - 24 - - - - 25 6. Adjustment to LT Interest - - - 26 Historic Amount Pg.1, L15, Col (d) \$ - 27 Projected WP1, L45, Col (e) \$ - 28 Total Adjustment L27-L26 \$ - 29 - - - - 30 7. Adjustment to Interest Charged To Construction - - - 31 Historical Amount Pg.1, L16, Col (d) \$ - 32 Projected WP1, L46, Col (e) \$ - 33 Total Adjustment L32-L31 \$ - 34 - - - - - 35 Total Adjustment Interest-Other - - - 36 Historical Amount Pg.1, L17, Col (a		5. Adjustment to Other Taxes		
22 Paid in Cash WP1, L72, Col (e) \$ - 23 Total Adjustment L22 - L21 \$ - 24 - - - - 25 6. Adjustment to LT Interest - - - 26 Historic Amount Pg.1, L15, Col (d) \$ - 27 Projected WP1, L45, Col (e) \$ - 28 Total Adjustment L27 - L26 \$ - 29 - - - - - 30 7. Adjustment to Interest Charged To Construction - - - - 31 Historical Amount Pg.1, L16, Col (d) \$ - - 32 Projected WP1, L46, Col (e) \$ - - 33 Total Adjustment L32 - L31 \$ - - 34 - - - \$ - - 35 8. Adjustment to Interest-Other - - - - - 36 Historical Amount Pg.1, L17, Col (a)	21	0	Pg.1, L14, Col (d)	\$ -
23 Total Adjustment L22 - L21 \$ - 24 - - - - - 25 6. Adjustment to LT Interest - - - - 26 Historic Amount Pg.1, L15, Col (d) \$ - - 27 Projected WPI, L45, Col (e) \$ - - 28 Total Adjustment L27 - L26 \$ - - 29 7. Adjustment to Interest Charged To Construction - - - - 30 7. Adjustment to Interest Charged To Construction Pg.1, L16, Col (d) \$ - - 31 Historical Amount Pg.1, L16, Col (d) \$ - - - 32 Projected WP1, L46, Col (e) \$ - - - 33 Total Adjustment to Interest-Other - - - - - 34 1.32 - L31 \$ - - - - - - 35 8. Adjustment to Interest-Other - - - -	22	Paid in Cash		
24	23	Total Adjustment		
256. Adjustment to LT Interest26Historic Amount $Pg.1, L15, Col (d)$ \$27ProjectedWP1, L45, Col (e)\$28Total Adjustment $L27 \cdot L26$ \$29307. Adjustment to Interest Charged To Construction $Pg.1, L16, Col (d)$ \$31Historical Amount $Pg.1, L16, Col (e)$ \$32ProjectedWP1, L46, Col (e)\$33Total AdjustmentL32 · L31\$34358. Adjustment to Interest-Other-36Historical Amount $Pg.1, L17, Col (a)$ \$37ProjectedWP1, L47, Col (e)\$38Total AdjustmentL37 · L36\$3941Applicable Disallowance - Other Deductions per K.S.A 66-101f(a), if any:4142Total AdjustmentL41\$434410. Adjustment to Principal-45Historical Amount $Pg.1, L22, Col (d)$ \$46Projected AmountWP1, L62, Col (e)\$	24			
26 Historic Amount Pg.1, L15, Col (d) \$ - 27 Projected WPI, L45, Col (e) \$ - 28 Total Adjustment L27 - L26 \$ - 29 - - - - 30 7. Adjustment to Interest Charged To Construction - - - 31 Historical Amount Pg.1, L16, Col (d) \$ - 32 Projected WPI, L46, Col (e) \$ - 33 Total Adjustment L32 - L31 \$ - 34 - - - - 35 Adjustment to Interest-Other - - - 36 Historical Amount Pg.1, L17, Col (a) \$ - 37 Projected WPI, L47, Col (e) \$ - 38 Total Adjustment L37 - L36 \$ - 39 - - - - - 41 Applicable Disallowance - Other Deductions WP6 \$ - 42 Total Adjustment L41 <t< td=""><td></td><td>6. Adjustment to LT Interest</td><td></td><td></td></t<>		6. Adjustment to LT Interest		
27 Projected WPI, L45, Col (e) \$ - 28 Total Adjustment L27 - L26 \$ - 29 7. Adjustment to Interest Charged To Construction 1 - - 31 Historical Amount Pg.1, L16, Col (d) \$ - 32 Projected WP1, L45, Col (e) \$ - 33 Total Adjustment Pg.1, L16, Col (d) \$ - 34		0	Pg.1, L15, Col (d)	\$ -
28Total AdjustmentL27 - L26\$307. Adjustment to Interest Charged To Construction31Historical AmountPg.1, L16, Col (d)\$32ProjectedWP1, L46, Col (e)\$33Total AdjustmentL32 - L31\$34358. Adjustment to Interest-Other36Historical AmountPg.1, L17, Col (a)\$37ProjectedWP1, L47, Col (e)\$38Total AdjustmentL37 - L36\$39409. Adjustment to Other Deductions per K.S.A 66-101f(a), if any:41Applicable Disallowance - Other DeductionsWP642Total AdjustmentL4143-4410. Adjustment to Principal-45Historical AmountPg.1, L22, Col (d)\$46Projected AmountWP1, L62, Col (e)\$			-	
297. Adjustment to Interest Charged To Construction31Historical Amount $Pg.I, L16, Col(d)$ \$32ProjectedWPI, L46, Col(e)\$33Total AdjustmentL32 - L31\$34358. Adjustment to Interest-Other-36Historical Amount $Pg.I, L17, Col(a)$ \$37ProjectedWPI, L47, Col(e)\$38Total AdjustmentL37 - L36\$39409. Adjustment to Other Deductions per K.S.A 66-101f(a), if any:41Applicable Disallowance - Other DeductionsWP642Total AdjustmentL4143-4410. Adjustment to Principal45Historical Amount $Pg.I, L22, Col(d)$ 46Projected AmountWP1, L62, Col(e)46Projected AmountWP1, L62, Col(e)				
30 7. Adjustment to Interest Charged To Construction 31 Historical Amount Pg.1, L16, Col (d) \$ - 32 Projected WP1, L46, Col (e) \$ - 33 Total Adjustment L32 - L31 \$ - 34 L32 - L31 \$ - 35 8. Adjustment to Interest-Other - - 36 Historical Amount Pg.1, L17, Col (a) \$ - 37 Projected WP1, L47, Col (e) \$ - 38 Total Adjustment L37 - L36 \$ - 39 - - \$ - 40 9. Adjustment to Other Deductions per K.S.A 66-101f(a), if any: - - - 41 Applicable Disallowance - Other Deductions WP6 \$ - 42 Total Adjustment to Principal - - - 43 - - - - - 44 10. Adjustment to Principal - - - - 45 Historical Amount Pg.1, L22, Col (d) <t< td=""><td>29</td><td></td><td></td><td></td></t<>	29			
31 Historical Amount Pg.1, L16, Col (d) \$ - 32 Projected WP1, L46, Col (e) \$ - 33 Total Adjustment L32 - L31 \$ - 34 L32 - L31 \$ - 35 8. Adjustment to Interest-Other - - 36 Historical Amount Pg.1, L17, Col (a) \$ - 37 Projected WP1, L47, Col (e) \$ - 38 Total Adjustment L37 - L36 \$ - 40 9. Adjustment to Other Deductions per K.S.A 66-101f(a), if any: 4 - - 41 Applicable Disallowance - Other Deductions WP6 \$ - 42 Total Adjustment to Principal - - - 44 10. Adjustment to Principal - - - 45 Historical Amount Pg.1, L22, Col (d) \$ - 46 Projected Amount WP1, L62, Col (e) \$ -		7. Adjustment to Interest Charged To Construction		
32 Projected WPI, L46, Col (e) \$ - 33 Total Adjustment L32 - L31 \$ - 34 L32 - L31 \$ - 35 8. Adjustment to Interest-Other - - 36 Historical Amount Pg.1, L17, Col (a) \$ - 37 Projected WPI, L47, Col (e) \$ - 38 Total Adjustment L37 - L36 \$ - 39 - - \$ - 40 9. Adjustment to Other Deductions per K.S.A 66-101f(a), if any: - - - 41 Applicable Disallowance - Other Deductions WP6 \$ - 42 Total Adjustment L41 \$ - 43 - - - - 44 10. Adjustment to Principal - - - 45 Historical Amount Pg.1, L22, Col (d) \$ - 46 Projected Amount WP1, L62, Col (e) \$ -			Pg = 1 L = 16 Col(d)	s -
33 Total Adjustment L32 - L31 \$ - 34			•	
34 - 35 8. Adjustment to Interest-Other 36 Historical Amount Pg.1, L17, Col (a) \$ - 37 Projected WP1, L47, Col (e) \$ - 38 Total Adjustment L37 - L36 \$ - 39 - - - - 40 9. Adjustment to Other Deductions per K.S.A 66-101f(a), if any: - - 41 Applicable Disallowance - Other Deductions WP6 \$ - 42 Total Adjustment L41 \$ - 43 - - - - 44 10. Adjustment to Principal - - - 45 Historical Amount Pg.1, L22, Col (d) \$ - 46 Projected Amount WP1, L62, Col (e) \$ -		5		
358. Adjustment to Interest-Other36Historical AmountPg.1, L17, Col (a)\$37ProjectedWP1, L47, Col (e)\$38Total AdjustmentL37 - L36\$39409. Adjustment to Other Deductions per K.S.A 66-101f(a), if any:41Applicable Disallowance - Other DeductionsWP642Total AdjustmentL4143-4410. Adjustment to Principal45Historical AmountPg.1, L22, Col (d)46Projected AmountWP1, L62, Col (e)47WP1, L62, Col (e)\$				
36 Historical Amount Pg.1, L17, Col (a) \$ - 37 Projected WP1, L47, Col (e) \$ - 38 Total Adjustment L37 - L36 \$ - 39 - \$ - - 40 9. Adjustment to Other Deductions per K.S.A 66-101f(a), if any: - - - 41 Applicable Disallowance - Other Deductions WP6 \$ - 42 Total Adjustment L41 \$ - 43 - - - - 44 10. Adjustment to Principal - - - 45 Historical Amount Pg.1, L22, Col (d) \$ - 46 Projected Amount WP1, L62, Col (e) \$ -		8. Adjustment to Interest-Other		
37 Projected WPI, L47, Col (e) \$ - 38 Total Adjustment L37 - L36 \$ - 39 - - - - 40 9. Adjustment to Other Deductions per K.S.A 66-101f(a), if any: - - - 41 Applicable Disallowance - Other Deductions WP6 \$ - 42 Total Adjustment L41 \$ - 43 - - - - 44 10. Adjustment to Principal - - - 45 Historical Amount Pg.I, L22, Col (d) \$ - 46 Projected Amount WP1, L62, Col (e) \$ -		0	$P_{\sigma} = 1 L_{17} Col(a)$	s -
38 Total Adjustment L37 - L36 \$ - 39 9. Adjustment to Other Deductions per K.S.A 66-101f(a), if any: - - - 40 9. Adjustment to Other Deductions per K.S.A 66-101f(a), if any: - - - 41 Applicable Disallowance - Other Deductions WP6 \$ - 42 Total Adjustment L41 \$ - 43 - - - - 44 10. Adjustment to Principal - - - 45 Historical Amount Pg.I, L22, Col (d) \$ - 46 Projected Amount WP1, L62, Col (e) \$ -			-	
39 9. Adjustment to Other Deductions per K.S.A 66-101f(a), if any: 41 Applicable Disallowance - Other Deductions WP6 \$ - 42 Total Adjustment L41 \$ - 43 44 10. Adjustment to Principal - - 45 Historical Amount Pg.I, L22, Col (d) \$ - 46 Projected Amount WP1, L62, Col (e) \$ -				
40 9. Adjustment to Other Deductions per K.S.A 66-101f(a), if any: 41 Applicable Disallowance - Other Deductions WP6 \$ - 42 Total Adjustment L41 \$ - 43 44 10. Adjustment to Principal - - 45 Historical Amount Pg.1, L22, Col (d) \$ - 46 Projected Amount WP1, L62, Col (e) \$ -	39	,		
41 Applicable Disallowance - Other Deductions WP6 \$ - 42 Total Adjustment L41 \$ - 43 44 10. Adjustment to Principal - - 45 Historical Amount Pg.1, L22, Col (d) \$ - 46 Projected Amount WP1, L62, Col (e) \$ -		9. Adjustment to Other Deductions per K.S.A 66-101f(a), if any:		
42 Tele 43 44 40. Adjustment to Principal 45 46 Projected Amount 47 48 49 44 45 46 47 48 49 49 41 42 43 44 45 46 47 48 49 49 49 40 41 41 42 43 44 45 46 47 48 49 49 49 40 40 41 41 42 43 44 45 46 47 48 49 49 49 40 40 41 41 42 43 44 44 45 <			WP6	\$ -
43 44 10. Adjustment to Principal 45 Historical Amount Pg.1, L22, Col (d) \$ - 46 Projected Amount WP1, L62, Col (e) \$ -				
4410. Adjustment to Principal45Historical Amount46Projected Amount47WP1, L62, Col (e)		• • • •		<u> </u>
45 Historical Amount Pg.1, L22, Col (d) \$ - 46 Projected Amount WP1, L62, Col (e) \$ -		10. Adjustment to Principal		
46 Projected Amount WP1, L62, Col (e) \$-		•	Pg.1, L22, Col (d)	\$ -
			-	
•		5		
		•		

Southern Pioneer Electric Company 34.5kV Formula Based Rate Work Paper 3 - Allocation Factors Historical Test Year Ending December 31, xxxx

Line <u>No.</u>	Description	Source	<u>Allocator</u>	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)		\$ -
4			DOM	//DU//01
5	Allocation Factor	L2 / L3	DOM	#DIV/0!
6 7	Labor Allocation Factor			
8	Transmission Wages			\$ -
o 9	-	WP1, L51, Col (d)		р -
	Allocated Distribution Wages			\$ -
10	Total Distribution Wages Allocation Factor	WP1, L52, Col (d)	DOM	\$ - #DIV/0!
11 12	Anocation Factor	L5 L10 * L11	DOM	
12	Total LAC Words	L10 + L11 L8 + L12		#DIV/0! #DIV/0!
	Total LAC Wages	L8 + L12		#DIV/0!
14				
15	Total Wages Other than A&G			¢
16	Total Wages	WP1, L57, Col (d)		\$ -
17	Less: Administration & General Wages	WP1, L56, Col (d)		- -
18		L16 - L17		\$ -
19			LAD	//DU//01
20	Transmission Labor Allocator	L13 / L18	LAB	#DIV/0!
21	Not Diant Allocation Factor			
22	Net Plant Allocation Factor Plant-in-Service			
23 24				¢
	Transmission	WP1, L11, Col (d)		\$ -
25	Distr. Plant Used to provide Local Access Delivery Service	L2		\$ -
26	General Plant			¢
27 28	Total General Plant	WP1, L23, Col (d)	LAD	\$ -
28 29	Allocation Factor	L20	LAB	#DIV/0! #DIV/0!
29 30	Total I. A.C. Diant in Coming	L27 * L28		#DIV/0!
	Total LAC Plant-in-Service	L24 + L25 + L29		#DIV/0!
31				
32	Accumulated Reserves for Depreciation			¢
33	Transmission	WP1, L11, Col (e)		\$-
34	Distr. Plant Used to provide Local Access Delivery Service	WP1, L16, Col (e)		\$ -
35	Allocated General Plant Total General Plant			¢
36		WP1, L23, Col (e)	LAD	\$ -
37 38	Allocation Factor	L20	LAB	#DIV/0!
	Total I.A.C. Assume Dama Dam	L36 * L37		#DIV/0!
39 40	Total LAC Accum. Depr. Res.	L33 + L34 + L38		#DIV/0!
	Not Diant Lload in LAC	120 120		
41	Net Plant Used in LAC	L30 - L39		#DIV/0!
42				¢
43	Total Plant in Service	WP1, L24, Col (d)		\$ -
44	Less: Total Accum. Reserves for Depr.	WP1, L24, Col (e)		<u>\$</u> -
45	Total Net Plant	L43 - L44		\$ -
46		* ** ** *=		
47	Transmission Net Plant Allocator	L41 / L45	NP	#DIV/0!

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

(a) Line	(b)	(c)		(d) t orical		(e)	Ad	(f) justed	(g) Allocati	(h) ion Factor	(i) Allocated
<u>No</u>	Item	Source	Tot A	Amount	<u>Adju</u>	stment	An	nount	Name	Value	to FBR
					pg 1,	Col (e)			pg.1 Col	(g) and (h)	
1	Interest Expense (LT Interest plus Interest-Other)	WP1, L63, Col (d)	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
2	Depreciation Expense	Pg.1, L0, Col (d)	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
3	Non-cash Other Deductions (Amortizations)	WP1, L69, Col (d)	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
4	Cash Capital Credits Received	WP1, L68, Col (d)	\$	-	\$	-	\$	-	NP	#DIV/0!	#DIV/0!
5	Resultant Amount	Sum (L7:L10)	\$	-			\$	-		_	#DIV/0!

Southern Pioneer Electric Company 34.5kV Formula Based Rate Work Paper 5 - Summary of Local Access Billing Demands (kW) For the Historical Test Year Ending December 31, xxxx

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1 7	Total Local Access System	-	-	-	-	-	-	-	-	-	-	-	-	-
2	CP Date													
3	CP Time (hour Ending) CST													
4														
5	Wholesale Customers @ Del. Pt.													
0		-	-	-	-	-	-	-	-	-	-	-	-	-
/		-	-	-	-	-	-	-	-	-	-	-	-	
0		-	-	-	-	-	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-	-	-	-	-	-
10		-	-	-	-	-	-	-	-	-	-	-	-	-
11		-	-	-	-	-	-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-	-	-	-		-
14		-	-	-	-	-	-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-	-	-	-	-	-
16		-	-	-	-	-	-	-	-	-	-	-	-	-
17		-	-	-	-	-	-	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-	-	-	-	-	-	-
19	SubtotalWholesale	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Losses @ 0.00% of 34.5 kV Output	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Subtotal with Losses (@ Source)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Southour Disease Datail													
	Southern Pioneer Retail													
24 25	Retail with Losses (@ Source)	-	-	-	-	-	-	-	-	-	-	-	-	-
	Losses @ 0.00% of 34.5 kV Input Retail @ Delivery Point		-	-	-	-	-	-	-	-	-	-	-	
26 27	Ketan w Denvery Point	-	-	-	-	-	-	-	-	-	-	-	- L	-
	Total Load (Wholesale @ Source/before losses +	Potoil @ Dolivory P	(oint)										Г	1
20	Total Load (wholesale @ Source/before losses +	Ketan w Delivery P	UIIII)											-

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

Account	Description	Total Adjustment*

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

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

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 the Historical Test Year Ending December 31, xxxx

(a)	(b)	(c)			(d)			(e)	(f)	(i)	(j)	(k)		
											Allocat	ion of Retail Rate Adj	ustment		
		Histo	rical	Historical	Power Costs	Base Power	Historical	Total Power	Base			Adjusted Base		Resultant Tot	% Chg
Line		Reve	nue	Energy	Per kWh Sold	Costs Recovered	ECA-2 Revenue	Costs Recovered	Revenue by		34.5kV FBR	Revenue by		Rate Rev	on Tot Rev
No.	Rate Schedule	Rate	es ¹	Sales 1	from last COS	in Rates	By Rate 1	in Rates	Rate	Percent	Adjustment	Rate	Percent		
		(\$)	(kWh)	(cents/kWh)	(\$)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(%)		
1	Residential Service (RS)														
2	General Use	\$	-	-	0.00	\$ -	\$ -	\$-	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	Space Heating	\$	-	-	0.00	\$ -	\$-	\$ -	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	General Service Small (GSS)	\$	-	-	0.00	\$ -	\$ -	\$-	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	General Service Large (GSL)	\$	-	-	0.00	\$ -	\$ -	\$-	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	General Service Space Heating	\$	-	-	0.00	\$ -	\$ -	\$-	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7	Industrial Service (IS)	\$	-	-	0.00	\$ -	\$ -	\$-	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	Interruptible Industrial Service (INT)	\$	-	-		\$ -	\$-	\$ -	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.0%
9	Real -Time Pricing (RTP) ²	\$	-	-	0.00	\$ -	\$ -	\$ -	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	Sub-transmission Level Service (STR) 3	\$	-	-	0.00	N.A.	N.A.	N.A.	N.A.	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	Municipal Power Service (M-I)	\$	-	-	0.00	\$ -	\$ -	\$ -	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	Water Pumping Service (WP)	\$	-	-	0.00	\$ -	\$ -	\$ -	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13	Irrigation Service (IP-I)	\$	-	-	0.00	\$ -	\$ -	\$ -	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14	Temporary Service (CS)	\$	-	-	0.00	\$ -	\$ -	\$ -	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	Lighting	\$	-	-	0.00	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
16	Total Retail Rates	\$	-	-		\$ -	\$ -	\$ -	\$-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

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 34.5kV STR pay their share of 34.5 kV system costs in the

Exhibit 1-4 Page 10

Southern Pioneer Electric Company 34.5kV Formula Based Rate 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

Res	Residential
Res	Residential Heating
Comm	Commercial Small
Comm	Commercial Large
Comm	Commercial Space Heating
Ind	Industrial
	Industrial Interruptible
Ind	Real Time Pricing
Ind	Industrial-Sub Trans 34.5
Ind	Industrial-Sub Trans 115
Irr	Irrigation
Comm	Commercial Municipal
WP	Water Pumping
Lights	Street Lighting
Temp	Temporary Service
Resale	Resale
Own Use	Own Use
Revenue Totals by Retail Rate Class	
Res	Residential
Res	Residential Heating
Comm	Commercial Small
Comm	Commercial Large
Comm	Commercial Space Heating
Ind	Industrial

Commercial Space Heating Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 115

Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service

Resale Own Use

Comm WP Lights Temp

Resale Own Use

Ind Ind Ind Ind Irr



Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
\$ -	\$ 	\$ -	\$ -	\$ -	\$ -	\$	-						
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$	-											
\$ -	\$												

PCA Totals by Retail Rate Class		Jan	Feb		Mar		Apr	May		Jun		Jul		Aug	:	Sep	Oct	Nov		Dec	Total	
Res	Residential	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	- -	\$	· -	\$ 	\$	-	\$-	\$	-
Res	Residential Heating	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	- :	\$-	\$	-
Comm	Commercial Small	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	-	\$-	\$	-
Comm	Commercial Large	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	- :	\$-	\$	-
Comm	Commercial Space Heating	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	-	\$-	\$	-
Ind	Industrial	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	- :	\$-	\$	-
	Industrial Interruptible	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	-	\$-	\$	-
Ind	Real Time Pricing	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	- :	\$-	\$	-
Ind	Industrial-Sub Trans 34.5	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	- :	\$-	\$	-
Ind	Industrial-Sub Trans 115	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	-	\$-	\$	-
Irr	Irrigation	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	- :	\$-	\$	-
Comm	Commercial Municipal	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	-	\$-	\$	-
WP	Water Pumping	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	-	\$-	\$	-
Lights	Street Lighting	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	- :	\$-	\$	-
Temp	Temporary Service	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	-	\$-	\$	-
Resale	Resale	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	- :	\$-	\$	-
Own Use	Own Use	\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ 	\$	- :	\$-	\$	-
		\$ -	\$-	\$	-	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$-	\$	-
Cons Totals by Retail Rate Class		Jan	F	eb	M	ar	Apr		Мау	Ju	n	Ju	ıl	Aug		Sep	Oct		Nov	De	c	Avg Co
Res Res	Residential Residential Heating																					

Res	Residential	
Res	Residential Heating	
Comm	Commercial Small	
Comm	Commercial Large	
Comm	Commercial Space Heating	
Ind	Industrial	
	Industrial Interruptible	
Ind	Real Time Pricing	
Ind	Industrial-Sub Trans 34.5	
Ind	Industrial-Sub Trans 115	
Irr	Irrigation	
Comm	Commercial Municipal	
WP	Water Pumping	
Lights	Street Lighting	
Temp	Temporary Service	
Resale	Resale	
Own Use	Own Use	

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

#DIV/0! per kWh Adjustment for Lighting -- from Part II on page 2

					#DIV/0!	per kWh Adju	ustment for Ligh	nting fro
Private Area / Street Lighting (PAL-SL-I) Private Area Light (Coop owned)					kWh		Resultant	Rate
On Existing Pole					Estimate			
100 W P.A.L. Cust 0%	a		-	/mo.	40	#DIV/0!	#DIV/0!	
100 W P.A.L. Cust 100%	a		-	/mo.	40		#DIV/0!	
150 W P.A.L. Cust 0%	@		-	/mo.	60	#DIV/0!	#DIV/0!	/mo.
150 W P.A.L. Cust 100% 200 W P.A.L. Cust 0%	@ @		-	/mo. /mo.	60 80	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	/mo. /mo.
200 W P.A.L. Cust 0% 200 W P.A.L. Cust 50%	(0)		-	/mo.	80	#DIV/0!	#DIV/0!	/mo.
200 W P.A.L. Cust 100%	(0)		2	/mo.	80	#DIV/0!	#DIV/0!	/mo.
On New Pole (Wood)	c	φ		, m o.	00			/110.
100 W P.A.L. Cust 0%	@	\$	-	/mo.	40	#DIV/0!	#DIV/0!	/mo.
100 W P.A.L. Cust 100%	a	\$	-	/mo.	40	#DIV/0!	#DIV/0!	/mo.
150 W P.A.L. Cust 0%	a	\$	-	/mo.	60	#DIV/0!	#DIV/0!	/mo.
150 W P.A.L. Cust 100%	a	\$	-	/mo.	60	#DIV/0!	#DIV/0!	/mo.
200 W P.A.L. Cust 0%	a		-	/mo.	80	#DIV/0!	#DIV/0!	/mo.
200 W P.A.L. Cust 100%	a	\$	-	/mo.	80	#DIV/0!	#DIV/0!	/mo.
Flood Lights								
On Existing Pole 150 W Flood Cust 0%	@	\$		1000	60	#DIV/01	#DIV/01	/mo.
150 W Flood Cust 0%	@		-	/mo. /mo.	60	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	/mo.
400 W Flood Cust 0%	(d		_	/mo.	160	#DIV/0!	#DIV/0!	/mo.
400 W Flood Cust 50%	a		-	/mo.	160	#DIV/0!	#DIV/0!	/mo.
400 W Flood Cust 100%	a		-	/mo.	160	#DIV/0!	#DIV/0!	/mo.
1000 W Flood M.H. Cust 0%	a	\$	-	/mo.	402	#DIV/0!	#DIV/0!	/mo.
1000 W Flood M.H. Cust 100%	a	\$	-	/mo.	402	#DIV/0!	#DIV/0!	/mo.
On New Pole (Wood)								
150 W P.A.L. Cust 0%	@		-	/mo.	60	#DIV/0!	#DIV/0!	/mo.
150 W P.A.L. Cust 100%	a		-	/mo.	60	#DIV/0!	#DIV/0!	/mo.
400 W P.A.L. Cust 0%	a		-	/mo.	160	#DIV/0!	#DIV/0!	
400 W P.A.L. Cust 100%	a		-	/mo.	160	#DIV/0!	#DIV/0!	/mo.
1000 W Flood M.H. Cust 0%	0		-	/mo.	402	#DIV/0!	#DIV/0!	/mo.
1000 W Flood M.H. Cust 100%	a	\$	-	/mo.	402	#DIV/0!	#DIV/0!	/mo.
Street Lights On Existing Pole								
100 W P.A.L. Cust 0%	@	\$		/mo.	40	#DIV/0!	#DIV/0!	/mo.
100 W P.A.L. Cust 100%	(0		_	/mo.	40	#DIV/0!	#DIV/0!	/mo.
150 W P.A.L. Cust 0%	a		-	/mo.	60	#DIV/0!	#DIV/0!	/mo.
150 W P.A.L. Cust 100%	a		-	/mo.	60	#DIV/0!	#DIV/0!	/mo.
200 W P.A.L. Cust 0%	a	\$	-	/mo.	80	#DIV/0!	#DIV/0!	/mo.
200 W P.A.L. Cust 100%	a	\$	-	/mo.	80	#DIV/0!	#DIV/0!	/mo.
On New Pole (Wood)								
100 W P.A.L. Cust 0%	@		-	/mo.	40		#DIV/0!	/mo.
100 W P.A.L. Cust 100%	a		-	/mo.	40	#DIV/0!	#DIV/0!	/mo.
150 W P.A.L. Cust 0%	a		-	/mo.	60	#DIV/0!	#DIV/0!	/mo.
150 W P.A.L. Cust 100%	a		-	/mo.	60	#DIV/0!	#DIV/0!	/mo.
200 W P.A.L. Cust 0%	@		-	/mo.	80	#DIV/0!	#DIV/0!	/mo.
200 W P.A.L. Cust 100%	a	\$	-	/mo.	80 Estimate	#DIV/0!	#DIV/0!	/mo.
On Existing Pole 100 W Cobra Head Cust 0%	@	\$		/mo.	Estimate 40	#DIV/0!	#DIV/01	/mo.
100 W Cobra Head Cust 0%	a a		-	/mo. /mo.	40		#DIV/0! #DIV/0!	/mo. /mo.
150 W Cobra Head Cust 100%	(0)		-	/mo.	40	#DIV/0!	#DIV/0!	/mo.
150 W Cobra Head Cust 100%	(0		_	/mo.	60	#DIV/0!	#DIV/0!	/mo.
200 W Cobra Head Cust 0%	a		-	/mo.	80	#DIV/0!	#DIV/0!	/mo.
200 W Cobra Head Cust 100%	a		-	/mo.	80		#DIV/0!	
250 W Cobra Head Cust 0%	a	\$	-	/mo.	100	#DIV/0!	#DIV/0!	/mo.
250 W Cobra Head Cust 100%	a	\$	-	/mo.	100	#DIV/0!	#DIV/0!	/mo.
400 W Cobra Head Cust 0%	a	\$	-	/mo.	160	#DIV/0!	#DIV/0!	/mo.
400 W Cobra Head Cust 100%	@	\$	-	/mo.	160	#DIV/0!	#DIV/0!	/mo.
On New Pole (Wood)								
100 W Cobra Head Cust 0%	a		-	/mo.	40	#DIV/0!	#DIV/0!	/mo.
100 W Cobra Head Cust 100%	a		-	/mo.	40	#DIV/0!	#DIV/0!	/mo.
150 W Cobra Head Cust 0%	0		-	/mo.	60	#DIV/0!	#DIV/0!	/mo.
150 W Cobra Head Cust 100% 200 W Cobra Head Cust 0%	@	-	-	/mo.	60		#DIV/0!	
200 W Cobra Head Cust 0%	(@) \$) \$	-	/mo.	80 80		#DIV/0! #DIV/0!	
250 W Cobra Head Cust 100%	(0)		2	/mo. /mo.	100	#DIV/0!	#DIV/0!	
250 W Cobra Head Cust 100%	a		_	/mo.	100		#DIV/0!	/mo.
400 W Cobra Head Cust 0%	a		-	/mo.	160		#DIV/0!	/mo.
400 W Cobra Head Cust 100%	a		-	/mo.	160		#DIV/0!	
On New Pole (Steel)								
100 W Cobra Head Cust 0%	a	\$	-	/mo.	40	#DIV/0!	#DIV/0!	/mo.
100 W Cobra Head Cust 100%	a		-	/mo.	40		#DIV/0!	
150 W Cobra Head Cust 0%	a		-	/mo.	60		#DIV/0!	/mo.
150 W Cobra Head Cust 100%	a		-	/mo.	60		#DIV/0!	/mo.
200 W Cobra Head Cust 0%	a		-	/mo.	80		#DIV/0!	/mo.
200 W Cobra Head Cust 100%	a		-	/mo.	80		#DIV/0!	
250 W Cobra Head Cust 0%	@		-	/mo.	100		#DIV/0!	/mo.
250 W Cobra Head Cust 100%	@		-	/mo.	100		#DIV/0!	/mo.
400 W Cobra Head Cust 0%		\$	-	/mo.	160		#DIV/0!	
400 W Cobra Head Cust 100%	a	\$	-	/mo.	160	#DIV/0!	#DIV/0!	/mo.

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

#DIV/0! per kWh Adjustment for Lighting -- from Part II on page 2

		#DIV/0! per k	Wh Adjustment for Ligh	ting from Part II on page	2
Security (Decorative) Lighting Service (DOL-I)		Resultant Rate			
Coop Owned		kWh			
Acorn		estimate			
35 W HPS Cust 0%	@ \$ - /mo.	14	#DIV/0! #DIV/0!	/mo.	
35 W HPS Cust 100%	@ \$ - /mo.		#DIV/0! #DIV/0!	/mo.	
100 W HPS Cust 0%	@ \$ - /mo.		#DIV/0! #DIV/0!		
100 W HPS Cust 50%	@ \$ - /mo.		#DIV/0! #DIV/0!		
100 W HPS Cust 100%	@ \$ - /mo.		#DIV/0! #DIV/0!		
250 W HPS Cust 0%	@ \$ - /mo.		#DIV/0! #DIV/0!		
250 W HPS Cust 100%	@ \$ - /mo.	100	#DIV/0! #DIV/0!	/mo.	
Single Globe					
35 W HPS Cust 0%	@ \$ - /mo.	14	#DIV/0! #DIV/0!	/mo.	
35 W HPS Cust 100%	@ \$ - /mo.	14	#DIV/0! #DIV/0!	/mo.	
70 W HPS Cust 0%	@ \$ - /mo.	28	#DIV/0! #DIV/0!	/mo.	
70 W HPS Cust 100%	@ \$ - /mo.		#DIV/0! #DIV/0!	/mo.	
100 W HPS Cust 0%	@ \$ - /mo.		#DIV/0! #DIV/0!	/mo.	
100 W HPS Cust 100%	@ \$ - /mo.		#DIV/0! #DIV/0!	/mo.	
150 W HPS Cust 0% 150 W HPS Cust 100%	@ \$ - /mo. @ \$ - /mo.		#DIV/0! #DIV/0! #DIV/0! #DIV/0!	/mo.	
150 w Hr 3 Cust 100%	@ \$ - /mo.	00	#DIV/0: #DIV/0:	/110.	
Multi Globe					
70 W HPS Cust 0%	@ \$ - /mo.	140	#DIV/0! #DIV/0!		
70 W HPS Cust 100%	@ \$ - /mo.		#DIV/0! #DIV/0!		
100 W HPS Cust 0%	@ \$ - /mo.		#DIV/0! #DIV/0!		
100 W HPS Cust 100%	@ \$ - /mo.		#DIV/0! #DIV/0!		
150 W HPS Cust 0%	@ \$ - /mo. @ \$ - /mo.		#DIV/0! #DIV/0!		
150 W HPS Cust 100%	@ \$ - /mo.	300	#DIV/0! #DIV/0!	/mo.	
Security (Decorative) Lighting Service (DOL-I)					
Lantern					
35 W HPS Cust 0%	@\$ - /mo.		#DIV/0! #DIV/0!		
35 W HPS Cust 100% 100 W HPS Cust 0%	@ \$ - /mo. @ \$ - /mo.		#DIV/0! #DIV/0! #DIV/0! #DIV/0!		
100 W HPS Cust 100%	@ \$ - /mo.		#DIV/0! #DIV/0!		
250 W HPS Cust 100 %	@ \$ - /mo.		#DIV/0! #DIV/0!		
250 W HPS Cust 100%	@ \$ - /mo.		#DIV/0! #DIV/0!		
Shoebox 100 WLIPS - Curt 0%		40	#DIV/01 #DIV/01	/	
100 W HPS Cust 0% 100 W HPS Cust 100%	@ \$ - /mo. @ \$ - /mo.		#DIV/0! #DIV/0! #DIV/0! #DIV/0!	/mo.	
250 W HPS Cust 0%	@ \$ - /mo.		#DIV/0! #DIV/0!	/mo.	
250 W HPS Cust 100%	@ \$ - /mo.		#DIV/0! #DIV/0!	/mo.	
400 W HPS Cust 0%	@ \$ - /mo.		#DIV/0! #DIV/0!	/mo.	
400W HPS Cust 100%	@ \$ - /mo.		#DIV/0! #DIV/0!	/mo.	
800 W HPS Cust 0%	@ \$ - /mo.		#DIV/0! #DIV/0!	/mo.	
800 W HPS Cust 100%	@ \$ - /mo.	320	#DIV/0! #DIV/0!	/mo.	
Vapor Street Lighting Ornamental Service (OSL-V-I) Frozen 175 W MV	@ \$ - /mo.	63	#DIV/0! #DIV/0!	/mo. #DIV/0!	Prior Annual §
250 W MV	@ \$ - /mo.		#DIV/0! #DIV/0!		s S
400 W MV	@\$ - /mo.		#DIV/0! #DIV/0!		\$
100 W HPS	@ \$ - /mo.		#DIV/0! #DIV/0!		\$
150 W HPS	@ \$ - /mo.		#DIV/0! #DIV/0!		\$
200 W HPS	@ \$ - /mo.	80	#DIV/0! #DIV/0!	/mo. #DIV/0!	\$
					\$
Controlled Private Area Lighting (PAL-I) Frozen 175 W MV	@ \$ - /mo.	63	#DIV/0! #DIV/0!	/mo, #DIV/0!	\$ \$
400 W MV	@ \$ - /mo.			/mo. #DIV/0! /mo. #DIV/0!	5 S
400 W MV (Flood)	@ \$ - /mo.			/mo. #DIV/0!	s
1000 W MV (Flood)	@ \$ - /mo.		#DIV/0! #DIV/0!	/mo. #DIV/0!	s
100 W HPS	@ \$ - /mo.		#DIV/0! #DIV/0!	/mo. #DIV/0!	s
200 W HPS	@ \$ - /mo.		#DIV/0! #DIV/0!		ŝ
150 W HPS (Flood)	@\$ - /mo.		#DIV/0! #DIV/0!		\$
400 W HPS (Flood)	@ \$ - /mo.	160	#DIV/0! #DIV/0!	/mo. #DIV/0!	\$
Starset Linkting Semina Durch to Day (ST D)					
Street Lighting Service Dusk to Dawn (SL-I) Inc 1000 lumen lamps	@\$ - /mo.	34	#DIV/0! #DIV/0!	/mo. #DIV/0!	
MV 7000 lumen lamps	@ \$ - /mo.		#DIV/0! #DIV/0!		
	C \$ /110.				

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

Residential Service (RS)			Per kWh Rate Adj from page 2, Part II, colu	Resultant per kWh Rates							
General Use			#DIV/0!	iiii (k)							
Customer Charge	@	/month									
Delivery Charge											
Summer - All kWh	@ \$	- /kWh		#DIV/0!	/kWh						
Winter (Oct-May)	- +	- /kWh		#DIV/0!	/kWh						
Energy Cost Adjustment	@	/kWh									
Succe Heating			#DIV/0!	* only for 2nd block in winter		Hardin - and hi		"D	L Comonal Un		- in the Ord black in the Winter
Space Heating Customer Charge	@	/month	#D1v/0:	· only for 2nd block in winter	space	ricaulig are o	meu same rates	s as Residentia	I - General Us	se except for usage ocurri	ng in the 2nd block in the Winter
Delivery Charge	e	/ monu					actual adj.	Gets up to	Still Need	Resultant Space Heat	
Summer - All kWh	@	/kWh		#DIV/0!	/kWh		#DIV/0!	#DIV/0!			_
Winter (Oct-May)								1			
0-800 kWh	@\$	- /kWh		#DIV/0!	/kWh						
801-5800 kWh	@\$	- /kWh		#DIV/0!	/kWh						
5801 kWh and above	@\$	- /kWh		#DIV/0!	/kWh						
Energy Cost Adjustment	@	/kWh									
General Service Small (GSS)	0	<i>i</i>	#DIV/0!								
Customer Charge	@	/month									
Delivery Charge Summer - (July to Oct.)	@\$	- /kWh		#DIV/0!	/kWh						
Winter (Nov-Jun)		- /kwn - /kWh		#DIV/0! #DIV/0!	/kWh						
Energy Cost Adjustment	@ @	- /kwn /kWh		#DIV/0!	/K W II						
Energy Cost Aujustinent	w.	/ K VV II									
General Service Large (GSL)			#DIV/0!								
Customer Charge	@	/month									
Demand Charge per kW>9											
Summer - (July to Oct.)	@	/kW									
Winter (Nov-Jun)	@	/kW									
Delivery Charge											
Summer - (July to Oct.)	@\$	- /kWh		#DIV/0!	/kWh						
Winter (Nov-Jun)	@ \$	- /kWh		#DIV/0!	/kWh						
Energy Cost Adjustment	@	/kWh									
	W	/KW II	#DIV/0!	* for heating months only		Note that pe	er SPECo, all	Commercial S	pace Heat cu	istomers are on GSL.	
General Service Space Heating Demand Charge per kW>9	W	/kwn	#DIV/0!	* for heating months only		Note that pe	er SPECo, all actual adj.	Commercial S Gets up to		istomers are on GSL.	٦
General Service Space Heating	@	/kwn /kW	#DIV/0!	* for heating months only		Note that pe				1 Space Heat only	7
General Service Space Heating Demand Charge per kW>9			#DIV/0!	* for heating months only		Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	3
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge	@ @	/kW /kW	#DIV/0!			Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only]
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun)	@ @	/kW /kW /kWh	#DIV/0!	#DIV/0!		Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	3
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL(GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos)	@ @ @	/kW /kW /kWh	#DIV/0!	#DIV/0! #DIV/0!		Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	3
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL(GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June)	@ @	/kW /kW /kWh	#DIV/0!	#DIV/0!	/kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	3
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL(GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos)	@ @ @	/kW /kW /kWh	#DIV/0!	#DIV/0! #DIV/0!	/kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	3
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL(GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment	@ @ @	/kW /kW /kWh		#DIV/0! #DIV/0!	/kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	3
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL (GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS)	@ @ @ @ \$	/kW /kW /kWh /kWh - /kWh	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	/kWh	Note that po	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL(GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge	@ @ @	/kW /kW /kWh		#DIV/0! #DIV/0!	/kWh	Note that po	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL(GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge Demand Charge per kW>10	@ @ @ @ \$	/kW /kW /kWh /kWh - /kWh		#DIV/0! #DIV/0!	/kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL(GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge	@ @ @ @ \$ @	/kW /kWh /kWh - /kWh		#DIV/0! #DIV/0!	/kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL(GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge Demand Charge per kW>10 Summer - (July to Oct.)	@ @ @ \$ @	/kW /kW /kWh /kWh - /kWh /month /kW		#DIV/0! #DIV/0!	/kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL (GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun)	@ @ @ \$ @	/kW /kW /kWh /kWh - /kWh /month /kW		#DIV/0! #DIV/0!	/kWh /kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge pr kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL (GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge Demand Charge pr kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Delivery Charge	@ @ @ \$ @ @ @ @ @	/kW /kWh /kWh - /kWh /month /kW /kW - /kWh		#DIV/0! #DIV/0! #DIV/0!		Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL(GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Delivery Charge Summer - (July to Oct.)	@ @ @ \$ @ @ @ @ @ @ @ %	/kW /kWh /kWh /kWh - /kWh /month /kW /kW		#DIV/0! #DIV/0! #DIV/0!	/kWh	Note that po	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL(GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Delivery Charge Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment	@ @ @ \$ @ @ @ @ @ % @ \$ @ \$	/kW /kWh /kWh - /kWh /month /kW /kW - /kWh	#DIV/0!	#DIV/0! #DIV/0! #DIV/0!	/kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL(GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Delivery Charge Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment Industrial Service-Primary Discount	@ @ @ @ \$ @ \$ @ \$ @	/kW /kWh /kWh /kWh - /kWh /kW - /kWh - /kWh - /kWh		#DIV/0! #DIV/0! #DIV/0!	/kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL(GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Delivery Charge Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment	@ @ @ \$ @ @ @ @ @ % @ \$ @ \$	/kW /kWh /kWh - /kWh /month /kW /kW - /kWh	#DIV/0!	#DIV/0! #DIV/0! #DIV/0!	/kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL (GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Delivery Charge Summer - (July to Oct.) Winter (Nov-Jun) Delivery Charge Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment Industrial Service-Primary Discount Customer Charge Demand Charge per kW>10	@ @ @ \$ @ @ @ \$ @ \$ @	/kW /kWh /kWh /kWh - /kWh /kW - /kWh - /kWh /kWh /month	#DIV/0!	#DIV/0! #DIV/0! #DIV/0!	/kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL (GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Delivery Charge Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment Industrial Service-Primary Discount Customer Charge Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment Industrial Service-Primary Discount Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Summer - (July to Oct.)	@ @ @ @ \$ @ @ @ @ @ @ @ @ @	/kW /kWh /kWh /kWh - /kWh /month /kW /kWh /month /kW	#DIV/0!	#DIV/0! #DIV/0! #DIV/0!	/kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL(GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment Industrial Service-Primary Discount Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment	@ @ @ \$ @ @ @ \$ @ \$ @	/kW /kWh /kWh /kWh - /kWh /kW - /kWh - /kWh /kWh /month	#DIV/0!	#DIV/0! #DIV/0! #DIV/0!	/kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL (GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Delivery Charge Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment Industrial Service-Primary Discount Customer Charge Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment Industrial Service-Primary Discount Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Summer - (July to Oct.)	@ @ @ @ \$ @ @ @ @ @ @ @ @ @	/kW /kWh /kWh /kWh - /kWh /month /kW /kWh /month /kW	#DIV/0!	#DIV/0! #DIV/0! #DIV/0!	/kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL(GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Delivery Charge Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment Industrial Service-Primary Discount Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment Industrial Service-Primary Discount Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment Ustomer Charge Demand Charge per kW>10 Summer (Nov-Jun) Delivery Charge Demand Charge per kW>10 Summer (Nov-Jun) <td>@ @ @ \$ @ @ @ @ @ @ @ @ @ @ @ @ @ @ @ @</td> <td>/kW /kW /kWh /kWh - /kWh /kW /kW /kWh /kWh /kWh /kW</td> <td>#DIV/0!</td> <td>#DIV/0! #DIV/0! #DIV/0! #DIV/0!</td> <td>/kWh /kWh</td> <td>Note that pe</td> <td>actual adj.</td> <td>Gets up to</td> <td>Still Need</td> <td>1 Space Heat only</td> <td></td>	@ @ @ \$ @ @ @ @ @ @ @ @ @ @ @ @ @ @ @ @	/kW /kW /kWh /kWh - /kWh /kW /kW /kWh /kWh /kWh /kW	#DIV/0!	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	/kWh /kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	
General Service Space Heating Demand Charge per kW>9 Summer - (July to Oct.) Winter (Nov-Jun) Energy Charge GSL (GSL summer rate for non-heat mos) GSS (GSS summer rate for non-heat mos) Heating (November - June) Energy Cost Adjustment Industrial Service (IS) Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Delivery Charge Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment Industrial Service-Primary Discount Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment Industrial Service-Primary Discount Customer Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Delivery Charge Demand Charge per kW>10 Summer - (July to Oct.) Winter (Nov-Jun) Delivery Charge Summer - (July to Oct.) Winter (Nov-Jun) <	@ @ @ \$ @ @ @ \$ @ @ @ @ @ @ @ @ @ @ @ @	/kW /kWh /kWh - /kWh /month /kW /kWh - /kWh /kWh /month /kW /kW	#DIV/0!	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	/kWh /kWh	Note that pe	actual adj.	Gets up to	Still Need	1 Space Heat only	

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

Per kWh Rate Adj Resultant per kWh Rates

						ltant per kWh Rates	
					from page 2, Part II, column (k)		
Interruptible Industrial Service (INT)	_				same as IS		
Customer Charge	@			/month			
Demand Charge per kW>10							
Non-Interruptible							
Summer - (July to Oct.)	@			/kW			
Winter (Nov-Jun)	@			/kW			
Interruptible	0			4.337			
Summer - (July to Oct.)	@			/kW			
Winter (Nov-Jun)	@			/kW			
Penalty	@			/kW			
Summer - (July to Oct.) Winter (Nov-Jun)	@			/kW /kW			
	w			/K.W			
Delivery Charge Summer - (July to Oct.)	0	\$		/kWh		#DIV/0!	/kWh
Winter (Nov-Jun)	@		-	/kWh		#DIV/0!	/kWh
Energy Cost Adjustment	@		-	/kWh		#DIV/0:	/күн
Energy Cost Aujustinent	e			/ K VV II			
Real-Time Pricing (RTP)	@			/month			
Customer Charge	@			/month			
Delivery Charge				, monu			
Denvery charge							
Transmission Level Service (STR)							
Service at 34.5 kV Voltage							
Customer Charge	@			/month			
Demand Charge							
Demand Requirements				/kW			
OATT				/kW			
Local Access Charge		\$	-	/kW		#DIV/0!	/kW
Energy Charge		Ψ		/1011		# D1 170.	/101
Energy Charge				/kWh			
Energy Cost Adjustment				/kWh			
Delivery Charge	@			/kWh			/kWh
Service at 115 kV Voltage	e			/			/
Customer Charge	@			/month			
Demand Charge				/ monu			
Demand Requirements	@			/kW			
OATT	@			/kW			
Energy Charge	-						
Energy Charge	@			/kWh			
Energy Cost Adjustment	@			/kWh			
Delivery Charge		\$	-	/kWh			/kWh
		+					
Municipal Power Service (M-I)					#DIV/0!		
Customer Charge	@			/month			
Delivery Charge							
Summer - (July to Oct.)	@	\$	-	/kWh		#DIV/0!	/kWh
Winter (Nov-Jun)	@		-	/kWh		#DIV/0!	/kWh
Energy Cost Adjustment	@			/kWh			
Water Pumping Service (WP)					#DIV/0!		
Customer Charge	@			/month			
Delivery Charge							
Summer - (July to Oct.)	@	\$	-	/kWh		#DIV/0!	/kWh
Winter (Nov-Jun)	@	\$	-	/kWh		#DIV/0!	/kWh
Energy Cost Adjustment	@			/kWh			
Irrigation Service (IP-I))					#DIV/0!		
Demand Charge per HP contracted per year	@			/HP/yr.			
Delivery Charge							
Summer - (July to Oct.)		\$	-	/kWh		#DIV/0!	/kWh
Winter (Nov-Jun)		\$	-	/kWh		#DIV/0!	/kWh
Energy Cost Adjustment	@			/kWh			
Temporary Service (CS)					#DIV/0!		
Delivery Charge		\$	-	/kWh		#DIV/0!	/kWh
Energy Cost Adjustment	@			/kWh			

Exhibit 1-4 Page 16

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

(a)	(b)	(c) Test	(d) 34.5kV FBR	(e)	(f)
Line		Year	Rates	Increase (Decrease)
No.	Rate Schedule	Revenue	Revenue	Amount	Percent
		(\$)	(\$)	(\$)	(%)
1	Residential Service (RS)				
2	General Use	\$ -	#DIV/0!	#DIV/0!	0.0%
3	Space Heating	\$ -	#DIV/0!	#DIV/0!	0.0%
4	General Service Small (GSS)	\$ -	#DIV/0!	#DIV/0!	0.0%
5	General Service Large (GSL)	\$ -	#DIV/0!	#DIV/0!	0.0%
6	General Service Space Heating	\$ -	#DIV/0!	#DIV/0!	0.0%
7	Industrial Service (IS)	\$ -	#DIV/0!	#DIV/0!	0.0%
8	Interruptible Industrial Service (INT)	\$ -	#DIV/0!	#DIV/0!	0.0%
9	Real -Time Pricing (RTP)	\$ -	#DIV/0!	#DIV/0!	0.0%
10	Transmission Level Service (STR)	\$ -	#DIV/0!	#DIV/0!	0.0%
11	Municipal Power Service (M-I)	\$ -	#DIV/0!	#DIV/0!	0.0%
12	Water Pumping Service (WP)	\$ -	#DIV/0!	#DIV/0!	0.0%
13	Irrigation Service (IP-I)	\$ -	#DIV/0!	#DIV/0!	0.0%
14	Temporary Service (CS)	\$ -	#DIV/0!	#DIV/0!	0.0%
15	Lighting	\$ -	#DIV/0!	#DIV/0!	0.0%
16	Total Retail Rates	\$ -	#DIV/0!	#DIV/0!	0.0%

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

(a)	(b)	(c)	(d)	(e)	(f)
Line		Energy	Avera	ge Rate	Increase
No.	Rate Class	Sales	Test Year	Rate Adj.	(Decrease)
		(kWh)	(¢/kWh)	(¢/kWh)	(%)
1	Residential Service (RS)				
2	General Use	-	N.A.	N.A.	N.A.
3	Space Heating	-	N.A.	N.A.	N.A.
4	General Service Small (GSS)	-	N.A.	N.A.	N.A.
5	General Service Large (GSL)	-	N.A.	N.A.	N.A.
6	General Service Space Heating	-	N.A.	N.A.	N.A.
7	Industrial Service (IS)	-	N.A.	N.A.	N.A.
8	Interruptible Industrial Service (INT)	-	N.A.	N.A.	N.A.
9	Real -Time Pricing (RTP)	-	N.A.	N.A.	N.A.
10	Transmission Level Service (STR)	-	N.A.	N.A.	N.A.
11	Municipal Power Service (M-I)	-	N.A.	N.A.	N.A.
12	Water Pumping Service (WP)	-	N.A.	N.A.	N.A.
13	Irrigation Service (IP-I)	-	N.A.	N.A.	N.A.
14	Temporary Service (CS)	-	N.A.	N.A.	N.A.
15	Lighting	-	N.A.	N.A.	N.A.

Prairie Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Revenue Requirement and Rate Calculation For the Historical Test Year Ending December 31, 2013

(a)	(b)	(c)	(d)			(e)	(f)	(g)	(h)	(i)
			Inadjusted				Adjusted			
. .			Historical				Historical	4.11	· • •	FBR
Line No	Description	S	Test Year	A No.		stments	Test Year		tion Factor Factor	Revenue Requirement
INO	Description	Source	[2013]			Amount ce: WP2	[2013]	Name	Irce: WP3	Kequirement
1	Operating Expenses				Sour	ce: wP2		50	irce: WP3	
2	Power Production Expense	WP1, L29, Col (d)	-				\$ -		0.000000 \$	-
3	Cost of Purchased Power	WP1, L30, Col (d)	\$ 19,590,065				\$ 19,590,065		0.000000 \$	
4	Transmission O&M	WP1, L31, Col (d)	\$ 568,443				\$ 568,443		1.000000 \$	
5	Distribution Expense-Operation	WP1, L32, Col (d)	\$ 1,869,477	[1]	\$		\$ 1,869,477	DOM	0.000000 \$	· · · · · ·
6	Distribution Expense-Maintenance	WP1, L33, Col (d)	\$ 763,890	[2]	\$		\$ 763,890	DOM	0.000000 \$	-
7	Consumer Accounts Expense	WP1, L34, Col (d)	\$ 700,775				\$ 700,775		0.000000 \$	-
8	Customer Service and Informational Expense	WP1, L35, Col (d)	\$ 453,751				\$ 453,751		0.000000 \$	-
9	Sales Expense	WP1, L36, Col (d)	\$ -				\$ -		0.000000 \$	-
10	Administration & General	WP1, L37, Col (d)	\$ 1,712,129	[3]	\$	(58,206)	\$ 1,653,923	LAB	0.059095 \$	97,738
11	Total O&M Expense	Sum (L2:L10)							\$	
12	Depreciation and Amortization	WP1, L38, Col (d)	\$ 1,825,431	[4]	\$	104,575	\$ 1,930,006	NP	0.276508 \$	533,662
13	Property Tax	WP1, L43, Col (d)	\$ -				\$ -	NP	0.276508 \$	-
14	Other Taxes	WP1, L44, Col (d)	\$ 630				\$ 630	NP	0.276508 \$	174
15	L.T. Interest	WP1, L45, Col (d)	\$ 1,494,636	[5]	\$	(33,033)	\$ 1,461,603	NP	0.276508 \$	404,145
16	Interest Charged to Construction - Credit	WP1, L46, Col (d)	\$ -	[6]	\$	-	\$ -	NP	0.276508 \$	-
17	Interest-Other	WP1, L47, Col (d)	\$ 262	[7]	\$	5,438	\$ 5,700	NP	0.276508 \$	1,576
18	Other Deductions	WP1, L48, Col (d)	\$ 193,353	[8]	\$	(193,353)	\$ -	NP	0.276508 \$	-
19	Total Cost of Electric Service								\$	1,605,738
20										
21	Margin Requirement									OTIER MDSC
22	Principal Payments	WP1, L62, Col (d)	\$ 861,149	[9]	\$	339,659	\$ 1,200,808	NP	0.27650798	\$ 332,033
23	L.T. Interest	L15	\$ 1,494,636		\$	(33,033)	\$ 1,461,603	NP	0.27650798 \$	404,145 \$ 404,145
24	Subtotal	Sum (L22:23)							\$	404,145 \$ 736,178
25	Required Coverage Ratio	WP1, L64, Col (d)								1.80 1.80
26	Gross Margin Requirements	L24 x L25								727,461 1,325,120
27	Less: Offsets to Margin Requirements	WP4, L4 or L11, Col (i)								404,145 940,200
28	Net Margin Requirement	L26 - L27							\$	323,316 \$ 384,920
29										
30	Total Revenue Requirements									
31	Using the greater of OTIER or MDSC Margin Requirements	L19 + L28								\$1,990,659
32	Divided By Total (Retail and Wholesale) Billing Demand	WP5, L30, Col (Total)								939,321 kW
33	Unadjusted Unit Rate	L31 / L32								\$2.12/kW-mo.
34	Less: Property Tax Surcharge	Dkt. No. 15-PLCE-176-TAR*								\$0.17/kW-mo.
35	Resultant Unit Rate								_	\$1.95/kW-mo.

* Property Tax surcharge is from 14-PLCE-312-TAR, 2013 portion only, as utilized in Commission-approved 15-PLCE-176-TAR (excluding the under-recovery for 2012 due to a partial year for the initial rider).

		the instorical rest real Endi	-8		.,	-	010	
Line	Description	Source			Amount			Notes
No	<u> </u>	(b)	(c)		(d)		(e)	(f)
110			(0)		(4)		(0)	(2)
1	A. Net Plant in Service				As of Decen	ıber	31, 2013	_
2					Plant in		ccum. Res.	
3	1. Facilities Used to Provide Local Access Delivery Service				Service		for Depr.	-
4	Transmission Facilites	Trial Balance		\$	54 701			
5 6	350 Land and Land Rights 352 Structures and Improvements	Trial Balance		\$ \$	54,791 266,060			
7	353 Station Equipment	Trial Balance		\$	6,243,006			
8	355 Poles and Fixtures	Trial Balance		\$	7,386,428			
9	356 O.H. Conductors and Devices	Trial Balance		\$	5,806,675			
10	358 U.G. Conductors and Devices	Trial Balance		\$	3,706			_
11	Subtotal	Sum(L5:L10)		\$	19,760,667	\$	9,812,261	GL acct 108.5
12	Distribution Facilities (If Applicable)							
13	360 Land and Land Rights	Company Direct Assessment			N/A		N/A	
14 15	361 Structures and Improvements	Company Direct Assessment			N/A N/A		N/A N/A	
15	362 Station Equipment Subtotal	Company Direct Assessment L13 + L15		\$	19/24	\$	IN/A	
17	Total	L13 + L15 L11 + L16		\$	- 19,760,667		9,812,261	
18	- otta			Ψ	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ψ	>,012,201	
19	2. All Facilities							
20	301-301 Intangible Plant	Trial Balance			-		-	
21	350-359 Transmission Plant	Trial Balance		\$	19,760,667		9,812,261	
22	360-373 Distribution Plant	Trial Balance		\$	42,991,722		18,560,441	GL acct. 108.6,108.61
23	389-399 General Plant	Trial Balance		\$	4,001,276		1,967,599	GL acct. 108.7-108.78
24	Total			\$	66,753,665	\$	30,340,302	
25 26					Historical		Budget	
20					Test Year		Year	
28	B. Operating Expenses				2013		2014	
29	Power Production Expense	Statement of Operations		\$	-			-
30	Cost of Purchased Power	Statement of Operations		\$	19,590,065			
31	Transmission O&M	Statement of Operations		\$	568,443			
32	Distribution Expense-Operation	Statement of Operations		\$	1,869,477			
33	Distribution Expense-Maintenance	Statement of Operations		\$	763,890			
34	Consumer Accounts Expense	Statement of Operations		\$	700,775			
35	Customer Service and Informational Expense	Statement of Operations		\$	453,751			
36 37	Sales Expense Administrative and General	Statement of Operations		\$ \$	- 1,712,129			
37	Depreciation and Amortization	Statement of Operations Statement of Operations		\$ \$	1,712,129	\$	1,930,006	
39	Depreciation Expense - Distribution	Trial Balance		\$	1,300,080	φ	1,950,000	
40	Depreciation Expense - Transmission	Trial Balance		\$	454,745			
41	Depreciation Expense - General Plant	Trial Balance		\$	70,606			
42	Amortization of AP (booked within Depreciation Expense)	Trial Balance		\$	-			
43	Property Tax	Statement of Operations		\$	-			
44	Other Taxes	Statement of Operations		\$	630			
45	L.T. Interest	Statement of Operations		\$	1,494,636		1,461,603	
46	Interest Charged to Construction - Credit	Statement of Operations		\$	-	\$	-	
47	Interest-Other	Statement of Operations		\$ \$	262	\$	5,700	
48 49	Other Deductions	Statement of Operations		\$	193,353			
50	C. Pavroll							Part of GL acct
51	Transmission	Pavroll Journal (Labor Amt)		\$	57,204			560-573
52	Distribution	Payroll Journal (Labor Amt)		\$	518,874			580-598
53	Customer Accounting	Payroll Journal (Labor Amt)		\$	253,281			901-905
54	Customer Service and Information	Payroll Journal (Labor Amt)		\$	138,650			907-910
55	Sales	Payroll Journal (Labor Amt)		\$	-			911-916
56	Administration and General	Payroll Journal (Labor Amt)		\$	559,383			920-932
57	Total			\$	1,527,392			Non-capitalized items
58			B		TRates 1		Dudat	
59 60	D. Miscellaneous		Prior Year		Historical Test Year		Budget Year	
61	D. Miscellaneous 1. Debt Service		2012		2013		2014	Source/Notes
62	Principal Payments	Supplementary Company Records		\$	861,149	\$	1,200,808	
63	· I ·· · · · · ·	in the second se		+		Ŧ	,,000	· · · · · · · · · · · · · · · · · · ·
64	2. Target OTIER/MDSC	As approved by Commission			1.80			Proposed value in this year's filing
65		-						
66	3. Margin Requirement Offsets							
67	Investment in Associate Organizations - Patronage Capital	Balance Sheet	\$ 173,349		204,327			
68	Generation & Transmission Capital Credits	Statement of Operations		\$	-			
69 70	Other Capital Credits and Patronage Dividends	Statement of Operations		\$ \$	39,433			
70 71	Non-Operating Margins - Interest Cash Received from G&T/Lenders	Statement of Operations		\$ \$	199			Per Company records
71 72	Cash Received Hom G& 1/Lenders	Supplementary Company Records		\$	-			Per Company records.
72	4. Other							
74	AP Amortization Booked in Other Deductions	Supplementary Company Records		\$	193,353			Per Company records.
		• •						

Prairie Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 2 - Adjustments To Historical Test Year Expenses For the Historical Test Year Ending December 31, 2013

	For the Historical Test Year Ending December	31, 2013		
Line		~		
<u>No</u>	<u>Type</u>	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	\$ -	not applicable
3	Total Adjustment	L2	\$ -	not applicable
4			Ŷ	
5	2. Adjustment to Distribution Maintenance Expense per K.S.A. 66-101f(a), if any:			
6	Applicable Disallowance - Distribution Maintainance	WP6	s -	not applicable
7	Total Adjustment	L6	\$ -	not applicable
8	- • • • • • • • • • • • • • • • • • • •		Ŧ	
9	3. Adjustment to Administrative & General per K.S.A. 66-101f(a), if any:			
10	Applicable Disallowance - A&G	WP6	\$ (58,206)	
11	Total Adjustment	L10	\$ (58,206)	
12				
13	4. Adjustment to Depreciation Expense			
14	Historical Amount	Pg.1, L12, Col (d)	\$ 1,825,431	
15	Projected	WP1, L38, Col (e)	\$ 1,930,006	
16	Total Adjustment	L15 - L14	\$ 104,575	
17				
18	5. Adjustment to LT Interest			
19	Historic Amount	Pg.1, L15, Col (d)	\$ 1,494,636	
20	Projected Amount	WP1, L45, Col (e)	\$ 1,461,603	
21	Total Adjustment	L20 - L19	\$ (33,033)	
22				
23	6. Adjustment to Interest Charged To Construction			
24	Historical Amount	Pg.1, L16, Col (d)	\$ -	
25	Projected Amount	WP1, L46, Col (e)	\$ -	
26	Total Adjustment	L25 - L24	\$ -	
27				
28	7. Adjustment to Interest-Other			
29	Historical Amount	Pg.1, L17, Col (d)	\$ 262	
30	Projected Amount	WP1, L47, Col (e)	\$ 5,700	
31	Total Adjustment	L30 - L29	\$ 5,438	
32				
33	8. Adjustment to Other Deductions:	B 4 440 G 14 1	top aca	
34	Historical Amount	Pg.1, L18, Col (d)	\$ 193,353	
35	Less: Amortization of AP booked in Other Deductions	WP1, L74, Col (e)	<u>\$ 193,353</u> \$ -	amort. of AP is constant
36 37	Historical Amount with AP removed	L34 - L35 L36 - L34	\$ - \$ (193,353)	
37	Sub-total Adjustment Less: Applicable Disallowance - Other Deductions	L30 - L34 WP6	\$ (195,555) \$ -	Dkt. No. 15-PLCE-176-TAR
39	Total Adjustment	L37 - L38	\$ (193,353)	DRI. NO. 13-FLCE-170-TAK
40	Total Aujustinent	L57 - L58	\$ (175,555)	
40 41	9. Adjustment to Principal Payments			
41	Historical Amount	Pg.1, L22, Col (a)	\$ 861,149	
42	Projected Amount	WP1, L62, Col (e)	\$ 1,200,808	
44	Total Adjustment	L43 - L42	\$ 339.659	
45				

45

Line <u>No.</u>	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 4	Total Distribution Plant	WP1, L22, Col (d)		\$ 42,991,722
5 6	Allocation Factor	L2 / L3	DOM	-
7	Labor Allocation Factor			
8	Transmission Wages	WP1, L51, Col (d)		\$ 57,204
9	Allocated Distribution Wages			
10	Total Distribution Wages	WP1, L52, Col (d)		\$ 518,874
11	Allocation Factor	L5		\$ -
12		L10 * L11		\$ -
13	Total LAC Wages	L8 + L12		\$ 57,204
14			=	
15	Total Wages Other than A&G			
16	Total Wages	WP1, L57, Col (d)		\$ 1,527,392
17	Less: Administration & General Wages	WP1, L56, Col (d)		559,383
18	Less. Administration & General Wages	L16 - L17	-	\$ 968,009
19		L10 - L17		φ)00,00)
20	Transmission Labor Allocator	L13 / L18	LAB	0.059095
20		2137210	LAD	0.057075
22	Net Plant Allocation Factor			
23	Plant-in-Service			
23	Transmission	WP1, L11, Col (d)		\$ 19,760,667
25	Distr. used to provide Local Access Service	L2		\$ -
26	General Plant			φ
20	Total General Plant	WP1, L23, Col (d)		\$ 4,001,276
28	Allocation Factor	L20	LAB	0.059095
29		L27 * L28		\$ 236,454
30	Total LAC Plant-in-Service	L24 + L25 + L29		\$ 19,997,121
31			=	¢ 17,777,121
32	Accumulated Reserves for Depreciation			
33	Transmission	WP1, L11, Col (e)		\$ 9,812,261
34	Distribution Used in LAC	WP1, L16, Col (e)		\$ -
35	Allocated General Plant			Ψ
36	Total General Plant	WP1, L23, Col (e)		\$ 1,967,599
37	Allocation Factor	L20	LAB	0.059095
38		L36 * L37		\$ 116,275
39	Total LAC Accum. Depr. Res.	L33 + L34 + L38		\$ 9,928,536
40			-	+ ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
41	Net Plant Used in LAC	L30 - L39		\$ 10,068,586
42			=	+
43	Total Plant in Service	WP1, L24, Col (e)		\$ 66,753,665
44	Less: Total Accum. Reserves for Depr.	WP1, L24, Col (e)		\$ 30,340,302
45	Total Net Plant	L43 - L44		\$ 36,413,363
46	Four Port Funt		=	φ 50,115,505
40 47	Transmission Net Plant Allocator	L41 / L45	NP	0.276508

Prairie Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 4 - Margin Requirement Offsets For the Historical Test Year Ending December 31, 2013

(a) Line	(b)	(c)	I	(d) Historical		(e)		(f) Adjusted	(g) Alloca	(h) ation Factor	A	(i) llocated
<u>No</u>	<u>Metric</u>	Source	T	ot Amount	<u>Adjustment</u>		Amount		<u>Name</u>	Name Factor		to FBR
					pg	1, Col (e)			pg.1 C	Col (g) and (h)		
1	OTIER											
2	LT Interest Expense	Pg.1, L15, Col (d)	\$	1,494,636	\$	(33,033)	\$	1,461,603	NP	0.276507982	\$	404,145
3	Cash Received from G&T/lenders	WP1, Col (d), L71	\$	-	\$	-	\$	-	NP	0.276507982	\$	-
4			\$	1,494,636	\$	(33,033)	\$	1,461,603			\$	404,145
5										-		
6	MDSC											
7	LT Interest Expense	L2	\$	1,494,636	\$	(33,033)	\$	1,461,603	NP	0.276507982	\$	404,145
8	Depreciation Expense	Pg.1, L12, Col (d)	\$	1,825,431	\$	104,575	\$	1,930,006	NP	0.276507982	\$	533,662
9	Non-Operating Margins - Interest	WP1, L70, Col (d)	\$	199	\$	-	\$	199	NP	0.276507982	\$	55
10	Cash Patronage Capital*	L18	\$	8,455	\$	-	\$	8,455	NP	0.276507982	\$	2,338
11	Resultant Amount	Sum (L7:L10)	\$	3,328,722			\$	3,400,263			\$	940,200
12										-		
13	*Calculate Pat. Cap. (Cash):											
14	Inv. in Assoc. Org Patr. Capital - Current Yr.	WP1, L67, Col (d)	\$	204,327								
15	Inv. in Assoc. Org Patr. Capital - Prior Yr.	WP1, L67, Col (c)	\$	173,349								
16	Generation & Transmission Capital Credits	WP1, L68, Col (d)	\$	-								
17	Other Capital Cr. and Patronage Dividends	WP1, L69, Col (d)	\$	39,433								
18	Resultant Amount	L15 + L16 + L17 - L14	\$	8,455								

Praire Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate

Work Paper 5 - Summary of Local Access Billing Demands (kW) For the Historical Test Year Ending December 31, 2013

Line 1	Description Total Local Access System ¹	<u>Jan</u> 68,847	<u>Feb</u> 69,439	<u>Mar</u> 63,753	<u>Apr</u> 59,703	<u>May</u> 66,540	<u>Jun</u> 101,745	<u>Jul</u> 108,335	<u>Aug</u> 106,080	<u>Sep</u> 100,890	<u>Oct</u> 66,645	<u>Nov</u> 71,018	<u>Dec</u> 76,804	<u>Total</u> 959,799	
2	CP Date	24	21	25	10	28	26	09	30	07	04	21	06		
3	CP Time (hour Ending)	800	1200	1100	1100	1700	1700	1700	1600	1700	1300	1900	1000		
4															
5	Wholesale Customers @ Del. Pt.														
6	Morganville (Westar)	259	234	261	209	238	432	453	405	529	240	248	570	4,077	
7	Osborne (KMEA)Metered	2,437	2,303	2,423	2,469	2,281	3,925	4,163	4,153	3,828	2,656	1,951	2,705	35,294	
8	Osborne (KMEA)Generation	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	SubtotalOsborne	2,437	2,303	2,423	2,469	2,281	3,925	4,163	4,153	3,828	2,656	1,951	2,705	35,294	
10	Stockton (KMEA)Metered	2,014	2,066	1,907	2,024	2,268	3,744	3,860	3,977	3,821	1,946	2,161	2,338	32,124	
11	Stockton (KMEA)Generation	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	SubtotalStockton	2,014	2,066	1,907	2,024	2,268	3,744	3,860	3,977	3,821	1,946	2,161	2,338	32,124	
13	Washington (KMEA)Metered	1,773	1,950	1,979	1,878	2,112	3,236	3,605	3,658	3,118	2,311	1,810	1,873	29,302	
14	Washington (KMEA)Generation	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	SubtotalWashington	1,773	1,950	1,979	1,878	2,112	3,236	3,605	3,658	3,118	2,311	1,810	1,873	29,302	
16	Cawker City (AR)	882	976	861	896	1,006	1,503	1,528	1,437	1,385	1,040	1,039	1,083	13,638	
17	Glasco (AR)	509	502	424	450	589	1,010	1,071	1,025	1,031	570	513	541	8,234	
18	Glen Elder(AR)	582	647	488	523	658	1,153	1,204	1,211	1,185	762	642	628	9,682	
19	Mankato (AR)	1,205	1,172	1,103	1,133	1,355	2,173	2,311	2,503	2,282	1,501	1,221	1,259	19,220	
20	KEPCO	17,973	18,578	14,804	13,690	13,764	20,749	23,932	22,065	23,772	13,188	18,278	18,156	218,948	
21	Subtotal	27,634	28,427	24,250	23,272	24,271	37,925	42,126	40,434	40,951	24,212	27,862	29,153	370,518	Wholesale
22	Losses @ 2.18% of 34.5 kV Output	602	620	529	507	529	827	918	881	893	528	607	636	8,077	
23	Subtotal with Losses (@ Source)	28,237	29,046	24,779	23,779	24,800	38,752	43,044	41,315	41,844	24,740	28,470	29,789	378,595	
24															
25	Prairie Land Retail														
26	Retail with Losses (@ Source)	40,610	40,392	38,974	35,924	41,740	62,993	65,291	64,765	59,046	41,904	42,548	47,016	581,203	
27	Losses @ 2.13% of 34.5 kV Input	866	862	832	766	891	1,344	1,393	1,382	1,260	894	908	1,003	12,400	
28	Retail @ Delivery Point	39,744	39,531	38,142	35,158	40,849	61,649	63,898	63,384	57,786	41,010	41,640	46,013	568,803	Retail
29	-													· .	
30	Total Load (wholesale at source before loss	+ retail @ deliv	ery pt.)										Г	939,321	
	¹ With "behind the meter" generation ac	Ided back in												·	

¹ With "behind the meter" generation added back in.

Prairie Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 6a - Summary of Exclusions For the Historical Test Year Ending December 31, 2013

		Total	Total
ACCOUNT	DESCRIPTION	Amount	Adjustment
1.926.2	EMPLOYEE PENSION & BENEFITS	40,203.86	18,735.04
1.930.1	ADVERTISING	12,615.22	4,942.49
1.930.2	MICELLANEOUS GENERAL	97,926.91	5,007.30
1.930.21	MISC GEN - DUES	85,596.27	20,863.58
1.930.3	MISC GEN - DONATIONS	10,257.25	5,128.63
1.930.31	ANNUAL MEETING	25,349.60	1,972.02
		-	56,649.05
		Staff-Adjusted	58,206.00 Dkt. No. 15-PLCE-176-7

Notes:

Prairie Land's review of General and Administrative expenses by category:

expenses concerning gifts for members were excluded 100%

Employee Benefits:	Meals provided to employees, clothing purchased for promotioanl reasons, and retirement party expenses and gifts were excluded 100%. Costs associated with short term disability, safety related clothing, and expenses for job-required physicals were not excluded.
Advertising:	Expenses related to company image and general advertising were excluded at 100%, all other advertising related to member safety, legal ads, and meeting announcements were not excluded.
Misc General:	Miscellaneous & General expenses were carefully looked as to the true business expense versus other indirect expenses. Expenses related to travel, software support fees, property taxes, liability insurance, and labor were not excluded. Expenses for meals, subcriptions to publications, and retirement meals were excluded at 100%. Donations and dues that may have been included in this category were excluded at 50%
Dues:	Dues to associated organization were excluded at 50% with the exception of Kansas Electric Cooperative (KEC) monthly assessment due. KEC provides needed service and programs to electric cooperatives for the mutual benefit of its member cooperatives. The dues associated with KEC represent services KEC provides for our cooperative, which include our safety program, OSHA compliance, saftey inspections, staff & board training, and administrative functions on a statewide level.
Donations:	50% of all donations were excluded.
Annual Meeting:	Expenses with the publication, balloting, office notice mailings, and expenses with regard to holding the annual meeting were not excluded. However,

Exhibit 2-1 WP 6b Page 1 of 6

Account	Description	Date Vendor	Reference	Total Amount	Percent Excluded	Total Adjustment
1.926.2	EMPLOYEE PENSION & BENEFIT	1/2/2013 2449 - PRINCIPAL LIFE GROUP,	SHORT-TERM DISABILITY	475.85	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	1/17/2013 2449 - PRINCIPAL LIFE GROUP,	SHORT-TERM DISABILITY	475.85	0%	-
1.926.2 1.926.2	EMPLOYEE PENSION & BENEFIT	1/29/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE SAFETY CLOTHING	862.87 198.91	0% 100%	- 198.91
1.926.2	EMPLOYEE PENSION & BENEFIT EMPLOYEE PENSION & BENEFIT	1/31/2013 1235 - JAMBOREE FOODS 1/31/2013 US BANK CREDIT CARD	SAFETY MTG MEAL EXPENSE JC - SAFETY MTG MEAL EXP	198.91 185.02	100%	198.91
1.926.2	EMPLOYEE PENSION & BENEFIT	2/16/2013 9999 - SMITH COUNTY MEMORIAL HOSPITAL	EMPLOYEE PHYSICAL - C BIEKER	211.69	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	2/17/2013 2449 - PRINCIPAL LIFE GROUP,	SHORT-TERM DISABILITY	430.81	0%	
1.926.2	EMPLOYEE PENSION & BENEFIT	2/20/2013 2410 - PIZZA HUT OF NORTON	SAFETY MEETING MEAL EXP.	162.41	100%	162.41
1.926.2	EMPLOYEE PENSION & BENEFIT	2/20/2013 9999 - HASTINGS RADIOLOGY ASSOCIATES	NEW EMPLOYEE X-RAY - C BIEKER #102287CH	14.57	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	2/22/2013 2799 - SMITH COUNTY FAMILY PRACTICE	EMPLOYEE PHYSICAL - C BIEKER	15.00	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	2/27/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMP CLOTHING - L LISTER	61.30	0%	-
1.926.2 1.926.2	EMPLOYEE PENSION & BENEFIT	2/28/2013 1235 - JAMBOREE FOODS	SAFETY MEETING MEAL EXP.	9.67 44.01	100% 100%	9.67 44.01
1.926.2	EMPLOYEE PENSION & BENEFIT EMPLOYEE PENSION & BENEFIT	2/28/2013 3559 - ROD'S THRIFTWAY 2/28/2013 US BANK CREDIT CARD	RETIREMENT RECEPTION - B SCHMIDT 3706 - B SCHMIDT RETIREMENT GIFT	558.25	100%	558.25
1.926.2	EMPLOYEE PENSION & BENEFIT	2/28/2013 US BANK CREDIT CARD	JC - SAFETY MTG MEAL EXP	240.90	100%	240.90
1.926.2	EMPLOYEE PENSION & BENEFIT	2/28/2013 US BANK CREDIT CARD	JC - B SCHMIDT RETIREMENT MEAL EXP	316.50	100%	316.50
1.926.2	EMPLOYEE PENSION & BENEFIT	2/28/2013 726 - DUCKWALL - ALCO STORES, INC.	B SCHMIDT RET PARTY - SUPPLIES	2.47	100%	2.47
1.926.2	EMPLOYEE PENSION & BENEFIT	3/17/2013 2449 - PRINCIPAL LIFE GROUP,	SHORT-TERM DISABILITY	470.10	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	3/20/2013 3379 - WISEMAN, BOBBI	SAFETY MEETING MEALS	328.90	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	3/27/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMP CLOTHING	1,056.57	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	3/31/2013 US BANK CREDIT CARD	1062 - CONC SAFETY MTG MEAL EXP	193.06	100%	193.06
1.926.2 1.926.2	EMPLOYEE PENSION & BENEFIT EMPLOYEE PENSION & BENEFIT	4/10/2013 1238 - J.F. BEAVER ADVERTISING 4/17/2013 2440 PRINCIPAL LIFE CROUP	EMPLOYEE SHIRTS -ANNUAL MEETING SHORT-TERM DISABILITY	1,603.29 470.10	100% 0%	1,603.29
1.926.2	EMPLOYEE PENSION & BENEFIT	4/17/2013 2449 - PRINCIPAL LIFE GROUP, 4/17/2013 3379 - WISEMAN, BOBBI	SAFETY MEETING MEALS	328.90	100%	328.90
1.926.2	EMPLOYEE PENSION & BENEFIT	4/17/2013 3379 - WISEMAN, BOBBI 4/25/2013 1238 - J.F. BEAVER ADVERTISING	EMPLOYEE SHIRTS - ANNUAL MEETING	49.36	100%	49.36
1.926.2	EMPLOYEE PENSION & BENEFIT	4/29/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMP CLOTHING - BRETT	38.01	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	4/29/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMP CLOTHING - NATHAN	68.99	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	4/29/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMP CLOTHING - RYAN G	185.19	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	4/30/2013 US BANK CREDIT CARD	3639 - CONC SAFETY MTG MEAL EXP	195.42	100%	195.42
1.926.2	EMPLOYEE PENSION & BENEFIT	5/15/2013 3379 - WISEMAN, BOBBI	SAFETY MEETING MEAL EXP	328.90	100%	328.90
1.926.2	EMPLOYEE PENSION & BENEFIT	5/17/2013 2449 - PRINCIPAL LIFE GROUP,	SHORT-TERM DISABILITY	470.10	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	5/29/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY 5/21/2012 US DANK OPEDIT CARD	EMPLOYEE CLOTHING	3,008.04	0%	-
1.926.2 1.926.2	EMPLOYEE PENSION & BENEFIT EMPLOYEE PENSION & BENEFIT	5/31/2013 US BANK CREDIT CARD 6/17/2013 2449 - PRINCIPAL LIFE GROUP	JC - MAY SAFETY MTG MEAL EXP SHOPT. TERM DISABILITY	250.72 470.10	100% 0%	250.72
1.926.2	EMPLOYEE PENSION & BENEFIT EMPLOYEE PENSION & BENEFIT	6/17/2013 2449 - PRINCIPAL LIFE GROUP, 6/17/2013 9999 - RUSS'	SHORT-TERM DISABILITY G.HARPER - 50YRS OF SERVICE PRESENT	135.52	100%	135.52
1.926.2	EMPLOYEE PENSION & BENEFIT	6/19/2013 3379 - WISEMAN, BOBBI	SAFETY MEETING MEAL EXP	419.35	100%	419.35
1.926.2	EMPLOYEE PENSION & BENEFIT	6/26/2013 9999 - CALLY'S CAKES	GLADYS'S RETIREMENT PARTY	78.00	100%	78.00
1.926.2	EMPLOYEE PENSION & BENEFIT	6/27/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - L.HAYS	123.46	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	6/30/2013 US BANK CREDIT CARD	3639 - SAFETY MTG MEAL EXP	247.48	100%	247.48
1.926.2	EMPLOYEE PENSION & BENEFIT	7/17/2013 2449 - PRINCIPAL LIFE GROUP,	SHORT TERM DISABILITY	470.10	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	7/17/2013 3379 - WISEMAN, BOBBI	SAFETY MEETING MEALS	328.90	100%	328.90
1.926.2	EMPLOYEE PENSION & BENEFIT EMPLOYEE PENSION & BENEFIT	7/30/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - B.MCCHESNEY	40.77	0%	-
1.926.2 1.926.2	EMPLOYEE PENSION & BENEFIT	7/30/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY 7/30/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - L.HAYS EMPLOYEE CLOTHING - T.RUTHERFORD	63.81 40.77	0% 0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	7/30/2013 US BANK CREDIT CARD	1062 - SAFETY MTG MEAL EXP	18.65	100%	18.65
1.926.2	EMPLOYEE PENSION & BENEFIT	7/31/2013 US BANK CREDIT CARD	JC - DEFENSIVE DRIVING TRNG MEAL EXPS	165.21	100%	165.21
1.926.2	EMPLOYEE PENSION & BENEFIT	8/17/2013 2449 - PRINCIPAL LIFE GROUP,	SHORT TERM DISABILITY	470.10	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	8/20/2013 3379 - WISEMAN, BOBBI	SAFETY MEETING MEALS	328.90	100%	328.90
1.926.2	EMPLOYEE PENSION & BENEFIT	8/28/2013 2630 - ROY'S SALES & SERVICE	30 YEAR SERVICE GIFT - B MCKENNA	321.75	100%	321.75
1.926.2	EMPLOYEE PENSION & BENEFIT	8/28/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - CHANCE	350.41	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	8/28/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - TYLER	40.77	0%	-
1.926.2 1.926.2	EMPLOYEE PENSION & BENEFIT	8/31/2013 US BANK CREDIT CARD	3639 - SAFETY MTG MEAL EX9	233.26	100% 100%	233.26 328.90
1.926.2	EMPLOYEE PENSION & BENEFIT EMPLOYEE PENSION & BENEFIT	9/18/2013 3379 - WISEMAN, BOBBI 9/30/2013 US BANK CREDIT CARD	SAFETY MEETING MEALS JC - SAFETY MTG MEAL EXP	328.90 222.27	100%	222.27
1.926.2	EMPLOYEE PENSION & BENEFIT	10/1/2013 2449 - PRINCIPAL LIFE GROUP,	SHORT TERM DISABILITY	470.10	0%	
1.926.2	EMPLOYEE PENSION & BENEFIT	10/1/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - B.MCCHESNEY	76.46	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	10/1/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - B.MCKENNA	110.59	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	10/1/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - C.BEIKER	667.97	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	10/1/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - E.HARTWELL	110.59	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	10/1/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - G.GLENNEMEIER	42.08	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	10/1/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - M.HAYES	243.66	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	10/1/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - R.DUSIN	120.79	0%	-
1.926.2 1.926.2	EMPLOYEE PENSION & BENEFIT EMPLOYEE PENSION & BENEFIT	10/1/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY 10/1/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - S.MILLER EMPLOYEE CLOTHING - T-SHIRTS	194.56 248.07	0% 0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	10/1/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - 1-SHIRTS EMPLOYEE CLOTHING - T.RUTHERFORD	248.07 79.19	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	10/16/2013 3379 - WISEMAN, BOBBI	SAFETY MEETING MEALS (40)	328.90	100%	328.90
1.926.2	EMPLOYEE PENSION & BENEFIT	10/30/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - E.THOMPSON	246.75	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	10/31/2013 US BANK CREDIT CARD	1062 - CONC SAFETY MTG MEAL EXP	207.96	100%	207.96
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 2449 - PRINCIPAL LIFE GROUP,	SHORT TERM DISABILITY	470.10	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - A.GILSDORF	232.05	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - E.MENDENHALL	77.35	0%	-
1.926.2 1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - J.MUETING EMPLOYEE CLOTHING - K.KOHLMAN	354.06 354.06	0% 0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR 11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - K.KOHLMAN EMPLOYEE CLOTHING - M.KNOX	354.06	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - M.KNOX EMPLOYEE CLOTHING - V.FREY	309.40	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - JEANS	271.69	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - JEANS - A.GILSDORF	221.28	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - JEANS - E.MENDENHALL	134.71	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - JEANS - J.MUETING	368.80	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - JEANS - K.KOHMAN	368.80	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - JEANS - M.KNOX	221.28	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - JEANS - V.FREY	368.80	0%	-
1.926.2 1.926.2	EMPLOYEE PENSION & BENEFIT EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR 11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - JEANS - A.GILSDORF EMPLOYEE CLOTHING - JEANS - T.RUTHERFORD	158.21 58.37	0% 0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - D.BEEMS	355.69	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - T.RUTHERFORD	46.23	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - W.LAWSON	355.69	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - JEANS - E.HARTWELL	150.13	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - JEANS - R.DUSIN	75.88	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/1/2013 1170 - IGEAR	EMPLOYEE CLOTHING - JEANS - R.MORGAN	151.75	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/20/2013 1170 - IGEAR	EMPLOYEE CLOTHING	214.87	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	11/20/2013 1170 - IGEAR	EMPLOYEE CLOTHING - R.MORGAN	89.80	0%	-

Account	Acct Desc I	Date Ven:	Reference	Total Amount	Percent Excluded	Total Adjustment
1.926.2	EMPLOYEE PENSION & BENEFIT	11/26/2013 884 - FLOWER GALLERY	FLOWERS - T.HARDING FUNERAL	43.26	50%	21.63
1.926.2	EMPLOYEE PENSION & BENEFIT	11/30/2013 3379 - WISEMAN, BOBBI	SAFETY MEETING MEAL EXPENSE	328.90	100%	328.90
1.926.2	EMPLOYEE PENSION & BENEFIT	11/30/2013 US BANK CREDIT CARD	3639 - CONC SAFTEY MTG MEAL EXP.	238.99	100%	238.99
1.926.2	EMPLOYEE PENSION & BENEFIT	12/1/2013 2449 - PRINCIPAL LIFE GROUP,	SHORT TERM DISABILITY	447.00	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	12/4/2013 2344 - PFONZ'	CHRISTMAS PARTY	1,925.74	100%	1,925.74
1.926.2	EMPLOYEE PENSION & BENEFIT	12/9/2013 1620 - MAPES & MILLER, CPA'S	PENSION PLANNING	126.75	100%	126.75
1.926.2	EMPLOYEE PENSION & BENEFIT	12/13/2013 9999 - THE 19TH HOLE	CHRISTMAS PARTY	1,668.38	100%	1,668.38
1.926.2	EMPLOYEE PENSION & BENEFIT	12/16/2013 1396 - KENSINGTON LOCKERS, INC.	EMPLOYEE CHRISTMAS GIFTS - HAMS	1,993.15	100%	1,993.15
1.926.2	EMPLOYEE PENSION & BENEFIT	12/17/2013 1396 - KENSINGTON LOCKERS, INC.	EMPLOYEE CHRISTMAS GIFTS - HAMS	39.59	100%	39.59
1.926.2	EMPLOYEE PENSION & BENEFIT	12/18/2013 9999 - CALLY'S CAKES	R.ENFIELD - RETIREMENT PARTY CAKE	78.00	100%	78.00
1.926.2	EMPLOYEE PENSION & BENEFIT	12/18/2013 1235 - JAMBOREE FOODS	SAFETY MEETING MEAL/E.ENFIELD RETIREMENT	211.09	100%	211.09
1.926.2	EMPLOYEE PENSION & BENEFIT	12/19/2013 3559 - ROD'S THRIFTWAY	R.TROST - RETIREMENT PARTY SUPPLIES	78.78	100%	78.78
1.926.2	EMPLOYEE PENSION & BENEFIT	12/26/2013 9999 - RICHARD J KUEKER, OD, PA	PRESCRIPTION SAFETY GLASSES - J.LANOUE	270.00	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	12/30/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	EMPLOYEE CLOTHING - T-SHIRTS - D.BEEMS	54.08	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	12/31/2013 1170 - IGEAR	EMPLOYEE CLOTHING - G.GLENNEMEIER	97.97	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	12/31/2013 1170 - IGEAR	EMPLOYEE CLOTHING - B.MCCHESNEY	197.47	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	12/31/2013 1170 - IGEAR	EMPLOYEE CLOTHING - J.EPLEY	141.04	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	12/31/2013 1170 - IGEAR	EMPLOYEE CLOTHING - L.KEISWETTER	835.69	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	12/31/2013 1170 - IGEAR	EMPLOYEE CLOTHING - B.BLUE	296.67	0%	-
1.926.2	EMPLOYEE PENSION & BENEFIT	12/31/2013 1170 - IGEAR	EMPLOYEE CLOTHING - E.HARTWELL	218.51	0%	
1.926.2	EMPLOYEE PENSION & BENEFIT	12/31/2013 US BANK CREDIT CARD	KG - EMPLOYEE CHRISTMAS GIFTS	3,762.54	100%	3,762.54
1.926.2	EMPLOYEE PENSION & BENEFIT	12/31/2013 US BANK CREDIT CARD	3639 - SAFETY MTG MEAL EXP	228.66	100%	228.66
1.926.2 - E	MPLOYEE BENEFITS			40,203,86		18,735.04
				,		.,

1930. Adversing 21031 999 - PHLLPREUE BILK LICCL. YEAREDCK. ADD 8000 6000 8000 1930. Adversing 21031 999 - FHLLPREUE ALL STOCK DITTS 9100 8000 9000 9000 1930. Adversing 20031 390 - FINAL PEREBING KLXSAL ADD BERCINAL TELEFENES IDERCTON 8418 00 - 1930. Adversing 20031 330 - FINAL PEREBING KLXSAL ADD BERCINAL TELEFENES IDERCTON 8418 000 1000 1930. Adversing 40031 190 - KLXSAL AL & KUX ADD KLXSAL ADD BERCINAL TELEFENES IDERCTON 8418 000 7.5 1930. Adversing 40031 190 - KLXSAL AL & KUX ADD KLXSAL ADD BERCINAL TELEFENES 8410 000 7.5 1930. Adversing 42030 1318 - KUX ADD AL & MUX ADD BERCINAL TELEFENES 8430 000 7.5 1930. Adversing 52031 180 - KUX - KUX ADD ADD ADD ADD ADD ADD ADD ADD ADD AD	Account	Acct Desc	Date Ven:	Reference	Debit	Percent Excluded	Total Adjustment
1010. Adversing 2)//// 2009 PPELLIPPENER INTERCIC. YEARBOOK. ADD 80.00 80.00 80.00 1030. Adversing 2)//// 2001 PPELLIPPENER INTERCIC. YEARBOOK. ADD 80.00 7 1030. Adversing 2)/// 2001 PPELLIPPENER INTERCIC. YEARBOOK. ADD 80.00 7 1030. Adversing 2)/// 2001 PPELLIPPENER INTERCIC. XEARBOOK. ADD XEARBOOK. AD				DIRECTORY ADVERTISING	84.00		-
1010. Adversing 21011 PWS - KUTSH & FILE SERVIC.0 SMERT EVENT FORTALL STONKOPP 995 1005. 995 1030. Adversing 230131 201. SMERT 20031 201. SMERT 20031 201. SMERT 20031 201. SMERT							142.63
1930. Advertising 2.001 [20]. ECC KL. MNTREL & ASSEMBLY DUES 2.05. 9.05 . 1930. Advertising 3.003 [20]. ECC KL. MNTREL & ASSEMBLY DUES 2.05. 2.0		Advertising		YEARBOOK AD			80.00
1510. Advances 210000 30000 Constraints 41.500 90000 1.50000 210000 Advances 2100000 INC. PRINT PLADWA DARA LEPERTOR DEPERTOR 41.5000 900000 1.50000 2100000 Advances 4.200000 INC. PRINT PLADWA DARA LEPERTOR 9000000 1.500000 90000000000 1.5000000000000000000000000000000000000							99.95
1530 Advertiang 210001 1306 - BBUL DKC - WEAT YELLOW MOOD LETINGS 64.518 95.0 1.2.50 1530 Advertiang 41001 1306 - BBUL DKC - WEAT KADON LATS - SANDAL A MEETINGS 12.2.6 95.0 1.2.5.0 1530 Advertiang 42001 1317 - ENN F M KADON LATS - SANDAL A MEETINGS 12.2.6 95.0 1.2.5.0 1530 Advertiang 42001 1317 - ENN F M KADON LATS - SANDAL A MEETINGS 12.0.0 95.0 0.0.0 1.2.5.0 15301 Advertiang 42001 1317 - ENN F M KADON LATS - SANDAL MEETINGS 12.0.0 0.0.0 1.2.5.0 15301 Advertiang 52011 136 - ENX F MEETING BEETING A AVEETINGS 12.0.0 0.0.0 1.2.5.0 15301 Advertiang 52011 136 - ENX F MEETING BEETING A AVEETINGS 10.0.0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>							-
1930 Adventing 1930 Adventing 1930 Adventing 241,20 1930 Adventing 242,20 1930 Adventing 25,20 1930 Adventing							-
1950 Adventing 41.001 1300 Adventing 24.50 950 Adventing 1950 Adventing 42.001 1301 FAXA MAR A NUM PARTY PARTY 1000 1000 1950 Adventing 42.001 1301 FAXA MAR A NUM PARTY RADDA ADS - ANNULA MEETING 42.00 00 - 1950 Adventing 42.001 1301 RADVE ADS - ANNULA MEETING 42.00 00 - 1950 Adventing 5.001 1401 RADVE ADS - ANNULA MEETING 42.00 00 - 1950 Adventing 5.001 1401 RADVE ADS - ANNULA MEETING 42.00 00 - 1950 Adventing 5.001 1301 RADVE ADS - ANNULA MEETING 12.00 000 12.00 1950 Adventing 5.001 1301 RADVE ADS - CALLAR MEETING 12.00 000 12.00 1950 Adventing 5.001 1301 RADVE ADS - CALLAR MEETING 12.00 000 12.00 1950 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td></td<>							-
1930. Advention 1930. Advention 1930. Constraint 1930. Open 23.8 Open 23.8 1930. Advention 412001 097. Advention 12.00 Open 2.38 1930. Advention 420001 137. KINS MM RADD ADS. NULLA METRING 12.00 0.06 - 1930. Advention 42001 137. KINS MM RADD ADS. NULLA METRING 16.00 0.06 - 1930. Advention 43001 136. NULLA METRING 16.00 0.06 - 1930. Advention 43001 136. NULLA METRING 16.00 0.06 - 1930. Advention 43001 126. NULLA METRING 10.06 0.06 12.00 1930. Advention 5001 136. NULLA METRING 10.06 10.06 12.00 1930. Advention 5001 136. NULLA METRING 10.06 10.06 12.00 1930. Advention 5001 136. NULLA METRING 10.06 12.00 10.06 12.00 1930. Advention							
1930. Adventing 41/30/11 999*. THE LON PLACER ECORD ANNULAL SUBJECTIVE SCIENCE 2.3.8 (90) 2.3.8 1930. Adventing 42/30/11 31* NEX NA ADDIA 35*. NULLAL METTINO 2.3.0 (90) A 1930. Adventing 42/30/11 31* NEX NA ADDIA 35*. NULLAL METTINO 2.3.0 (90) - 1930. Adventing 42/30/11 31* NEX NA ADDIA 35*. NULLAL METTINO 2.3.0 (90) - 1930. Adventing 43/30/11 20*. NEX NEX <na< th=""> READIA 35*. NULLAL METTINO 2.3.0 (90) 1.2.3.0 1930. Adventing 45/30/11 20*. NEX CEN NEX<na< th=""> READIA 35*. NULLAL METTINO 2.3.0 (90) 1.2.3.0 1930. Adventing 45/30/11 20*. NEX NA READIA 35*. NULLAL METTINO 2.3.0 (90) 2.3.0 (90) 2.3.0 (90) 2.3.0 (90) 2.3.0 (90) 2.3.0 (90) 2.3.0 (90) 2.3.0 (90) 2.3.0 (90) 2.3.0 (90) (90)</na<></na<>							142.46
1930. Advertising 422013 131. NATK, KACS-SAN RADDA BAS - NNULAL MEETING 52.00 0.00 1 1930. Advertising 470311 167. VEN YA RADDA BAS - NNULAL MEETING 12.00 0.00 1 1930. Advertising 570311 163. KER PIN RADDA BAS - NNULAL MEETING 12.00 0.00 1 1930. Advertising 570311 163. KER PIN RADDA BAS - NNULAL MEETING 12.00 0.00 1 1930. Advertising 570311 12.00 KER ALDON TAS - NNULAL MEETING 12.00 1							-
1930. Advanciage 42:0011 107 - KDNS PM RADD ARS - NULLA METTRON 19.00 0% - 1930. Advanciage 40:0011 107 - KDNS PM RADD ARS - NULLA METTRON 66:23 0% - 1930. Advanciage 40:0011 108 - KDNS PM RADD ARS - NULLA METTRON 66:23 0% - 1930. Advanciage 50:001 108 - KDNS PM RADD ARS - NULLA METTRON 66:23 0% - 1930. Advanciage 50:001 108 - KDNS ARAD D RADD ARS - NULLA METTRON 100 20:0			4/15/2013 9999 - THE LINN PALMER RECORD				25.58
1930. Allenting 4/30031 107 - KYSY RADD ADS - MNULAL MEETINON 52.00 0% - 1931. Admenting 54.001 105 - KEF RADD ADS - MNULAL MEETINON 26.00 9% 14.22 1931. Admenting 54.001 105 - KEF KL LAD ADS SANDERY DUES 28.01 9% 14.22 1931. Admenting 56.001 105 - KEF KL LAD ADS SANDERY DUES 28.01 0% 12.23 1930. Admenting 56.001 103 - KEF RADD ADS - MNULA MEETINO 2013 10.90 25.00 1930. Admenting 56.001 103 - KINC ADD ADS - MNULA MEETINO 2013 10.90 25.00 25.00 1930. Admenting 51.001 123 - ATMANKER ROUNDUP FOOPEO CITUE STANDERSHE ADVEETINO 10.20 10.00<							-
13931 Aberising 51/201 14/55 REAL PART DECUDY AVAILTINGUE CONTACT 12/50 0/5 13931 Aberising 52/001 12016C KLANDET DECUDY AVAILTINGUE CONTACT 46/32 0/5 1/2 13931 Aberising 52/001 12016C KLANDET Advantact 1/2 1/2 13931 Aberising 52/001 12016C KLANDET 1/2<							-
1950. Allensing 50.201 1964. NEXT CETCH DEECTORY ADVECTINGNORT 64.82 0.95 1950. Allensing 50.201 1960. NEXT KCL MOXESSMENT DLES 31.00 83.01 95.00 13.00 66.0 13.00 1951. Allensing 50.201 140 - KONK KADD KCL MOXESSMENT DLES 31.00 67.0 1951. Allensing 50.201 160. KADA AR KADA AR KADA MA KADAD							-
1980. Adversing 54.201 120- KEC KLU MAYL SARSSMEPT DIES 28.14 900 [14:55] 1980. Adversing 50.201 140- KEL MAYL KLU MAYL ASSISMEPT DIES 32.44 900 72.50 1980. Adversing 50.201 140- KEL MAYL ASSISMEPT DIES 32.00 100 20.00 72.50 1980. Adversing 50.201 151- AVALVARK MAK COMANNE CRUTT SANKAGARIJA AVALVER SANDEP 20.00 1000 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td></td<>							-
1900. Adversing 58-001 120- KEC KLANDATA ASSESSMENT DUES 38-48 906 12-23 1901. Adversing 50-001 50-001 60-00 1200 1006 1200 1901. Adversing 51-001 51-001 51-001 200 006 3200 1901. Adversing 61-001 50-001 10000 10000 10000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>141.52</td>							141.52
1950. Adversing 556/011 140- KQNK RADIO RADD ADS - ANNUAL SETTING 11006 0006 12.50 1951. Adversing 550/011 151- ATMANKER KONDUT RADD ADS - KRANAM & KQNA FM RADD ADS - KRANAM & KQNA FM 130.0 1006 130.0 1951. Adversing 61/201 290- KRANAM & KQNA FM APRIL 150.0							
1991. Adverting Social 140 KARAA MA KARAA MA KARAA MA KARAA RADD ADS-GRADIATOR SALUTE 2015 12.20 10.00 22.30 10.00 23.00 1981. Adverting S12011 11.01 AUKINGUE RUNDUP RODER CHUTE STACKGUE RUNDUP RODER 13.00 10.00 13.00 10.00 13.00 10.00 13.00 10.00 13.00 10.00 13.00 10.00 13.00 10.00 13.00 10.00 13.00 10.00 13.00 10.00 13.00 10.00 13.00 10.00 13.00 10.00 13.00 13.00 10.00 13.00 10.00 13.00 10.00							142.24
1980.1 Adversing 5990119 481-CLETON BALL ÁSSICATION SIGN AT BALL PARK 5100 1000 1500 1980.1 Adversing 61001120 CLETON SANORSBIRP.ADVERTING-PRCA RODEN 7100 1500 1981.1 Adversing 61001120 CLETON SANORSBIRP.ADVERTING-PRCA RODEN 7130 1000 1500 1981.1 Adversing 61001120 CLETON FRAVEW ADNIAL STREETPING-PRCA RODEN 7130 1000 9730 1980.1 Adversing 61001110 CLETON FRAVEW HEIGHAV VS GUEE INV 6138 7130 1000 9730 1980.1 Adversing 610001110 SCENATTA REVEW RADD ADS-HAVEST 1100 1000 1000 1980.1 Adversing 710011100 RADA ADS-HAVEST 1100 1000 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>32 50</td>							32 50
1930.1 Adverting 915/01 2180.0 1900							
1930.1 Adversing 01/2013 9999 - KAREN MULELLE CITY CLERK AFFDAVIT OF PLEMENDLATOR N.						100%	130.00
1.930.1 Adversing 61/2013 270 - FILLIPS COUNTY REVEW ANNUAL SUGCEPTON 15.31 10% 15.31 1.931.1 Adversing 61/2013 2370 - FILLIPS COUNTY REVEW HGRM AY 15 GUIDE NV 8158 7.50 10% 7.50 1.931.1 Adversing 61/2013 2370 - FILLIPS COUNTY REVEW HGRM AY 15 GUIDE NV 8159 16.00 10% 1.931.1 Adversing 61/2013 2370 - FILLIPS COUNTY REVEW HGRM AY 15 GUIDE NV 8159 16.00 10% 1.931.1 Adversing 61/2013 1381 KKK KKS-FM RADD ADS KRADD ADS 16.00 10% 1.931.1 Adversing 71/2013 120 KKK KKS-FM RADD ADS KRADD ADS 16.00 10% 1.931.1 Adversing 71/2013 120 KKK KKS-FM RADD ADS MKRDT ASSESSMET DUES 22.0 50% 1.931.1 Adversing 71/2013 120 KKM ANA K RMA-FM RADD ADS MKRDT ASSESSMET DUES 23.0 10% 2.5 1.931.1 Adversing 71/2013 131 KKK KKS-FM RADD ADS ADS 10% 0.0 0.0 0.0 1.931.1 Adversing 71/2013 131 KKK KKS-FM RADD ADS 10% 0.0 0.0 0.0 0.0 1.931.1 Adversing							-
139.11 Alvertsing 61/2013 270 PHILLIPS CUUSTY REVEW HIGH WA'S GUIDE INV 61S 97.50 1000 97.50 1301 Alvertsing 67/2013 990 PHILLIPS CUUSTY REVEW HIGH WA'S GUIDE INV 61S 125.00 10.00 125.00 1301 Alvertsing 67/2013 990 PHILLIPS CUUSTY REVEW RARWA'S GUIDE INV 61S 125.00 10.00 125.00 1301 Alvertsing 67/2013 181 KCK KCK MONTLA SESSIMIST DUIS 22.00 600 600 500 1301 Alvertsing 71/2013 180 KCK KCK MONTLA SESSIMIST DUIS 22.00 600 500						100%	18.31
139.01 Adversing 61/2012 270 - PHILLIPS COUNTY REVEW HGRWAYS AGUE REV 6139 97.50 10.06 75.30 139.11 Adversing 67.00211 177 - KDN FM RADD AAS RADD AAS 10.50 10.50 139.11 Adversing 67.00211 177 - KDN FM RADD AAS FNT 122.07 0.06 55.00 139.13 Adversing 71/2021 130 - KEC KCM AM RADD ADS FHILLIPS COUNTY FAIR 50.00 10.06 50.00 139.13 Adversing 71/2021 130 - KEC AMA RADD ADS FHILLIPS COUNTY FAIR 50.00 10.06 50.00 139.13 Adversing 71/2021 130 - KEC AMA RADD ADS FHILLIPS COUNTY FAIR 50.00 10.06 50.00 139.13 Adversing 71/2021 138 - KEC A KCR SPM RADD ADS FHILLIPS COUNTY FAIR 50.00 10.06 50.00 139.13 Adversing 71/2021 138 - KEC A KCR SPM RADD ADS FHILLIPS COUNTY FAIR 50.00 10.06 50.00 139.13 Adversing 71/2021 138 - KEC A KCR SPM RADD ADS FAIR SPT SPT 10.06 50.00 10.06 50.00 10.06							
1950.1 Adversing 67/2013 9999 - PHILLPSRUG CODE ASSOCATION 203 ARENA ASIGN 125.00 10.00 125.00 1930.1 Adversing 65/3013 1331 - KONS FA RADD AAS 110.00 10.00 10.00 1930.1 Adversing 67/2013 1331 - KONS FA RADD AAS FITULIS STATUTS 127.00 11.125 1930.1 Adversing 71/2013 1430 - KKAAM AR KOMA-FM RADD AAS FITULIS STATUTS 32.00 10.00 50.00 1930.1 Adversing 71/2013 1430 - KKAAM AR KOMA-FM RADD AAS STITULIS COUNTY FAIR 50.00 10.00 50.00 1930.1 Adversing 71/2013 1430 - KKAAM AR KOMA-FM RADD AAS STITULIS COUNTY FAIR 52.00 10.00 52.00 1930.1 Adversing 71/2013 137 - KONS FM RADD AAS RADD AAS FIARVEST 19.00 0.00 - 1930.1 Adversing 71/2013 137 - KONS FM RADD AAS RADD AAS FIARVEST 19.00 0.00 - 1930.1 Adversing 71/2013 1437 - KKAS FM RADD AAS <	1.930.1				97.50	100%	97.50
1930.1 Advertising 63/02/01 107: EXRS FM RADD ALS RADD AL	1.930.1	Advertising			125.00	100%	125.00
1950.1 Advertising 71/2013 129. KCL MARTINGS 222.7 90.6 4.1 1950.1 Advertising 71/2013 149. KAN-MA & KQMA-FM RADDO ADS -4THULLY SARETY 322.7 00.0 50.0 100.6 50.0 100.6 50.0 100.6 50.0 100.6 50.0	1.930.1			RADIO ADS	105.00	100%	105.00
1950.1 Advertising 71/2013 129. KCL MARTINGS 222.7 90.6 4.1 1950.1 Advertising 71/2013 149. KAN-MA & KQMA-FM RADDO ADS -4THULLY SARETY 322.7 00.0 50.0 100.6 50.0 100.6 50.0 100.6 50.0 100.6 50.0	1.930.1	Advertising	6/30/2013 1381 - KNCK / KCKS-FM	RADIO ADS - HARVEST	147.00	0%	-
1930.1 Advertising 717/2013 1439 KKAN-AM & KQMA-FM RADIO AD - SMITH COUNTY FAR 50.0 100% 50.00 1930.1 Advertising 72/3013 1439 KKAN-AM & KQMA-FM RADIO AD - SMITH COUNTY FAR 32.3 100% 52.30 1930.1 Advertising 72/3013 1439 KKAN-AM & KQMA-FM RADIO AD - SMITH COUNTY FAR 32.3 100% 52.30 1930.1 Advertising 72/3013 1437 KKRY-M RADIO AD - SMITH COUNTY FAR 32.3 100% 52.70 1930.1 Advertising 731/2013 1477 KNRS FM RADIO AD - SMITH STAFTY 195.0 0% - 1930.1 Advertising 731/2013 1437 KREP-FM RADIO AD - SMATYEST SAFETY 23.6 0% - 1930.1 Advertising 8/7031 1280 KKGY AMA KQMA-FM RADIO AD - SMATYES SAFETY 23.3 0% - 1930.1 Advertising 8/7031 1430 KKGY AMA KQMA-FM RADIO AD - SMATYES SAFETY 23.3 0% - 1930.1 Advertising 8/7031 1430 KKGY AMA KQMA-FM RADIO AD - SMATYES SAFETY 23.3 0% - 1930.1 Advertising 8/7031 1430 KKGY AMA KQMA-FM RADIO AD - SMATYES SAFETY	1.930.1	Advertising		KCL MONTLY ASSESSMENT DUES	282.09	50%	141.05
19.01. Advertising 71/82013 140 + KAN-AM & KQMA-PM RADD AD - NORTO COUNTY FAIR 90.0 10.00% 920.0 19.91. Advertising 72/82013 138 + KNK K KCKS-FM RADD AD - NORTO COUNTY FAIR 22.0 0% - 19.91. Advertising 72/82013 138 + KNK K KCKS-FM RADD AD - NARVIST 22.0 0% - 19.91. Advertising 72/82013 138 + KNK K KCKS-FM RADD AD - NARVIST 12.00 - - 19.91. Advertising 73/12013 167 - KKNS-FM RADD AD - NARVIST 12.00 - - 19.91. Advertising 73/12013 140 - KKN - MA & KQMA-FM RADD AD - NARVIST SATERTY 23.0 % - 19.91. Advertising 8/02013 180 - KKK - MAM & KQMA-FM RADD AD - NARVIST ASETS ANETY 23.10 % - 19.91. Advertising 8/02013 180 - KKK - MAM & KQMA-FM RADD AD - NARVIST ASETS ANETY 32.30 10% 46.125 19.91. Advertising 8/02013 180 - KKK - MAM & KQMA-FM RADD AD - NARVIST ASETS ANETY 32.30 10% -	1.930.1	Advertising	7/1/2013 1430 - KKAN-AM & KQMA-FM	RADIO ADS - 4TH JULY SAFETY	322.73	0%	-
1930.1 Adversing 722/013 1930.4 Adversing 82/203 838 - FARM & FIOME PUBLIC RESTOR AD REPUBLIC & REPUBLI DORS 461.25 1006 461.25 1930.1 Adversing 82/2013 83 - FARM & FIOME PUBLIC FIELE PUBLIC & REPUBLIC & REPUBLI DORS 461.25 1006 461.25 1930.1 Adversing 82/2013 82/2013 82/2013 82/2013 82/2013 82/2013 82/2013 82/2013	1.930.1	Advertising	7/17/2013 1430 - KKAN-AM & KQMA-FM	RADIO AD - PHILLIPS COUNTY FAIR		100%	50.00
1930.1 Adversing 7/28/2013 L-KCK / KCKS-FM RADD ADS - FAR 297.00 100% 297.00 1930.1 Adversing 7/31/2013 TS / KCKS-FM RADD ADS - HARVEST 180.00 0% 1930.1 Adversing 7/31/2013 143 KEP-FA RADD ADS - HARVEST SAFETY 180.00 0% 1930.1 Adversing 7/31/2013 140 KEP RADD ADS - HARVEST SAFETY 475.00 0% 1930.1 Adversing 87/2013 128 KER KL MONTHLY ASSESSMENT DUES 431.5 0% 1930.1 Adversing 87/2013 SK ADA KRMA-M RADD ADS - KAR DOR CHOL SWELL BOOKS 43.5 0% 1930.1 Adversing 87/2013 SK KAR KOMA-M RADD ADS - KORS CORNY FAR 32.9 00% 52.0 1930.1 Adversing 9/2013 SK KARAM K KOMA-FM RADD ADS - FAR 32.9 0% 1930.1 Adversing 9/2013 SK KARAM K KOMA-FM <t< td=""><td>1.930.1</td><td>Advertising</td><td>7/18/2013 1430 - KKAN-AM & KQMA-FM</td><td>RADIO AD - SMITH COUNTY FAIR</td><td>50.00</td><td>100%</td><td>50.00</td></t<>	1.930.1	Advertising	7/18/2013 1430 - KKAN-AM & KQMA-FM	RADIO AD - SMITH COUNTY FAIR	50.00	100%	50.00
1930.1 Advertising 728/2015 1377: KDNS FM RADIO ADS. HARVEST 252.0 0% - 1930.1 Advertising 713/2015 1377: KDNS FM RADIO ADS. HARVEST SAFETY 193.0 0% - 1930.1 Advertising 713/2015 1475< KDRP FM	1.930.1	Advertising	7/23/2013 1430 - KKAN-AM & KQMA-FM	RADIO AD - NORTON COUNTY FAIR	32.50	100%	32.50
1930.1 Advertising 731/2015 177 - KDNS FM RADIO ADS - HARVEST SAFETY 1930.0 0% - 1930.1 Advertising 731/2015 1453 - KREP-FM RADIO ADS - HARVEST SAFETY 1950.0 0% - 1930.1 Advertising 87/2015 1435 - KREP-FM RADIO ADS - HARVEST SAFETY 23.5 0% - 1930.1 Advertising 87/2015 140 - KKAN-AM & KOMA-FM RADIO ADS - BACK TO SCHOOL SAFETY 23.5 0% - 1930.1 Advertising 87/2015 140 - KKAN-AM & KOMA-FM RADIO ADS - RACK TO SCHOOL SAFETY 23.5 0% - 1930.1 Advertising 87/2013 1435 - KKAN-AM & KOMA-FM RADIO ADS - ROCK SCUUNTY FAR 30.5 100% 69.00 1930.1 Advertising 87/2013 138 - KKK, KCKS-FM RADIO ADS - FAR 90.00 100% 69.00 1930.1 Advertising 91/2013 246 - KKK, KCKS-FM RADIO ADS - FAR 76.69 0% - 1930.1 Advertising 91/2013 246 - KKK, KCKS-FM RADIO ADS - KARKSTANETY DUES 28.5 50% 140.7 1930.1 Advertising 91/2013 246 - KKK, KCKS-FM RADIO ADS - KARKSTANETY DUES 28.6 0% - 1930.1 Advertising 91/2013 246 - KKK, KCKS-FM RADIO ADS - KARKSTANETY DUES		Advertising	7/28/2013 1381 - KNCK / KCKS-FM	RADIO ADS - FAIR	297.00	100%	297.00
1930.1 Advertising 731/2013 1433 - KREP-FM RADIO ADS - HARVEST SAFETY 1950.0 0% - 1930.1 Advertising 87/2013 1430 - KNAN - MA & KOMA-FM RADIO ADS - BACK TO SCHOOL SAFETY 32.50 0% - 1930.1 Advertising 87/2013 1430 - KNAN - MA & KOMA-FM RADIO ADS - BACK TO SCHOOL SAFETY 32.50 0% - 1930.1 Advertising 89/2013 883 - FARM & HOME FUBLERER, LTD ADVERTISING - AD REPUBLIC & EWELL BOOKS 44.12 100% 46.125 1930.1 Advertising 81/12013 1430 - KKAN - KAR & KOMA - FM RADIO ADS - FORK SCUNTY FAR 32.50 10% -22.50 1930.1 Advertising 81/12013 1430 - KKAN - KAR & KOMA - FM RADIO ADS - FORK 76.60 10% -22.50 1930.1 Advertising 91/2013 2305 - SMITH COUNTY FOREER TATTEMENT OF NONDECRIMINATION 32.60 6% - 1930.1 Advertising 91/2013 2347 - FRINT - S TATTEMENT OF NONDECRIMINATION 32.60 6% - 1930.1 Advertising 91/2013 3356 - FRAR STATTEMENT OF NONDECRIMINATION </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>							-
1930.1 Advertising 73/2031 1467 - KVSV RADIO AD - HARVEST SAFETY 475.00 0.%							-
1930.1 Advertising 86/2013 I280 - KEC KCL MONTHLY ASSESSMENT DUES 281.65 50% 140.83 1930.1 Advertising 89/2013 836 - FARM & HOME SUPPLY AD VERTSING - AD REPUBLIC & IEVELL BOOKS 461.25 100% 461.25 1930.1 Advertising 89/2013 836 - FARM & HOME SUPPLY AD VERTSING - AD REPUBLIC & IEVELL BOOKS 461.25 100% 461.25 1930.1 Advertising 81/12/013 1430 - KKAN-AM & KQMA-FM RADIO ADS - RAOK SOCUNTY FAR 32.50 100% 65.00 1930.1 Advertising 82/2013 999 - STOCKTON HIGH SCHOOL YEARBOOK AD 66.00 100% 65.00 1930.1 Advertising 94/2013 1280 - KEC SOTIM CONTY PONEER STATEMENT OF NONDEXCRIMINATION 32.0 0% - 1930.1 Advertising 95/2013 127 - THE BELLEVILLE TELESCOPE STATEMENT OF NONDEXCRIMINATION 32.00 0% - 1930.1 Advertising 95/2013 25.01 SOTIM COLL STATEMENT OF NONDEXCRIMINATION 40.26 0% - <							-
1930.1 Advertising 87/2013 1430 - KKAN-M& KQMA-FM PADID ADS - BACK TO SCHOOL SAFETY 32.50 0% - 1930.1 Advertising 89/2013 835 - FARM & HOME PUBLISK ELS, LTD ADVERTSING - AD REPUBLIC & IFWILL BOOKS 461.25 10% 461.25 1930.1 Advertising 89/2013 835 - FARM & HOME PUBLISKERS, LTD ADVERTSING - AD REPUBLIC & IFWILL BOOKS 461.25 10% 426.25 1930.1 Advertising 82/2013 383 - FARM & HOME PUBLISKERS, LTD ADVERTSING - AD REPUBLIC & IFWILL BOOKS 461.25 0% 60.0 10% 65.00 10% 65.00 10% 65.00 10% 65.00 10% 65.00 10% 65.00 10% 65.00 10% 65.00 10% 65.00 10% 65.00 66.0 65.00 66.							-
1930. Advertising 89/201 836 - FARM & HOME SUPPLY ADVERTSING - AD REPUBLIC & JEWELL BOOKS 461.25 100% 461.25 1930. Advertising 811/201 1430 - KKAN-AM & KQMA-FM RADIO ADS. FARM 822.00 100% 925.00 1930. Advertising 822/201 318.1 KNCK / KCKS-FM RADIO ADS. FARM 95.00 100% 95.00 1930. Advertising 822/201 318.1 KNCK / KCKS-FM RADIO ADS. FARM 66.00 10% 65.00 1930. Advertising 94/2013 1280 - KEC VCL MONTHLY ASSESTMENT DUES 281.55 50% 140.75 1930. Advertising 94/2013 127 - THE BELLEVILLE TELESCOPE STATEMENT OF NONDISCRIMNATION 32.00 0% - 1930. Advertising 95/201 375 - CLAY CENTER PUBLISHING CO, INC STATEMENT OF NONDISCRIMNATION 32.00 0% - 1930. Advertising 95/201 375 - CLAY CENTER PUBLISHING AS ADVERSCRIMNATION 40.6 0% - 1930. Advertising 91/2013 120 - SEKAT MAHEMEME UPLY VOD CHECK ANDISCRIMNATION 40.0 0% - 1930. Advertising 91/2013 120 - SEKAT & HOME SUPLISHON CO, INC							140.83
1930. Advertising 89/2013 838 - FARM & HOME PUBLISHERS, LTD ADVERTISNG - AD REPUBLIC & JEWELL BOOKS 461.25 100% 462.25 1930. Advertising 8725/013 1381 - KNCK / KCKS-FM RADIO ADS - RODKS COUNTY FAR 99.00 100% 95.00 1930. Advertising 99/2013 2805 - SMITH COUNTY PONEER STATEMENT OF NONDISCRIMINATION 76.69 0% - 1930. Advertising 99/2013 2405 - SMITH COUNTY PONEER STATEMENT OF NONDISCRIMINATION 73.40 0% - 1930. Advertising 99/2013 247 - PRNT-5 NOTCE OF NONDISCRIMINATION 37.40 0% - 1930. Advertising 99/2013 247 - PRNT-5 NOTCE OF NONDISCRIMINATION 33.60 0% - 1930. Advertising 99/2013 235 - CLAY CENTER PUBLISHING CO, INC STATEMENT OF NONDISCRIMINATION 33.60 0% - 1930. Advertising 99/2013 235 - CLAY CENTER PUBLISHING CO, INC STATEMENT OF NONDISCRIMINATION 33.60 0% - 1930. Advertising 99/2013 236 - CLAY CENTER PUBLISHING CO, INC STATEMENT OF NONDISCRIMINATION							-
1930.1 Advertising 8/1/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - ROCKS COUNTY FAR 32.5 10% 4.25.0 1930.1 Advertising 8/27013 1381 - KKCK / KKS-FM RADIO ADS - FAR 99.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 6.50.0 10% 14% 10% 1							
1.930.1 Advertising 8229013 1881 + NICK / KCKS-FM RADO ADS - FAIR 99.00 100% 99.00 1.930.1 Advertising 91/2013 2806 - SMITH COUNTY PIONEER STATEMENT OF NONDISCRIMINATION 76.69 0% - 1.930.1 Advertising 91/2013 1280 - KEC KCL MONTHY LY SASESTMENT DUES 281.5 50% 140.75 1.930.1 Advertising 91/2013 1280 - KEC KCL MONTHY LY SASESTMENT DUES 281.5 0% - 1.930.1 Advertising 91/2013 1280 - KEC NOTICE OF NONDISCRIMINATION 32.6 0% - 1.930.1 Advertising 91/2013 1280 - KEC STATEMENT OF NONDISCRIMINATION 40.6 0% - 1.930.1 Advertising 91/32013 150 - BELOIT CALL STATEMENT OF NONDISCRIMINATION 40.8 0% - 1.930.1 Advertising 91/32013 150 - BELOIT CALL STATEMENT OF NONDISCRIMINATION 29.9 0% - 1.930.1 Advertising 91/32013 1500 - BELOIT CALL STATEMENT OF NONDISCRIMINATION 40.8 0% - 1.930.1 Advertising 91/32013 1500 - BELOIT CALL STATEMENT OF NONDISCRIMINATION							
1930.1 Advertising 829/2013 9999 - STOCKTON HIGH SCHOOL YEABOOK AD 65.00 100% 65.00 1930.1 Advertising 9/2/2013 2806 - SMITH COUNTY PRONEER STATEMENT OF NONDISCRIMINATION 73.6 % 1930.1 Advertising 9/2/2013 247 - PRINT-5 NOTEC OF NONDISCRIMINATION 73.6 % 1930.1 Advertising 9/5/2013 477 - FRINT-5 NOTEC OF NONDISCRIMINATION 32.6 0.% 1930.1 Advertising 9/5/2013 4257 - CLAY CENTER PUBLISHING CO, INC STATEMENT OF NONDISCRIMINATION 32.6 0.% 1930.1 Advertising 9/2/2013 283 - OSBORNE COUNTY FARMER STATEMENT OF NONDISCRIMINATION 40.26 0.% 1930.1 Advertising 9/1/2/2013 19.0 FELOT CALL STATEMENT OF NONDISCRIMINATION 40.26 0.% 1930.1 Advertising 9/1/2/2013 19.0 FELOT CALL STATEMENT OF NONDISCRIMINATION 29.0 0.% 1930.1 Advertising 9/1/2/2/2/2/2/2/2/2/2 MONTEC OF NONDISCRIMINATION 28.6							
1930.1 Advertising 91/2013 28/6 - SMITH COUNTY PIONEER STATEMENT OF NONDISCRIMINATION 76.69 0% 1930.1 Advertising 94/2013 24/7 - PRINT-5 NOTCE OF NONDISCRIMINATION 37.40 0% 1930.1 Advertising 94/2013 24/7 - PRINT-5 NOTCE OF NONDISCRIMINATION 52.50 0% 1930.1 Advertising 95/2013 23/7 - CLAY CENTER PUBLISHING CO, INC STATEMENT OF NONDISCRIMINATION 40.26 0% 1930.1 Advertising 99/2013 836 - FARM & HOME SUPPLY VOID CHECK FIONDISCRIMINATION 40.26 0% 1930.1 Advertising 99/2013 836 - FARM & HOME SUPPLY VOID CHECK FIONDISCRIMINATION 40.26 0% 1930.1 Advertising 91/2013 1840 - KAAN - KAA RADDO AD - FARM SAFETY 40.60 0% 1930.1 Advertising 91/2013 1840 - KAAN - KAAN - KAAN - KAAN - KADDO ADS - HARVEST SAFETY 96.00 0% 1930.1 Advertising 101/2013 2350 - FMELLSPELLSPELLSPELLSPELLSPELLSPELLSPELLS							
1.930.1 Advertising 9/4/2013 1280 - KEC KCL MONTHLY ASSESTMENT DUES 281.55 50% 140.75 1.930.1 Advertising 9/5/2013 127 - THE BELLEYLLE TELESCOPE STATEMENT OF NONDISCRIMINATION 33.60 0% - 1.930.1 Advertising 9/5/2013 2283 - OSBORNE COUNTY FARMER STATEMENT OF NONDISCRIMINATION 33.60 0% - 1.930.1 Advertising 9/5/2013 2283 - OSBORNE COUNTY FARMER STATEMENT OF NONDISCRIMINATION 40.26 0% - 1.930.1 Advertising 9/12/2013 150 - BELOTT CALL STATEMENT OF NONDISCRIMINATION 40.80 0% - 1.930.1 Advertising 9/12/2013 130 - KKAN-AM & KQMA-FM RADIO AD - FARM SAFETY WEEK 32.50 0% - 1.930.1 Advertising 10/12/013 2370 - PHILLPS COUNTY REVIEW STATEMENT OF NONDISCRIMINATION 45.60 % - 1.930.1 Advertising 10/12/013 2370 - SPILE CANTS RESTINEEL STATEMENT OF NONDISCRIMINATION 45.64 0% - 1.930.1 Advertising 10/12/013 1381 - KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1.930.1 Advertising <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>65.00</td>							65.00
1.930.1 Advertising 9/4/2013 2447 - PRINT-5 NOTCE OF NONDISCRIMINATION 37.40 0% - 1.930.1 Advertising 9/5/2013 17. THE BELLEVULE TELESCOPE STATEMENT OF NONDISCRIMINATION 33.60 0% - 1.930.1 Advertising 9/5/2013 2283. OSBORNE COUNTY FARMER STATEMENT OF NONDISCRIMINATION 40.26 0% - 1.930.1 Advertising 9/9/2013 836 - FARM & HOME SUPPLY VOID CHECK #104172 (461.25) 0% - 1.930.1 Advertising 9/1/2013 130 BELOT CALL STATEMENT OF NONDISCRIMINATION 40.80 0% - 1.930.1 Advertising 9/1/2013 1430 KKAN-AM & KQMA-FM RADO AD - FARM SAFETY WEEK 32.50 0% - 1.930.1 Advertising 9/1/2013 2300 - STOCK TON SENTINEL STATEMENT OF NONDISCRIMINATION 29.59 0% - 1.930.1 Advertising 101/2013 2307 - FHILLIPRIC COUNT R KEVIEW STATEMENT OF NONDISCRIMINATION 80.00 100% - 1.930.1 Advertising 10/2/2013 1381 - KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1.930.1 Advertisin							-
1.930.1 Advertising 95/2013 127 - THE BELLEYLLE TELESCOPE STATEMENT OF NONDISCRIMINATION 52.50 0% - 1.930.1 Advertising 95/2013 238 - OSBORNE COUNTY FARMER STATEMENT OF NONDISCRIMINATION 40.26 0% - 1.930.1 Advertising 99/2013 383 - GENTRE PUBLISHING CO. INC STATEMENT OF NONDISCRIMINATION 40.26 0% - 1.930.1 Advertising 99/2013 383 - FARM & HOME SUPPLY VOID CHECK #104172 (#61.25) 0% - 1.930.1 Advertising 91/32013 150 - BELLOT CALL STATEMENT OF NONDISCRIMINATION 40.80 0% - 1.930.1 Advertising 91/2013 250 - SUPERDENT STATEMENT OF NONDISCRIMINATION 40.80 0% - 1.930.1 Advertising 101/2013 250 - SUPERDENT STATEMENT OF NONDISCRIMINATION 25.50 0% - 1.930.1 Advertising 101/2013 250 - SUPERDRO PUBLISHING CO. INC STATEMENT OF NONDISCRIMINATION 8.46 0% - 1.930.1 Advertising 101/2013 1381 - KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1.930.1 Advertising 103/2013							140.78
1.930.1 Advertising 9/5/2013 475 - CLAY CENTER PUBLISHING CO, INC STATEMENT OF NONDISCRIMINATION 33.60 0% - 1.930.1 Advertising 9/9/2013 238 - SBORD EC OLINY FARMER STATEMENT OF NONDISCRIMINATION 40.60 0% - 1.930.1 Advertising 9/13/2013 150- BELOTI CALL STATEMENT OF NONDISCRIMINATION 40.80 0% - 1.930.1 Advertising 9/13/2013 130- BELOTI CALL STATEMENT OF NONDISCRIMINATION 40.80 0% - 1.930.1 Advertising 9/30/2013 2300 - STOCKTON SENTINEL STATEMENT OF NONDISCRIMINATION 29.59 0% - 1.930.1 Advertising 10/12/013 2370 - PHILLIPS COUNTY REVIEW STATEMENT OF NONDISCRIMINATION 18.64 0% - 1.930.1 Advertising 10/12/013 2965 - SUPERIOR PUBLISHING CO, INC. STATEMENT OF NONDISCRIMINATION 18.64 0% - 1.930.1 Advertising 10/2/2013 1381 - KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1.930.1 Advertising 10/3/2013 1403 - KKAN-AM & KQMA-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1.930.1 A							-
1930.1 Advertising 9/3/2013 2283 - OSBORNE COUNTY FARMER STATEMENT OF NONDISCRIMINATION 40.26 0% - 1930.1 Advertising 9/13/2013 350 - FARM & HOME SUPPLY VID CHECK #104/17. (#61.25) 0% - 1930.1 Advertising 9/16/2013 1430 - KKAN-AM & KQMA-FM RADIO AD - FARM SAFETY WEEK 32.50 0% - 1930.1 Advertising 9/16/2013 200 - STOCKTON SENTINEL STATEMENT OF NONDISCRIMINATION 25.9 0% - 1930.1 Advertising 10/1/2013 200 - STOCKTON SENTINEL STATEMENT OF NONDISCRIMINATION 25.40 0% - 1930.1 Advertising 10/1/2013 206 - SUPERIOR PUBLISHING CO., INC. STATEMENT OF NONDISCRIMINATION 86.40 0% - 1930.1 Advertising 10/1/2013 1381 - KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1930.1 Advertising 10/3/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1930.1 Advertising 10/3/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - - - - - - - - -							-
1930.1 Advertising 99/2013 836 - FARM & HOME SUPPLY VOID CHECK #104172 (46.125) 0% - 1930.1 Advertising 91/32013 150 - BELOT CALL STATEMENT OF NONDISCRIMINATION 40.80 0% - 1930.1 Advertising 91/32013 150 - BELOT CALL STATEMENT OF NONDISCRIMINATION 22.50 0% - 1930.1 Advertising 91/32013 2370 - PHILLIPS COUNTY REVIEW STATEMENT OF NONDISCRIMINATION 25.40 0% - 1930.1 Advertising 101/2013 2365 - SUPERIOR PUBLISHING CO., INC. STATEMENT OF NONDISCRIMINATION 18.64 0% - 1930.1 Advertising 100/2013 1381 - KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1930.1 Advertising 103/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1930.1 Advertising 103/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1930.1 Advertising 103/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1930.1 Advertising 103/2013 140 - KKON-AM							-
1.930.1 Advertising 9/13/2013 150 - BELOTI CALL STATEMENT OF NONDISCRIMINATION 40.80 0% - 1.930.1 Advertising 9/13/2013 1430 - KKAN-AM & KQMA-FM RADIO AD - FARM SAFETY WEEK 25.9 0% - 1.930.1 Advertising 10/12/013 2370 - PHILLIPS COUNTY REVIEW STATEMENT OF NONDISCRIMINATION 29.59 0% - 1.930.1 Advertising 10/12/013 265 - SUPERIOR PUBLISHING CO., INC. STATEMENT OF NONDISCRIMINATION 18.4 0% - 1.930.1 Advertising 10/9/2013 1999 - PHILLIPS BUGH GIELISHING CO., INC. STATEMENT OF NONDISCRIMINATION 18.6 0% - 1.930.1 Advertising 10/9/2013 181 - KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1.930.1 Advertising 10/3/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1.930.1 Advertising 10/3/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HALLOWEEN SAFETY 99.00 0% - 1.930.1 Advertising 10/3/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HALLOWEEN SAFETY 99.00 0% - 1.930.1 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td></td<>							-
1930.1 Advertising 9/16/2013 1430 - KKAN-AM & KQMA-FM RADIO AD. FARM SAFETY WEEK 32.50 0% - 1930.1 Advertising 9/30/2013 2900 - STOCKTON SENTINEL STATEMENT OF NONDISCRIMINATION 29.59 0% - 1930.1 Advertising 10/1/2013 2970 - PHILLIPS COUNTY REVIEW STATEMENT OF NONDISCRIMINATION 18.64 0% - 1930.1 Advertising 10/1/2013 2990 - SUPERIOR PUBLISHING CO., NC. STATEMENT OF NONDISCRIMINATION 18.64 0% - 1930.1 Advertising 10/2/2013 1381 - KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1930.1 Advertising 10/3/1/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1930.1 Advertising 10/3/1/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1930.1 Advertising 10/3/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HARVEST SAFETY 90.00 0% - 1930.1 Advertising 11/2/2013 140 - KQNK RADIO RADIO ADS - HALVEST SAFETY 90.00 0% - 1930.1 Advertising 1							-
1930.1 Advertising 930/2013 2000 - STOCKTON SENTINEL STATEMENT OF NONDISCRMINATION 29.59 0% - 1930.1 Advertising 101/2013 2370 - PHILLIPS COUNTY REVIEW STATEMENT OF NONDISCRMINATION 54.50 0% - 1930.1 Advertising 101/2013 2370 - PHILLIPS COUNTY REVIEW STATEMENT OF NONDISCRMINATION 54.50 0% - 1930.1 Advertising 100/2013 9999 - PHILLIPS DURGHIGH SCHOOL USD #325 YEARBOOK AD 80.00 100% 80.00 100% 80.00 100% 80.00 100% 80.00 100% 80.00 100% 80.00 100% 80.00 100% 80.00 100% 80.00 100% 80.00 100% 80.00 100% 80.00 100% 80.00 80.00 100% 80.00 80.00 100% 80.00 100% 84.00 80.00 10.00 80.00 80.00 100% 83.00 100% 83.00 100% 83.00 10.00 10.00% 83.00 10.00% 83.00 10.00% 83.00							-
1930.1 Advertising 101/2013 2370 - PHILLIPS COUNTY REVIEW STATEMENT OF NONDISCRMINATION 54.50 0% - 1.930.1 Advertising 101/2013 2965 - SUPERIOR PUBLISHING CO., INC. STATEMENT OF NONDISCRMINATION 18.64 0% - 1.930.1 Advertising 100/2013 9999 - PHILLIPS BURG HIGH SCHOOL USD #325 YEARBOOK AD 80.00 100% 80.00 1.930.1 Advertising 1027/2013 1381 - KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1.930.1 Advertising 1031/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HARVEST SAFETY 99.00 0% 48.75 1.930.1 Advertising 1031/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HALLOWEEN SAFETY 32.50 0% 48.75 1.930.1 Advertising 111/2013 140 - KKN-VK VSV RADIO ADS 41.00 48.75 10.0% 345.00 10.0% 345.00 10.0% 345.00 10.0% 345.00 10.0% 345.00 10.0% 345.00 10.0% 345.00 10.0% 345.00 10.0% 345.00 10.0%							-
1.930.1 Advertising 10/1/2013 2965 - SUPERIOR PUBLISHING CO., NC. STATEMENT OF NONDISCRIMINATION 18.64 0% - 1.930.1 Advertising 10/2/2013 1939 - PHILLIPSBUG HIGH SCHOOL USD #325 YRARBOCK AD 80.0 10% - 1.930.1 Advertising 1027/2013 1381 + KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1.930.1 Advertising 1031/2013 1430 + KKAN-AM & KQMA-FM RADIO ADS - HOP MONTH 48.75 10% - 1.930.1 Advertising 1031/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HALLOWEST SAFETY 32.50 0% - 1.930.1 Advertising 101/2013 1403 - KKAN-AM & KQMA-FM RADIO ADS - HALLOWEST SAFETY 32.50 0% - 1.930.1 Advertising 11/2/2013 1407 - KVSV RADIO ADS - HALLOWEST SAFETY 32.50 0% 32.50 1.930.1 Advertising 11/2/2013 1407 - KONK RADIO RADIO ADS - HALLOWEST SAFETY 32.50 10% 32.50 1.930.1 Advertising 117/2013 9999 - CONCORDIA HIGH SCHOOL YEAR BOCK AD 50.00 100%							
1.930.1 Advertising 10%2013 9999-PHILLIPSBURG HIGH SCHOOL USD #325 YEARBOOK AD 80.00 100% 80.00 1.930.1 Advertising 10/27/2013 1381 - KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1.930.1 Advertising 10/31/2013 1381 - KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1.930.1 Advertising 10/31/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - COOP MONTH 48.75 100% 48.75 1.930.1 Advertising 11/1/2013 1407 - KVSV RADIO ADS SAFETY 32.50 00% - 1.930.1 Advertising 11/1/2013 1407 - KVSV RADIO ADS SAFETY 32.50 100% 345.00 1.930.1 Advertising 11/1/2013 1409 - KKC KCC KLMONTHLY ASSESSMENT DUES 28.24 50% 141.17 1.930.1 Advertising 11/1/2013 1409 - KKC KCAC KADIO ADS 4ADIO AD 50.00 150.00 150.00 150.00 150.00 150.00 150.00 150.00 150.00 150.00							-
1930.1 Advertising 1027/2013 1381 - KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1930.1 Advertising 1027/2013 1381 - KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1930.1 Advertising 1031/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HARVEST SAFETY 99.00 0% 48.75 1930.1 Advertising 1031/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HALDOWEST SAFETY 32.50 0% - 1930.1 Advertising 111/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - HALDOWEST SAFETY 32.50 0% - 1930.1 Advertising 111/2013 1407 - KQNK RADIO ADS - HALDOWEST SAFETY 32.50 0% 34200 1930.1 Advertising 111/2013 1407 - KQNK RADIO RADIO ADS - HALWERT 32.50 100% 350.00 1930.1 Advertising 121/2013 1407 - KQNK RADIO RADIO AD - HOLDAY GRETINGS PKG 113.75 100% 113.75 1930.1 Advertising 121/2013 1280 - KEC KL MONTHLY ASSESSTMENT 28.4 50.00 100% <							- 80.00
1.930.1 Advertising 1027/2013 1381 + KNCK / KCKS-FM RADIO ADS - HARVEST SAFETY 99.00 0% - 1.930.1 Advertising 1031/2013 1430 + KKAN-AM & KOMA-FM RADIO ADS - COOP MONTH 487 10% 48.75 1.930.1 Advertising 10/31/2013 1430 - KKAN-AM & KOMA-FM RADIO ADS - COOP MONTH 32.50 0% - 1.930.1 Advertising 11//2013 1430 - KKAN-AM & KOMA-FM RADIO ADS 4ALDO ADS 345.00 10% 345.00 1.930.1 Advertising 11//2013 1280 - KEC KCL MONTHLY ASSESSMENT DUES 28.24 50% 144.17 1.930.1 Advertising 11//2013 140 - KQNK RADIO RADIO ADS - HALDOWES AAD 50.00 10% 52.00 1.930.1 Advertising 11//2013 140 - KQNK RADIO RADIO ADS - HOLDAY GREETINGS PKG 113.75 10% 13.25 1.930.1 Advertising 12/12013 1280 - KEC KL MONTHLY ASSESSTMENT 28.4 50% 6% 113.75 10% 14.21 13.90 14.00% 14.21 13.90 14.90% 14.21 13.90%							80.00
1930.1 Advertising 1031/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - COOP MONTH 48.75 100% 48.75 1930.1 Advertising 10/31/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - MALLOWEEN SAFETY 32.50 0% - 1930.1 Advertising 11//2013 1467 - KVSV RADIO ADS 4345.00 10% 345.00 1930.1 Advertising 11//2013 1200 - KKC RADIO ADS 32.50 0% - 1930.1 Advertising 11//2013 1200 - KKC RADIO ADS 444 32.50 10% 32.50 1930.1 Advertising 11//2013 1407 - KQNK RADIO RADIO ADS 444 32.50 10% 32.50 1930.1 Advertising 12//2013 1430 - KKAN-AM & KQMA-FM RADIO ADS 444 30.00 100% 30.00 1930.1 Advertising 12//2013 1430 - KKAN KQMA-FM RADIO AD - OLDAP GREETINGS PKG 113.75 100% 113.75 1930.1 Advertising 12//2013 140 - KKD KEC MCL MONTHLY ASSESSTMENT 282.41 50% -41.21 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
1930.1 Advertising 1031/2013 H39 - KKAN-AM & KQMA-FM RADIO ADS - HALLOWERD SAFETY 32.50 0% - 1930.1 Advertising 11/2013 H47 - KVSV RADIO ADS RADIO ADS 345.00 9% 345.00 9% 345.00 10% 345.00 147.07 193.01 Advertising 11/4/2013 1280 - KEC KCL MONTHLY ASSESSMENT DUES 282.34 50% 141.17 1.930.1 Advertising 11/4/2013 1280 - KEC KCL MONTHLY ASSESSMENT DUES 282.34 50% 142.17 1.930.1 Advertising 11/4/2013 1280 - KKAN-AM & KQMA-FM RADIO ADS +M WEK 32.50 100% 52.50 1.930.1 Advertising 12/1/2013 1280 - KKAN-AM & KQMA-FM RADIO AD + HOLDAY GREETINGS PKG 113.75 100% 113.75 100% 141.21 1.930.1 Advertising 12/1/2013 240 - FKNT-5 AD - CHRISTMAS GREETINGS 30.00 100% 30.00 100% 30.00 100% 30.00 100% 30.00 100% 30.00 100% 30.00 100% 30.00 100% 30.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>48 75</td>							48 75
1930.1 Advertising 11/1/2013 1467 - KVSV RADIO ADS 345.00 100% 345.00 1.930.1 Advertising 11/4/2013 1280 - KEC KCL MONTHLY ASSESSMENT DUES 282.34 50% 141.17 1.930.1 Advertising 11/4/2013 1400 - KQNK RADIO RADIO ADS - 4-H WEEK 32.50 100% 32.50 1.930.1 Advertising 11/7/2013 999 - CONCORDIA HIGH SCHOOL YEAR BOOK AD 50.00 100% 50.00 1.930.1 Advertising 12/1/2013 1400 - KKONA M& RADIO YEAR BOOK AD 50.00 100% 50.00 1.930.1 Advertising 12/1/2013 1400 - KKN-AM & KQMA-FM RADIO AD - HOLDAY GREETINGS PKG 1137 10% 11.37 1.930.1 Advertising 12/1/2013 240 - FEC KCL MONTHLY ASSESSTMENT 282.41 50% 141.21 1.930.1 Advertising 12/1/2013 240 - FEC D - CHRISTMAS GREETINGS 30.00 100% 30.00 1.930.1 Advertising 12/1/2013 240 - FEC D CHRISTMAS GREETINGS 30.55 100% 30.55 1.930.1							40.75
1.930.1 Advertising 11/4/2013 1280 - KEC KCL MONTHLY ASSESSMENT DUES 282.34 50% 141.17 1.930.1 Advertising 11/4/2013 1440 - KQNK RADIO RADIO ADS -4 H WEEK 32.0 10% 50.00 100% 50.00 100% 50.00 100% 50.00 100% 50.00 100% 50.00 100% 50.00 100% 50.00 100% 50.00 100% 50.00 100% 50.00 100% 50.00 100% 50.00 100% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 113.75 100% 113.75 100% 113.75 10.0% 113.75 10.0% 113.75 10.0% 14.12 15.30.1 Advertising 12/12/013 1280 - KEC KCM ONTHLY ASSESSTMENT 28.24 50% 41.21 19.30.1 Advertising 12/12/013 76-HRNANON DIRECTORY SUPCE, INC. DIRECTORY ADVERTISING 30.00 100% 30.00 10.0% 30.00 10.0% 30.00 10.0%		0					345.00
1.930.1 Advertising 11/4/2013 1440 - KQNK RADIO RADIO ADS - 4-H WEEK 32.50 100% 32.50 1.930.1 Advertising 11/7/2013 9999 - CONCORDIA HIGH SCHOOL YEAR BOOK AD 50.00 100% 50.00 100% 50.00 100% 50.00 100% 50.00 100% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 10.0% 50.00 11.37 10.0% 11.37 10.0% 11.32 11.2 10.0 10.0 10.0							
1930.1 Advertising 11/7/2013 9999 - CÔNCORDIA HICH SCHOOL YEAR BOOK AD 50.00 100% 50.00 1930.1 Advertising 12/1/2013 1430 - KKAN-AM & KQMA-FM RADIO AD - HOLDAY GREETINGS PKG 113.75 113.75 1930.1 Advertising 12/3/2013 1280 - KKC KCL MONTHLY ASSESSTMENT 282.41 50% 141.21 1930.1 Advertising 12/1/2013 2447 - PRINT-5 AD - CHRISTMAS GREETINGS 30.00 10% 30.00 1930.1 Advertising 12/1/2013 767 - HANSON DIRECTORY SERVICE, INC. DRECTORY ADVERTISING 8.80 0% - 1930.1 Advertising 12/20/2013 766 - THE NORTON TELEGRAM AD - CHRISTMAS GREETINGS 30.55 100% 30.55 1930.1 Advertising 12/20/2013 1381 - KKAN-AM & KQMA-FM RADIO ADS - CHRISTMAS GREETINGS 30.55 100% 198.00 1930.1 Advertising 12/3/1/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - CHRISTMAS MUSIC PROGRAM 32.50 100% 32.50 1930.1 Advertising 12/3/1/2013 1440 - KQNK KADIO RADIO ADS - CHRISTMASNEW YEARS GREETINGS 32.50							
1.930.1 Advertising 12/1/2013 1430 - KKAN-AM & KQMA-FM RADIO AD - HOLDAY GREETINGS PKG 113.75 100% 113.75 1.930.1 Advertising 12/3/2013 1280 - KEC KCL MONTHLY ASSESSTMENT 282.41 50% 141.21 1.930.1 Advertising 12/3/2013 2447 - PKINT-5 AD - CHRISTMAS GREETINGS 30.00 10% 30.00 1.930.1 Advertising 12/16/2013 976 - HANSON DIRECTORY SERVICE, INC. DIRECTORY ADVERTISING 85.80 0% - 1.930.1 Advertising 12/20/013 1260 - THE NORTON TELEGRAM AD - CHRISTMAS GREETINGS 30.55 100% 193.05 1.930.1 Advertising 12/3/1/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - CHRISTMAS MUSIC PROGRAM 32.50 100% 193.01 1.930.1 Advertising 12/3/1/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - CHRISTMAS MUSIC PROGRAM 32.50 100% 32.50 1.930.1 Advertising 12/3/1/2013 1440 - KQNK RADIO RADIO AD - CHRISTMASNEW YEARS GREETINGS 32.50 100% 32.50 1.930.1 Advertising 12/3/1/2013 1440 - KQNK RADIO RADIO AD - CHR							
1930.1 Advertising 12/3/2013 1280 - KEC KCL MONTHLY ASSESSTMENT 282.41 50% 141.21 1.930.1 Advertising 12/12/013 2447 - PRINT-5 AD - CHRISTMAS GREETINGS 30.00 100% 30.00 1.930.1 Advertising 12/16/2013 976 - HANSON DIRECTORY SERVICE, INC. DIRECTORY ADVERTISING 85.80 0% - 1.930.1 Advertising 12/20/2013 2160 - THE NORTON TELEGRAM AD - CHRISTMAS GREETINGS 30.55 100% 30.55 1.930.1 Advertising 12/20/2013 1381 - KKAN-AM & KQMA-FM RADIO ADS - CHRISTMAS MUSIC PROGRAM 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1440 - KQNK RADIO RADIO ADS - CHRISTMAS MUSIC PROGRAM 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1440 - KQNK RADIO RADIO ADS - CHRISTMAS NEW YEARS GREETINGS 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1440 - KQNK RADIO RADIO ADS - CHRISTMASNEW YEARS GREETINGS 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1467 - KVSV RADIO ADS - CHRISTMASNEW YEAR							
1 930.1 Advertising 12/12/2013 2447 - PENT-5 AD - CHRISTMAS GREETINGS 30.00 100% 30.00 1 930.1 Advertising 12/12/2013 76/+ HANSON DIRECTORY SERVICE, INC. DIRECTORY ADVERTISING 85.0 0% - 1 930.1 Advertising 12/20/2013 76/+ HANSON DIRECTORY SERVICE, INC. DIRECTORY ADVERTISING 30.05 100% 30.55 1 930.1 Advertising 12/20/2013 76/+ HANSON DIRECTORY ADVERTISING 30.05 100% 30.55 1 930.1 Advertising 12/20/2013 18/0 KKAN-AM RADIO ADS - CHRISTMAS GREETINGS 30.55 10% 30.55 1 930.1 Advertising 12/31/2013 1430 KKAN-AM & KQMA-FM RADIO ADS - CHRISTMAS MUSIC PROGRAM 32.50 10% 32.50 1 930.1 Advertising 12/31/2013 140 - KQNK RADIO RADIO AD - CHRISTMASNEW YEARS GREETINGS 32.50 10% 32.50 1 930.1 Advertising 12/31/2013 140 - KVSV RADIO AD - CHRISTMASNEW YEARS GREETINGS 32.50 10% 52.50 1 930.1 Advertising 12/31/2013 140 - KVSV RADIO AD - CHRISTMASNEW YEARS GREET							
1.930.1 Advertising 12/16/2013 976 + HANSON DIRECTORY SERVICE, INC. DIRECTORY ADVERTISING 85.80 0% - 1.930.1 Advertising 12/20/2013 2160 - THE NORTON TELEGRAM AD - CHRISTMAS GREETINGS 30.55 100% 30.55 1.930.1 Advertising 12/20/2013 1381 - KKOK / KCKS-FM RADIO ADS - CHRISTMAS 198.00 10% 198.00 1.930.1 Advertising 12/31/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - CHRISTMAS MUSIC PROGRAM 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1440 - KQNK RADIO RADIO AD - CHRISTMAS/NEW YEARS GREETINGS 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1467 - KVSV RADIO AD - CHRISTMAS/NEW YEARS GREETINGS 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1467 - KVSV RADIO AD - CHRISTMAS/NEW YEARS GREETINGS 32.50 100% 52.50							
1.930.1 Advertising 12/20/2013 2160 - THE NORTON TELEGRAM AD - CHRISTMAS GREETINGS 30.55 100% 30.55 1.930.1 Advertising 12/20/2013 1381 - KKAN-FM RADIO ADS - CHRISTMAS GREETINGS 198 100% 198,00 1.930.1 Advertising 12/31/2013 1381 - KKAN-AM & KQMA-FM RADIO ADS - CHRISTMAS MUSIC PROGRAM 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1400 - KKAN-AM & KQMA-FM RADIO ADS - CHRISTMAS/NEW YEARS GREETINGS 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1407 - KQNK RADIO RADIO AD - CHRISTMAS/NEW YEARS GREETINGS 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1407 - KVSV RADIO AD - CHRISTMAS/NEW YEARS GREETINGS 32.50 100% 15.00			12/16/2013 976 - HANSON DIRECTORY SERVICE. INC.				-
1.930.1 Advertising 12/29/2013 1381 - KNCK / KCKS-FM RADIO ADS - CHRISTMAS 198.00 100% 198.00 1.930.1 Advertising 12/31/2013 1430 - KKAN-AM & KQMA-FM RADIO ADS - CHRISTMAS MUSIC PROGRAM 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1440 - KQNK RADIO RADIO ADS - CHRISTMAS/NEW YEARS GREETINGS 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1467 - KVSV RADIO AD- CHRISTMAS/NEW YEARS GREETINGS 32.50 100% 150.00			12/20/2013 2160 - THE NORTON TELEGRAM				30.55
1.930.1 Advertising 12/31/2013 1430 - KKAN-AM & & QMA-FM RADIO ADS - CHRISTAMAS MUSIC PROGRAM 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1440 - KQNK RADIO RADIO ADS - CHRISTAMAS MUSIC PROGRAM 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1467 - KVSV RADIO AD - CHRISTAMAS/NEW YEARS GREETINGS 32.50 100% 150.00							
1.930.1 Advertising 12/31/2013 1440 - KQNK RADIO RADIO AD - CHRISTMAS/NEW YEARS GREETINGS 32.50 100% 32.50 1.930.1 Advertising 12/31/2013 1467 - KVSV RADIO AD - HOLIDAY 150.00 100% 150.00							32.50
1.930.1 Advertising 12/31/2013 1467 - KVSV RADIO AD - HOLIDAY 150.00 100% 150.00							32.50
							150.00
ACOUNT 1750.1 - ADVERTISING 12,615.22 4,942,49		1.930.1 - ADVERTISING			12,615.22		4,942.49

Exhibit 2-1 WP 6b Page 3 of 6

Account	Acct Desc	Date Ven:	Reference	Debit	Percent Excluded	Total Adjustment
1.930.2	MICELLANEOUS GENERAL	1/3/2013 9999 - JAMES BOB POLLOCK MEMORIAL	MEMORIAL	22.75	50%	11.38
1.930.2	MICELLANEOUS GENERAL	1/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS	58.27	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	1/12/2013 3173 - VERIZON WIRELESS 1/15/2013 9999 - BIEKER, CHANCE	BOARD IPADS MILEAGE REIMBURSEMENT - ORIENTATION	60.40 72.32	0% 0%	-
1.930.2	MICELLANEOUS GENERAL	1/21/2013 1740 - MILLER, ALLAN	REIMBURSEMENT OF TRAVEL EXPENSES	468.55	0%	-
1.930.2	MICELLANEOUS GENERAL	1/22/2013 3379 - WISEMAN, BOBBI	BOARD MEETING MEAL EXPENSE	100.91	100%	100.91
1.930.2	MICELLANEOUS GENERAL	1/31/2013 1673 - TMHC SERVICES, INC.	EMPLOYEE TESTING/ADMIN FEES	102.38	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL	1/31/2013 2011 - NISC 1/31/2013 3391 - FLEET SERVICES	MONTHLY SUPPORT SERVICES	10.44	0% 0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	1/31/2013 3391 - FLEET SERVICES 1/31/2013 FJE	MONTHLY CARD CHARGE INSUR - PROPERTY DAMAGE	55.90 58.08	0%	-
1.930.2	MICELLANEOUS GENERAL	1/31/2013 FJE	MKEC PROPERTY TAX	2,076.33	0%	-
1.930.2	MICELLANEOUS GENERAL	1/31/2013 LABOR		2,712.48	0%	-
1.930.2	MICELLANEOUS GENERAL	1/31/2013 US BANK CREDIT CARD	AM - CEO CONF TRAVEL EXPS	161.66	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	1/31/2013 US BANK CREDIT CARD 1/31/2013 US BANK CREDIT CARD	CL - NRECA ANNUAL MTG TRAVEL EXP (CL) CL - ST FRANCIS MEAL EXP	178.11 8.92	0% 0%	-
1.930.2	MICELLANEOUS GENERAL	1/31/2013 US BANK CREDIT CARD	JC - MEAL EXP	36.60	0%	-
1.930.2	MICELLANEOUS GENERAL	1/31/2013 US BANK CREDIT CARD	KG - TECH ADV MTG TRAVEL EXP (KG/SS)	430.03	0%	-
1.930.2	MICELLANEOUS GENERAL	2/5/2013 1565 - MCCLYMONT, JOHN	TRAVEL REIMBURSEMENT FOR KEC CONFERENCE	306.74	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	2/11/2013 2975 - TAYLOR SUPPLY	CREDIT REFUND (OCT STMT DISCOUNT) BOARD IPADS	(2.99) 57.10	0% 0%	-
1.930.2	MICELLANEOUS GENERAL	2/12/2013 3173 - VERIZON WIRELESS 2/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS BOARD IPADS	59.10	0%	
1.930.2	MICELLANEOUS GENERAL	2/14/2013 127 - THE BELLEVILLE TELESCOPE	TWO YEAR SUBSCRIPTION	86.04	100%	86.04
1.930.2	MICELLANEOUS GENERAL	2/14/2013 1280 - KEC	KEC ANNUAL MEETING/DIRECTORS WORKSHOP	1,997.13	0%	-
1.930.2	MICELLANEOUS GENERAL	2/14/2013 9999 - KNODEL FUNERAL HOME	CHARLSIE ROGERS MEMORIAL	26.00	50%	13.00
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	2/20/2013 9999 - ALS ASSSOC., KEITH WORTHINGTON CHAPTER 2/22/2013 2160 - THE NORTON TELEGRAM	STEPHEN E. PARR MEMORIAL JOB ADS - ACCOUNTANT/CSR	26.00 442.26	50% 50%	13.00 221.13
1.930.2	MICELLANEOUS GENERAL	2/26/2013 1540 - LOOK, CHARLES W.	REIMBURSEMENT OF TRAVEL EXPENSES	39.65	0%	221.13
1.930.2	MICELLANEOUS GENERAL	2/26/2013 3379 - WISEMAN, BOBBI	BOARD MEETING MEALS	114.37	100%	114.37
1.930.2	MICELLANEOUS GENERAL	2/27/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	"NO GUN/VIDEO" DECALS	100.67	0%	-
1.930.2	MICELLANEOUS GENERAL	2/28/2013 1673 - TMHC SERVICES, INC.	EMPLOYEE TESTING/ADMIN FEES	102.38	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	2/28/2013 1673 - TMHC SERVICES, INC. 2/28/2013 2011 - NISC	PRE-EMPLOYMENT TEST - C BIEKER MONTHLY SUPPORT SERVICES	70.00 10.44	0% 0%	-
1.930.2	MICELLANEOUS GENERAL	2/28/2013 2011 - NISC 2/28/2013 486 - CLOUD CORP	ANNUAL LUNCHEON TABLE	150.00	100%	150.00
1.930.2	MICELLANEOUS GENERAL	2/28/2013 9999 - THE ADVOCATE	JOB ADS - ACCOUNTANT/CSR	110.50	50%	55.25
1.930.2	MICELLANEOUS GENERAL	2/28/2013 FJE	INSUR - PROPERTY DAMAGE	58.08	0%	-
1.930.2	MICELLANEOUS GENERAL	2/28/2013 FJE	MKEC PROPERTY TAX	2,076.33	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	2/28/2013 LABOR 2/28/2013 US BANK CREDIT CARD	AM - MEETING EXPENSES	4,643.48 1,595.96	0% 0%	-
1.930.2	MICELLANEOUS GENERAL	2/28/2013 US BANK CREDIT CARD 2/28/2013 US BANK CREDIT CARD	BM - MEAL EXP	5.95	0%	-
1.930.2	MICELLANEOUS GENERAL	2/28/2013 US BANK CREDIT CARD	CL - KCRE DONATION GIFT	127.00	0%	-
1.930.2	MICELLANEOUS GENERAL	2/28/2013 US BANK CREDIT CARD	CL - MEETING EXPENSES	341.60	0%	-
1.930.2	MICELLANEOUS GENERAL	2/28/2013 US BANK CREDIT CARD	KG - TECHADVANTAGE MTG EXP (KG/SS)	323.01	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	3/1/2013 1233 - JEWELL COUNTY RECORD 3/1/2013 2370 - PHILLIPS COUNTY REVIEW	ANNUAL SUBSCRIPTION JOB ADS - ACCOUNTANT/CSR	27.50 105.30	100% 50%	27.50 52.65
1.930.2	MICELLANEOUS GENERAL	3/8/2013 9999 - CUBA PRESBYTERIAN CHURCH	LOREN WALTHERS MEMORIAL	40.00	50%	20.00
1.930.2	MICELLANEOUS GENERAL	3/9/2013 9999 - E-470 PUBLIC HIGHWAY AUTHORITY	TOLL FEE (TECH MTG - KG/SS)	2.11	0%	
1.930.2	MICELLANEOUS GENERAL	3/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS	57.10	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	3/12/2013 3173 - VERIZON WIRELESS 3/13/2013 1885 - NRECA	BOARD IPADS 2013 SUBSCRIPTION - NTL COMP SURVEY	59.10 289.25	0% 0%	-
1.930.2	MICELLANEOUS GENERAL	3/20/2013 2170 - PRAIRIE LAND PETTY CASH FUND	WKHRM MTG EXP-AK/MEAL EXPS.	41.81	0%	-
1.930.2	MICELLANEOUS GENERAL	3/21/2013 3391 - FLEET SERVICES	MONTHLY CARD CHARGE	55.90	0%	-
1.930.2	MICELLANEOUS GENERAL	3/22/2013 3229 - WAL-MART BUSINESS	CONC PARTY SUPPLIES - J LANOUE	24.75	100%	24.75
1.930.2	MICELLANEOUS GENERAL	3/22/2013 9999 - E-470 PUBLIC HIGHWAY AUTHORITY	TOLL FEE - NRECA ANN MTG (CL)	2.11	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	3/22/2013 9999 - RUSS' 3/25/2013 1884 - NATIONAL RURAL ELECTRIC COOP	BOARD GIFT - D SOLKO 2013 AF&T CONFERENCE - A.STARK	262.15 503.75	100% 0%	262.15
1.930.2	MICELLANEOUS GENERAL	3/25/2013 884 - FLOWER GALLERY	PLANT - L.DENEAULT FUNERAL	43.33	50%	21.67
1.930.2	MICELLANEOUS GENERAL	3/26/2013 3379 - WISEMAN, BOBBI	BOARD MEETING MEALS	131.56	100%	131.56
1.930.2	MICELLANEOUS GENERAL	3/27/2013 2806 - SMITH COUNTY PIONEER	ANNUAL SUBSCRIPTION	34.36	100%	34.36
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	3/28/2013 150 - BELOIT CALL 3/28/2013 9999 - BLADE EMPIRE	ANNUAL SUBCRIPTION ANNUAL SUBCRIPTION	97.49 118.45	100% 100%	97.49 118.45
1.930.2	MICELLANEOUS GENERAL	3/31/2013 1673 - TMHC SERVICES, INC.	EMPLOYEE TESTING/ADMIN FEES	102.38	0%	-
1.930.2	MICELLANEOUS GENERAL	3/31/2013 2011 - NISC	MONTHLY SUPPORT SERVICES	10.44	0%	-
1.930.2	MICELLANEOUS GENERAL	3/31/2013 3559 - ROD'S THRIFTWAY	J.LANOUE B-DAY PARTY SUPPLIES	35.73	100%	35.73
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	3/31/2013 FJE	INSUR - PROPERTY DAMAGE MKEC PROPERTY TAX	58.08	0% 0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	3/31/2013 FJE 3/31/2013 LABOR	MREC PROPERTITIAA	1,630.69 1,211.91	0%	
1.930.2	MICELLANEOUS GENERAL	3/31/2013 US BANK CREDIT CARD	3706 - ADULT CPR/AED TRAINING	40.50	0%	
1.930.2	MICELLANEOUS GENERAL	3/31/2013 US BANK CREDIT CARD	3706 - CPR TRAINING MATERIAL	60.12	0%	-
1.930.2	MICELLANEOUS GENERAL	3/31/2013 US BANK CREDIT CARD	AM - NRECA MTG EXPS	948.11	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	3/31/2013 US BANK CREDIT CARD 3/31/2013 US BANK CREDIT CARD	CL - KEC MTG EXPS CL - NRECA MTG EXPS	120.06 739.12	0% 0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	3/31/2013 US BANK CREDIT CARD 3/31/2013 US BANK CREDIT CARD	KG - TECH ADV CONF EXPS	739.12 700.24	0%	-
1.930.2	MICELLANEOUS GENERAL	4/1/2013 1673 - TMHC SERVICES, INC.	EMPLOYEE TESTING/ADMIN FEES	104.81	0%	-
1.930.2	MICELLANEOUS GENERAL	4/1/2013 3391 - FLEET SERVICES	MONTHLY CARD CHARGE	55.90	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	4/1/2013 491 - CLYDE REPUBLICAN 4/3/2013 2875 - STARK, ALISHA	ANNUAL SUBSCRIPTION MEAL EXPENSE - NEW EMPLOYEE (A WEGENER)	23.00 33.33	100% 100%	23.00 33.33
1.930.2	MICELLANEOUS GENERAL	4/3/2013 28/3 - STARK, ALISHA 4/4/2013 9999 - FLORAL EXPRESSIONS	PLANT FOR W.HUBER	32.49	50%	16.25
1.930.2	MICELLANEOUS GENERAL	4/5/2013 450 - CHRISTY, STEVE	MEAL REIMBURSEMENT	18.74	0%	-
1.930.2	MICELLANEOUS GENERAL	4/10/2013 1238 - J.F. BEAVER ADVERTISING	BOARD SHIRTS - ANNUAL MEETING	312.51	100%	312.51
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	4/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS	59.10 57.10	0% 0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	4/12/2013 3173 - VERIZON WIRELESS 4/22/2013 2780 - SKRDLANT WELDING	BOARD IPDAS CHAIR RACK	57.10	0%	-
1.930.2	MICELLANEOUS GENERAL	4/25/2013 1238 - J.F. BEAVER ADVERTISING	BOARD SHIRTS - ANNUAL MEETING	31.48	100%	31.48
1.930.2	MICELLANEOUS GENERAL	4/30/2013 1280 - KEC	HR SUMMIT - APRIL	97.50	0%	-
1.930.2	MICELLANEOUS GENERAL	4/30/2013 2011 - NISC	MONTHLY SUPPORT SERVICES	10.44	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	4/30/2013 FJE 4/30/2013 FJE	CONC DEPOSIT CORRECTION CONC DEPOSIT CORRECTION (ACT)	0.01 (0.01)	0% 0%	-
1.930.2	MICELLANEOUS GENERAL	4/30/2013 FJE 4/30/2013 FJE	CONC DEPOSIT CORRECTION (REV)	(0.01)	0%	-
1.930.2	MICELLANEOUS GENERAL	4/30/2013 FJE	INSUR - PROPERTY DAMAGE	58.08	0%	-
1.930.2	MICELLANEOUS GENERAL	4/30/2013 FJE	MKEC PROPERTY TAX	1,630.69	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	4/30/2013 LABOR 4/30/2013 US BANK CREDIT CARD	3680 - FLOWERS (T RUTHERFORD)	2,125.89 27.96	0% 50%	13.98
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	4/30/2013 US BANK CREDIT CARD 4/30/2013 US BANK CREDIT CARD	3680 - NEW EE MEAL EXP	80.66	100%	80.66
1.930.2	MICELLANEOUS GENERAL	4/30/2013 US BANK CREDIT CARD	3698 - NRECA HR CONF REG (AK)	487.50	0%	-
1.930.2	MICELLANEOUS GENERAL	4/30/2013 US BANK CREDIT CARD	3706 - ADULT CPR/AED TRAINING	40.50	0%	-
1.930.2	MICELLANEOUS GENERAL	4/30/2013 US BANK CREDIT CARD	3706 - NEW EE MEAL EXP	59.20	100%	59.20
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	4/30/2013 US BANK CREDIT CARD 4/30/2013 US BANK CREDIT CARD	AM - MTG EXP CL - MEETING EXP	57.28 80.73	0% 0%	-
1.930.2	MICELLANEOUS GENERAL	4/30/2013 US BANK CREDIT CARD	KG - STAFF MEAL EXP/NEW EE MEAL EXP	73.02	100%	73.02
1.930.2	MICELLANEOUS GENERAL	4/30/2013 US BANK CREDIT CARD	SC - MTG MEAL EXP	19.39	0%	-
1.930.2	MICELLANEOUS GENERAL	4/30/2013 WRIGHT EXPRESS	Fleet Management Transaction	86.86	0%	-
1.930.2	MICELLANEOUS GENERAL	5/1/2013 1740 - MILLER, ALLAN	REIMBURSEMENT - MEETING EXPENSES	65.40	0% 0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	5/1/2013 CASH REGISTER 5/2/2013 2875 - STARK, ALISHA	Cash Register MEAL EXPENSE REIMB - M.KATS & A.STARK	(18.74) 20.08	100%	20.08
1.930.2	MICELLANEOUS GENERAL	5/8/2013 1885 - NRECA	2013 AF-T REGISTRATION INV 1006525	861.25	0%	

Exhibit 2-1 WP 6b Page 4 of 6

Account 1.930.2	Acct Desc MICELLANEOUS GENERAL	Date Ven: 5/9/2013 2209 - NORTON ROTARY	Reference CIRCUS TICKETS	Debit 31.20	Percent Excluded 100%	Total Adjustment 31.20
1.930.2	MICELLANEOUS GENERAL	5/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS	57.10	0%	-
1.930.2	MICELLANEOUS GENERAL	5/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS	59.10	0%	-
1.930.2	MICELLANEOUS GENERAL	5/13/2013 1361 - KARNOPP, APRIL	REIMBURSEMENT - NRECA MTG TRAVEL EXP	234.72	0%	-
1.930.2	MICELLANEOUS GENERAL	5/13/2013 2875 - STARK, ALISHA	REIMBURSEMENT - NRECA MTG TRAVEL EXPS	164.97	0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	5/22/2013 2170 - PRAIRIE LAND PETTY CASH FUND	MTG MEAL EXP	25.03	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	5/22/2013 2170 - PRAIRIE LAND PETTY CASH FUND 5/28/2013 3379 - WISEMAN, BOBBI	PETTY CASH SHORTAGE BOARD MEETING MEALS	4.58 123.34	0% 100%	123.34
1.930.2	MICELLANEOUS GENERAL	5/31/2013 1673 - TMHC SERVICES, INC.	EMPLOYEE TESTING/ADMIN FEES	104.81	0%	-
1.930.2	MICELLANEOUS GENERAL	5/31/2013 FJE	INSUR - PROPERTY DAMAGE	58.08	0%	-
1.930.2	MICELLANEOUS GENERAL	5/31/2013 FJE	MKEC PROPERTY TAX	1,630.69	0%	-
1.930.2	MICELLANEOUS GENERAL	5/31/2013 FJE	R&S PREMIUM BUYDOWN W/ PREPMT	(512.87)	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL	5/31/2013 LABOR	2000 AFAT CONFTRANEL EXP (MV)	2,027.01 95.16	0% 0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	5/31/2013 US BANK CREDIT CARD 5/31/2013 US BANK CREDIT CARD	3680 - AF&T CONF TRAVEL EXP (MK) 3680 - SUPERVISOR CONF REG FEE (AS/MK)	193.70	0%	
1.930.2	MICELLANEOUS GENERAL	5/31/2013 US BANK CREDIT CARD	3680 - WESTERN COOP MTG MEAL EXP	28.76	0%	-
1.930.2	MICELLANEOUS GENERAL	5/31/2013 US BANK CREDIT CARD	3698 - KEC HR CONF EXPS (AK)	99.28	0%	-
1.930.2	MICELLANEOUS GENERAL	5/31/2013 US BANK CREDIT CARD	AM - MEETING EXPS	95.39	0%	-
1.930.2	MICELLANEOUS GENERAL	5/31/2013 US BANK CREDIT CARD	CL - MEETING EXPS	187.73	0%	-
1.930.2	MICELLANEOUS GENERAL	5/31/2013 US BANK CREDIT CARD	KG - CFC FORUM TRAVEL EXP (KG)	135.72	0%	-
1.930.2	MICELLANEOUS GENERAL	5/31/2013 WRIGHT EXPRESS	Fleet Management Transaction	182.98	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	6/1/2013 2011 - NISC 6/10/2013 2150 - NORTON COUNTY TREASURER	MONTHLY SUPPORT SERVICES APPLICATION FOR LOST TITLE - #56	10.44	0% 0%	-
1.930.2	MICELLANEOUS GENERAL	6/11/2013 9999 - KANSAS CHAMBER	KS EMPLOYMENT LAW SEMINAR	32.50	0%	
1.930.2	MICELLANEOUS GENERAL	6/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS	57.10	0%	-
1.930.2	MICELLANEOUS GENERAL	6/12/2013 3173 - VERIZON WIRELESS	IPADS - BOARD	59.10	0%	-
1.930.2	MICELLANEOUS GENERAL	6/20/2013 1885 - NRECA	ANNUAL SUBSCRIPTION - LEGAL RPTG SERVICE	221.00	0%	-
1.930.2	MICELLANEOUS GENERAL	6/30/2013 1235 - JAMBOREE FOODS	BOARD MEETING/G.HARPER RETIREMENT MEAL	221.94	100%	221.94
1.930.2	MICELLANEOUS GENERAL	6/30/2013 2011 - NISC	MONTHLY SUPPORT SERVICES	10.44	0%	-
1.930.2	MICELLANEOUS GENERAL	6/30/2013 FJE	INSUR - PROPERTY DAMAGE	58.08	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	6/30/2013 FJE 6/30/2013 LABOR	MKEC PROPERTY TAX	1,918.27 4,393.84	0% 0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	6/30/2013 LABOR 6/30/2013 US BANK CREDIT CARD	3639 - TIP ERROR(CREDIT ON JULY STMT)	4,393.84	0%	-
1.930.2	MICELLANEOUS GENERAL	6/30/2013 US BANK CREDIT CARD	BM - RETIREMENT PARTY (GH)	26.25	100%	26.25
1.930.2	MICELLANEOUS GENERAL	6/30/2013 US BANK CREDIT CARD	CL - MEETING EXPS	174.80	0%	-
1.930.2	MICELLANEOUS GENERAL	6/30/2013 US BANK CREDIT CARD	KG - CFC FORUM EXPS.	603.86	0%	-
1.930.2	MICELLANEOUS GENERAL	6/30/2013 WRIGHT EXPRESS	Fleet Management Transaction	936.87	0%	-
1.930.2	MICELLANEOUS GENERAL	7/1/2013 1673 - TMHC SERVICES, INC.	EMPLOYEE TESTING / ADMIN FEES	104.81	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	7/1/2013 9999 - KANSAS CHAMBER 7/8/2013 9999 - FLORAL EXPRESSION	KS EMPLOYMENT LAW SEMINAR PLANT FOR APPLEBY SERVICE	32.50 37.90	0% 50%	- 18.95
1.930.2	MICELLANEOUS GENERAL	7/8/2013 9999 - FLORAL EXPRESSION	WIRE FOR E.MENDENHALL	49.81	50%	24.91
1.930.2	MICELLANEOUS GENERAL	7/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS	57.10	0%	-
1.930.2	MICELLANEOUS GENERAL	7/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS	59.10	0%	-
1.930.2	MICELLANEOUS GENERAL	7/22/2013 497 - CLYDE CHAMBER OF COMMERCE	WATERMELON FESTIVAL - DONATION	200.00	50%	100.00
1.930.2	MICELLANEOUS GENERAL	7/23/2013 3379 - WISEMAN, BOBBI	BOARD MEETING MEALS	123.34	100%	123.34
1.930.2	MICELLANEOUS GENERAL	7/31/2013 1673 - TMHC SERVICES, INC.	EMPLOYEE TESTING / ADMIN FEES	104.81	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL	7/31/2013 2011 - NISC 7/21/2012 2201 - ELEET SEDVICES	MONTHLY SUPPORT SERVICES	10.44	0% 0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	7/31/2013 3391 - FLEET SERVICES 7/31/2013 FJE	CARD REPLACEMENT FEE INSUR - PROPERTY DAMAGE	1.30 58.08	0%	-
1.930.2	MICELLANEOUS GENERAL	7/31/2013 FJE	MKEC PROPERTY TAX	1,918.27	0%	-
1.930.2	MICELLANEOUS GENERAL	7/31/2013 LABOR		1,458.39	0%	-
1.930.2	MICELLANEOUS GENERAL	7/31/2013 US BANK CREDIT CARD	3639 - DOUBLE TIP REIMB (CLIFTON STORM)	(11.50)	0%	-
1.930.2	MICELLANEOUS GENERAL	7/31/2013 US BANK CREDIT CARD	3680 - GLADYS RETIREMENT LUNCH	53.94	100%	53.94
1.930.2	MICELLANEOUS GENERAL	7/31/2013 US BANK CREDIT CARD	3698 - BUC/NRECA CONF EXPS (A KARNOPP)	465.40	0%	-
1.930.2	MICELLANEOUS GENERAL	7/31/2013 US BANK CREDIT CARD	AM - MEETING EXPS.	236.84	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	7/31/2013 US BANK CREDIT CARD 7/31/2013 US BANK CREDIT CARD	CL - MEETING EXPS. JC - MEAL EXP	148.63 28.14	0% 0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	7/31/2013 US BANK CREDIT CARD	KG - GLADYS RETIREMENT LUNCH	23.85	100%	23.85
1.930.2	MICELLANEOUS GENERAL	7/31/2013 US BANK CREDIT CARD	KG - SAFETY SIGNS/IPHONE CASE	182.83	0%	-
1.930.2	MICELLANEOUS GENERAL	8/1/2013 1885 - NRECA	REGIONS MEETING - CL	273.00	0%	-
1.930.2	MICELLANEOUS GENERAL	8/2/2013 1361 - KARNOPP, APRIL	MILEAGE REIMB - NEW ORLEANS HR CONF	240.99	0%	-
1.930.2	MICELLANEOUS GENERAL	8/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS	57.10	0%	-
1.930.2	MICELLANEOUS GENERAL	8/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS	59.10	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	8/14/2013 9999 - KCRE 8/16/2013 9999 - FLORAL EXPRESSION	KCRE GOLF OPEN - REGISTRATION FLOWERS - D.BEEMS MOTHER	169.00 51.91	100% 50%	169.00 25.96
1.930.2	MICELLANEOUS GENERAL	8/16/2013 9999 - REBECCA OGLESBY	COVERING OVERDRAFT FEE DUE TO ERROR	74.75	0%	25.90
1.930.2	MICELLANEOUS GENERAL	8/23/2013 1280 - KEC	LUNCHEON FEE - C.LOOK	17.55	100%	17.55
1.930.2	MICELLANEOUS GENERAL	8/26/2013 545 - CONCORDIA BLADE-EMPIRE	ANNUAL SUBSCRIPTION	98.24	100%	98.24
1.930.2	MICELLANEOUS GENERAL	8/27/2013 1499 - LEVIN, OTTO	REIMBURSMENT - IPAD REPAIRS	139.10	0%	-
1.930.2	MICELLANEOUS GENERAL	8/27/2013 3379 - WISEMAN, BOBBI	BOARD MEETING MEALS	131.56	100%	131.56
1.930.2	MICELLANEOUS GENERAL	8/30/2013 2011 - NISC	MONTHLY SUPPORT SERVICES	10.42	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	8/31/2013 1673 - TMHC SERVICES, INC. 8/31/2013 2900 - STOCKTON SENTINEL	EMPLOYEE TESTING / ADMIN FEES	104.81 22.72	0% 100%	
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	8/31/2013 EJE 8/31/2013 FJE	ANNUAL SUBSCRIPTION INSUR - PROPERTY DAMAGE	22.72	100%	22.72
1.930.2	MICELLANEOUS GENERAL	8/31/2013 FJE 8/31/2013 FJE	MKEC PROPERTY TAX	1,918.27	0%	-
1.930.2	MICELLANEOUS GENERAL	8/31/2013 FJE	RECLASS A STARK TRAVEL EXPENSES	(167.69)	0%	-
1.930.2	MICELLANEOUS GENERAL	8/31/2013 LABOR		2,781.84	0%	-
1.930.2	MICELLANEOUS GENERAL	8/31/2013 US BANK CREDIT CARD	3680 - KEC MTG HOTEL EXP (CL)	75.61	0%	-
1.930.2	MICELLANEOUS GENERAL	8/31/2013 US BANK CREDIT CARD	3698 - NRECA HR CONF EXP (AK)	398.26	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	8/31/2013 US BANK CREDIT CARD 8/31/2013 US BANK CREDIT CARD	3706 - NRECA AF&T CONF EXP (AS/MK) AM - AUGUST MTG EXPENSES	1,352.65 194.66	0% 0%	-
1.930.2	MICELLANEOUS GENERAL	8/31/2013 US BANK CREDIT CARD 8/31/2013 US BANK CREDIT CARD	AM - AUGUST MTG EXPENSES CL - AUGUST MTG EXPENSES	389.70	0%	-
1.930.2	MICELLANEOUS GENERAL	8/31/2013 US BANK CREDIT CARD	JC - MEETING EXPENSES	95.97	0%	-
1.930.2	MICELLANEOUS GENERAL	8/31/2013 US BANK CREDIT CARD	KG - MIC CONF EXPENSES	166.92	0%	-
1.930.2	MICELLANEOUS GENERAL	8/31/2013 WRIGHT EXPRESS	Fleet Management Transaction	53.56	0%	-
1.930.2	MICELLANEOUS GENERAL	9/1/2013 2370 - PHILLIPS COUNTY REVIEW	ADS - FAIR & RODEO	48.75	50%	24.38
1.930.2	MICELLANEOUS GENERAL	9/6/2013 2222 - NORTON SPORTS CENTER	SHIPPING - TRUCK TITLES #10 & #5	13.83	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	9/12/2013 3173 - VERIZON WIRELESS 0/12/2013 2173 - VERIZON WIRELESS	BOARD IPADS BOARD IPADS	57.10 59.10	0% 0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	9/12/2013 3173 - VERIZON WIRELESS 9/12/2013 9999 - WESTERN KANSAS HR CONFERENCE	BOARD IPADS HR CONFERENCE HAYS- REGISTRATION	59.10 29.25	0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	9/12/2013 1540 - LOOK, CHARLES W.	REIMB TRAVEL EXPENSES - KC MGRS MTG	51.53	0%	-
1.930.2	MICELLANEOUS GENERAL	9/18/2013 2170 - PRAIRIE LAND PETTY CASH FUND	KS TURNPIKE FEE (CL)	1.79	0%	-
1.930.2	MICELLANEOUS GENERAL	9/18/2013 2170 - PRAIRIE LAND PETTY CASH FUND	TRAVEL ADV-MIC CONF (KG)	16.25	0%	-
1.930.2	MICELLANEOUS GENERAL	9/18/2013 2170 - PRAIRIE LAND PETTY CASH FUND	WKHRMA REG FEE (AK)	13.00	0%	-
1.930.2	MICELLANEOUS GENERAL	9/24/2013 3379 - WISEMAN, BOBBI	BOARD MEETING MEAL EXP	131.56	100%	131.56
1.930.2	MICELLANEOUS GENERAL	9/27/2013 1250 - KSREC ACCOUNTANTS' CLUB	2013 ACCOUNTANTS MEMBERSHIP DUES	162.50	50%	81.25
1.930.2	MICELLANEOUS GENERAL	9/30/2013 1673 - TMHC SERVICES, INC.	EMPLOYEE TESTING / ADMIN FEES	99.94	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL	9/30/2013 2011 - NISC 9/30/2013 FJE	MONTHLY SUPPORT SERVICES CLEAR OUT 1.236.5	10.42	0% 0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	9/30/2013 FJE 9/30/2013 FJE	CLEAR OUT 1.236.5 CLEAR OUT 1.236.52	2.33 (0.01)	0% 0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	9/30/2013 FJE 9/30/2013 FJE	INSUR - PROPERTY DAMAGE	(0.01) 58.08	0%	-
	MICELLANEOUS GENERAL	9/30/2013 FJE	MKEC PROPERTY TAX	1,918.27	0%	-
1.930.2					0%	
	MICELLANEOUS GENERAL	9/30/2013 LABOR		2,471.32	0%	-
1.930.2 1.930.2 1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL MICELLANEOUS GENERAL	9/30/2013 LABOR 9/30/2013 US BANK CREDIT CARD 9/30/2013 US BANK CREDIT CARD	AM - MEETING TRAVEL EXPENSES BM - KCRE GOLF TOURN TRAVEL EXP	2,471.52 96.10 557.16	0% 0%	-

Exhibit 2-1 WP 6b Page 5 of 6

Prairie Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 6b - Detail of Exclusions For the Historical Test Year Ending December 31, 2013

		For the Historical Test Year	Ending December 31, 2013			T . 1
Account	Acct Desc	Date Ven:	Reference	Debit	Percent Excluded	Total Adjustment
1.930.2	MICELLANEOUS GENERAL	9/30/2013 US BANK CREDIT CARD	CL - MEETING TRAVEL EXPENSES	274.09	0%	Aujustment
1.930.2	MICELLANEOUS GENERAL	9/30/2013 WRIGHT EXPRESS	Fleet Management Transaction	400.64	0%	-
1.930.2	MICELLANEOUS GENERAL	10/3/2013 CASH REGISTER	Cash Register	(69.91)	0%	-
1.930.2	MICELLANEOUS GENERAL	10/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS	57.10	0%	-
1.930.2	MICELLANEOUS GENERAL	10/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS	59.10	0%	-
1.930.2	MICELLANEOUS GENERAL	10/21/2013 1885 - NRECA	RURAL ELECTRIC MAGAZINE SUBSCRIPTIONS	559.00	100%	559.00
1.930.2	MICELLANEOUS GENERAL	10/21/2013 2011 - NISC	2013 MIC CONFERENCE	1,455.63	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL	10/22/2013 3379 - WISEMAN, BOBBI	BOARD MEALS (15)	123.34 10.42	100%	123.34
	MICELLANEOUS GENERAL	10/31/2013 2011 - NISC	MONTHLY SUPPORT SERVICES		0% 0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	10/31/2013 FJE 10/31/2013 FJE	INSUR - PROPERTY DAMAGE MKEC PROPERTY TAX	53.54 1.918.27	0%	-
1.930.2	MICELLANEOUS GENERAL	10/31/2013 FJE 10/31/2013 FJE	RECLASS M KATS EMP REIMB	(61.74)	0%	-
1.930.2	MICELLANEOUS GENERAL	10/31/2013 LABOR	RECEASS M RATS EMF REIMB	4.379.42	0%	-
1.930.2	MICELLANEOUS GENERAL	10/31/2013 US BANK CREDIT CARD	3680-NRECA REGION VII HOTEL EXPS (CL)	118.34	0%	
1.930.2	MICELLANEOUS GENERAL	10/31/2013 US BANK CREDIT CARD	3698 - MIC CONF EXPS (JA/SS)	769.24	0%	-
1.930.2	MICELLANEOUS GENERAL	10/31/2013 US BANK CREDIT CARD	AM - KEC/SUNFLOWER MTG EXPS	227.06	0%	
1.930.2	MICELLANEOUS GENERAL	10/31/2013 US BANK CREDIT CARD	AM - NRECA REGION VII MTG EXPS	317.23	0%	-
1.930.2	MICELLANEOUS GENERAL	10/31/2013 US BANK CREDIT CARD	CL - KEC/SUNFLOWER MTG EXPS	235.84	0%	-
1.930.2	MICELLANEOUS GENERAL	10/31/2013 US BANK CREDIT CARD	CL - NRECA REGION VII MTG EXPS	193.38	0%	-
1.930.2	MICELLANEOUS GENERAL	10/31/2013 US BANK CREDIT CARD	JC - MIC CONF EXPS (JC)	553.73	0%	-
1.930.2	MICELLANEOUS GENERAL	10/31/2013 US BANK CREDIT CARD	JC - MIC CONF EXPS (JC/JA/SS)	67.72	0%	-
1.930.2	MICELLANEOUS GENERAL	10/31/2013 US BANK CREDIT CARD	KG - MEAL EXPS (CFC/AUDITORS)	34.27	0%	-
1.930.2	MICELLANEOUS GENERAL	10/31/2013 US BANK CREDIT CARD	KG - MIC CONF MTG EXPS	504.85	0%	-
1.930.2	MICELLANEOUS GENERAL	10/31/2013 WRIGHT EXPRESS	Fleet Management Transaction	305.02	0%	-
1.930.2	MICELLANEOUS GENERAL	11/1/2013 1673 - TMHC SERVICES, INC.	EMPLOYEE TESTING / ADMIN FEES	99.94	0%	-
1.930.2	MICELLANEOUS GENERAL	11/1/2013 1885 - NRECA	2013 REGIONS MEETING - A.MILLER	289.25	0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	11/1/2013 3391 - FLEET SERVICES 11/1/2013 3391 - FLEET SERVICES	LATE FEE	491.66	100%	491.66
			MONTHLY CARD CHARGE		0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	11/12/2013 3173 - VERIZON WIRELESS 11/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS BOARD IPADS	57.10 59.10	0% 0%	-
1.930.2	MICELLANEOUS GENERAL	11/12/2013 31/3 - VERIZON WIRELESS 11/26/2013 1740 - MILLER, ALLAN	EMPLOYEE REIMBURSEMENT - TRAVEL	119.39	0%	-
1.930.2	MICELLANEOUS GENERAL	11/20/2013 1362 - KANSAS DEPT OF HEALTH	2014 AST ANNUAL REGISTRATION	13.00	0%	-
1.930.2	MICELLANEOUS GENERAL	11/30/2013 1302 - KARSAS DELT OF HEALTH 11/30/2013 3379 - WISEMAN, BOBBI	BOARD MEETING MEAL EXPENSE	123.34	100%	123.34
1.930.2	MICELLANEOUS GENERAL	11/30/2013 FJE	INSUR - PROPERTY DAMAGE	53.54	0%	-
1.930.2	MICELLANEOUS GENERAL	11/30/2013 FJE	MKEC PROPERTY TAX	2,004.71	0%	-
1.930.2	MICELLANEOUS GENERAL	11/30/2013 LABOR		2,931.13	0%	-
1.930.2	MICELLANEOUS GENERAL	11/30/2013 US BANK CREDIT CARD	3680 - REGION VII HOTEL EXP (CL)	118.34	0%	-
1.930.2	MICELLANEOUS GENERAL	11/30/2013 US BANK CREDIT CARD	3706 - ACCT CONF EXPS (AS/MK/AW)	686.18	0%	-
1.930.2	MICELLANEOUS GENERAL	11/30/2013 US BANK CREDIT CARD	AM - NOVEMBER MEETING EXPS (CFC/NRECA)	1,100.95	0%	-
1.930.2	MICELLANEOUS GENERAL	11/30/2013 US BANK CREDIT CARD	CL - NOVEMBER MEETING EXPS (CFC/NRECA)	803.71	0%	-
1.930.2	MICELLANEOUS GENERAL	11/30/2013 US BANK CREDIT CARD	KG - NOVEMBER MEETING EXPENSES (CFC)	1,270.63	0%	-
1.930.2	MICELLANEOUS GENERAL	11/30/2013 WRIGHT EXPRESS	Fleet Management Transaction	454.94	0%	-
1.930.2	MICELLANEOUS GENERAL	12/1/2013 2011 - NISC	MONTHLY SUPPORT SERVICES	10.42	0%	-
1.930.2	MICELLANEOUS GENERAL	12/1/2013 3391 - FLEET SERVICES	LATE FEE CREDIT	(195.00)	100%	(195.00)
1.930.2 1.930.2	MICELLANEOUS GENERAL	12/1/2013 3391 - FLEET SERVICES	MONTHLY CARD CHARGE	55.90	0% 0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	12/6/2013 1673 - TMHC SERVICES, INC. 12/6/2013 1885 - NRECA	EMPLOYEE TESTING / ADMIN FEES 2014 ANNUAL MEETING REGISTRATION	99.94 2.502.50	0%	-
1.930.2	MICELLANEOUS GENERAL	12/6/2013 1885 - NRECA 12/9/2013 2170 - PRAIRIE LAND PETTY CASH FUND	2014 ANNUAL MEETING REGISTRATION CORRECT CASH ADV ERROR	2,502.50 (9.43)	0%	-
1.930.2	MICELLANEOUS GENERAL	12/9/2013 2170 - PRAIRIE LAND PETTY CASH FUND	TRAVEL EXP REIMBURSEMENT (KG)	32.50	0%	-
1.930.2	MICELLANEOUS GENERAL	12/9/2013 768 - E-470 PUBLIC HIGHWAY AUTHORITY	TOLL FEE - C.LOOK/A.MILLER/K.GIRARD	4.23	0%	
1.930.2	MICELLANEOUS GENERAL	12/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS	57.10	0%	-
1.930.2	MICELLANEOUS GENERAL	12/12/2013 3173 - VERIZON WIRELESS	BOARD IPADS	59.10	0%	
1.930.2	MICELLANEOUS GENERAL	12/17/2013 3379 - WISEMAN, BOBBI	BOARD MEETING MEAL EXP	197.34	100%	197.34
1.930.2	MICELLANEOUS GENERAL	12/18/2013 1235 - JAMBOREE FOODS	WATER FOR BOARD ROOM	2.81	100%	2.81
1.930.2	MICELLANEOUS GENERAL	12/30/2013 1280 - KEC	DISTRICT 3 MEETING - MGM	57.82	0%	-
1.930.2	MICELLANEOUS GENERAL	12/31/2013 1673 - TMHC SERVICES, INC.	EMPLOYEE TESTING / ADMIN FEES	99.94	0%	-
1.930.2	MICELLANEOUS GENERAL	12/31/2013 2011 - NISC	MONTHLY SUPPORT SERVICES	10.42	0%	-
1.930.2	MICELLANEOUS GENERAL	12/31/2013 3391 - FLEET SERVICES	MONTHLY CARD CHARGE	55.90	0%	-
1.930.2	MICELLANEOUS GENERAL	12/31/2013 FJE	CLEAR OUT 1.237.11	(0.01)	0%	-
1.930.2	MICELLANEOUS GENERAL	12/31/2013 FJE	INSUR - PROPERTY DAMAGE	53.54	0%	-
1.930.2	MICELLANEOUS GENERAL	12/31/2013 FJE	MKEC PROPERTY TAX	2,004.71	0%	-
1.930.2 1.930.2	MICELLANEOUS GENERAL	12/31/2013 FJE	PROPERTY TAX ADJ	(0.01)	0% 0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	12/31/2013 LABOR 12/31/2013 US BANK CREDIT CARD	AM - DECEMBER MEETING EXPENSES	1,726.71	0%	-
1.930.2	MICELLANEOUS GENERAL MICELLANEOUS GENERAL	12/31/2013 US BANK CREDIT CARD 12/31/2013 US BANK CREDIT CARD	CL - DECEMBER MEETING EXPENSES	150.96	0%	-
1.930.2	MICELLANEOUS GENERAL	12/31/2013 US BANK CREDIT CARD 12/31/2013 WRIGHT EXPRESS	Fleet Management Transaction	292.05	0%	-
	1.930.2 - MISC GENERAL			97,926.91	0,0	5,007.30
					Percent	Total
Account	Acct Desc	Date Ven:	Reference	Debit	Excluded	Adjustment
1.930.21	MISC GEN - DUES	1/1/2013 2808 - SMITH CENTER CHAMBER COMMERCE	2013 MEMBERSHIP DUES	250.00	50%	125.00
1.930.21	MISC GEN - DUES	1/1/2013 2896 - STOCKTON CHAMBER OF COMMERCE	2013 MEMBERSHIP DUES	75.00	50%	37.50
1.930.21	MISC GEN - DUES	1/1/2013 3039 - TOUCHSTONE ENERGY COOPERATIVES, INC.	2013 MEMBERSHIP DUES	14,300.00	50% 50%	7,150.00
1.930.21	MISC GEN - DUES	1/2/2013 2069 - NORTON AREA CHAMBER COMMERCE	2013 MEMBERSHIP DUES	390.00	50% 0%	195.00
1.930.21 1.930.21	MISC GEN - DUES MISC GEN - DUES	1/8/2013 1280 - KEC 1/31/2013 155 - BELOIT AREA CHAMBER COMMERCE	KEC MONTHLY ASSESSMENT DUES 2013 MEMBERSHIP DUES	3,655.76 150.00	0% 50%	75.00
1.930.21	MISC GEN - DUES MISC GEN - DUES	2/1/2013 155 - BELOIT AREA CHAMBER COMMERCE 2/1/2013 1612 - MANKATO CHAMBER OF COMMERCE	2013 MEMBERSHIP DUES 2013 MEMBERSHIP DUES	150.00	50% 50%	50.00
1.930.21	MISC GEN - DUES MISC GEN - DUES	2/1/2013 1812 - MANKATO CHAMBER OF COMMERCE 2/5/2013 1280 - KEC	KEC MONTHLY ASSESSMENT DUES	3,655.76		.50.00
1.930.21	MISC GEN - DUES	3/1/2013 1280 - KEC	KEC MONTHLY ASSESSMENT DUES	3,655.76	0%	-
1.930.21	MISC GEN - DUES	3/1/2013 1280 - KEC 3/1/2013 915 - GLASCO CHAMBER PRIDE	2013 MEMBERSHIP DUES	100.00	50%	50.00
1.930.21	MISC GEN - DUES	3/5/2013 9999 - KANSAS LINE SUPERVISORS ASSOCIATION	2013 MEMBERSHIP DUES	100.00	50%	50.00
1.930.21	MISC GEN - DUES	4/1/2013 1280 - KEC	KEC MO ASSESSMENT DUES	3,655.76	0%	

				22,000.27		
	1.930.21 - DUES			85,596,27	2.570	20,863.58
1.930.21	MISC GEN - DUES	12/16/2013 3039 - TOUCHSTONE ENERGY COOPERATIVES, INC.	2014 MEMBERSHIP DUES	14.300.00	50%	7.150.00
1.930.21	MISC GEN - DUES	12/3/2013 1280 - KEC	KEC MO ASSESSMENT	3,655.76	0%	-
1.930.21	MISC GEN - DUES	12/2/2013 155 - BELOIT AREA CHAMBER COMMERCE	2014 MEMBERSHIP DUES	180.00	50%	90.00
1.930.21	MISC GEN - DUES	11/8/2013 1885 - NRECA	MEMBERSHIP DUES	10.312.90	50%	5,156,45
1.930.21	MISC GEN - DUES	11/4/2013 1280 - KEC	KEC MO ASSESSMENT	3,655.76	0%	-
1.930.21	MISC GEN - DUES	10/28/2013 1324 - KANSAS INDEPENDENT OIL & GAS	ANNUAL MEMBERSHIP DUES	146.25	50%	73.13
1.930.21	MISC GEN - DUES	10/23/2013 547 - CONCORDIA AREA CHAMBER OF COMM	ANNUAL MEMBERSHIP DUES	921.00	50%	460.50
1.930.21	MISC GEN - DUES	10/2/2013 1280 - KEC	KEC MO ASSESSMENT	3.655.76	0%	-
1.930.21	MISC GEN - DUES	10/1/2013 2815 - SOLOMON VALLEY ECONOMIC	ANNUAL MEMBERSHIP DUES	25.00	50%	12.50
1.930.21	MISC GEN - DUES	9/4/2013 1280 - KEC	KEC MO ASSESSMENT	3.655.76	0%	-
1.930.21	MISC GEN - DUES	8/6/2013 1280 - KEC	KEC MO ASSESSMENT	3.655.76	0%	-
1.930.21	MISC GEN - DUES	7/1/2013 1280 - KEC	KEC MO ASSESSMENT	3.655.76	0%	-
1.930.21	MISC GEN - DUES	6/12/2013 9999 - KANSAS MATERIAL MANAGERS ASSOCIATION	2013 KMMA MEMBERSHIP DUES	32.50	50%	16.25
1.930.21	MISC GEN - DUES	6/5/2013 9999 - KANSAS MANAGER ASSOCIATION	2013 MEMBERSHIP DUES	65.00	50%	32.50
1.930.21	MISC GEN - DUES	6/1/2013 2350 - PHILLIPSBURG CHAMBER OF COMM	2013 MEMBERSHIP DUES	162.50	50%	81.25
1.930.21	MISC GEN - DUES	5/31/2013 2779 - SHRM	2013 MEMBERSHIP DUES	117.00	50%	58.50
1.930.21	MISC GEN - DUES	5/6/2013 1280 - KEC	KEC MO ASSESMENT	3.655.76	0%	-
1.930.21	MISC GEN - DUES	5/4/2013 1280 - KEC	KEC MO ASSESSMENT DUES	3,655,76	0%	-
1.930.21	MISC GEN - DUES	4/1/2013 1280 - KEC	KEC MO ASSESSMENT DUES	3,655,76	0%	-
1.930.21	MISC GEN - DUES	3/5/2013 9999 - KANSAS LINE SUPERVISORS ASSOCIATION	2013 MEMBERSHIP DUES	100.00	50%	50.00
1.930.21	MISC GEN - DUES	3/1/2013 915 - GLASCO CHAMBER PRIDE	2013 MEMBERSHIP DUES	100.00	50%	50.00
1.930.21	MISC GEN - DUES	3/1/2013 1280 - KEC	KEC MONTHLY ASSESSMENT DUES	3,655,76	0%	
1.930.21	MISC GEN - DUES	2/5/2013 1280 - KEC	KEC MONTHLY ASSESSMENT DUES	3.655.76	0%	
1.930.21	MISC GEN - DUES	2/1/2013 1612 - MANKATO CHAMBER OF COMMERCE	2013 MEMBERSHIP DUES	100.00	50%	50.00
1.930.21	MISC GEN - DUES	1/31/2013 155 - BELOIT AREA CHAMBER COMMERCE	2013 MEMBERSHIP DUES	150.00	50%	75.00

Exhibit 2-1 WP 6b Page 6 of 6

Prairie Land Electric Cooperative, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 6b - Detail of Exclusions For the Historical Test Year Ending December 31, 2013

1933 MISC CIEN - DONATIONS 11/201 3999 - TUIDER RIDGE POST PROM DONATION 500 50% 12.50 1933 MISC CIEN - DONATIONS 21/201 3999 - FUILLPSBURG POST PROM AFTER PROM DONATION 25.00 50% 12.50 19303 MISC CIEN - DONATIONS 21/201 3999 - FUILLPSBURG POST PROM AFTER PROM DONATION 22.00 50% 12.52 19303 MISC CIEN - DONATIONS 21/201 3999 - STOCKTON ATTER PROM PASH AFTER PROM DONATION 22.00 50% 12.52 19303 MISC CIEN - DONATIONS 21/201 3999 - STOTCHOAL THE PROM AFTER PROM DONATION 50.00 50% 25.00 19303 MISC CIEN - DONATIONS 31/201 3999 - SUTTICHOAL THE PROM POST PROM DONATION 50.00 50% 25.00 19303 MISC CIEN - DONATIONS 31/201 3999 - PIKE VALLEY AFTER PROM AFTER PROM DONATION 50.00 50% 72.50 19303 MISC CIEN - DONATIONS 31/201 3999 - PIKE VALLEY AFTER PROM DONATION 50.00 50% 72.00 19303 MISC CIEN - DONATIONS 31/201 3999 - PIKE VALLEY AFTER PROM DONATION 50.00 50%						Percent	Total
1930 MISC CIEN DOWATIONS 11/201 3999 - TRUDER RIDGE POST PROM DOWATION 55.00 55.00 125.00 19303 MISC CEN DOWATIONS 21/201 3999 - FUILLPSBURG POST PROM AFTER PROM DOWATION 25.00 550. 125.00 19303 MISC CEN DOWATIONS 21/201 3999 - FUILLPSBURG POST PROM AFTER PROM DOWATION 22.00 505. 12.50 19303 MISC CEN DOWATIONS 21/201 3999 - SUTTICE PROM PASH AFTER PROM DOWATION 22.00 505. 16.22 19303 MISC CEN DOWATIONS 21/201 3999 - SUTTICE PROM PROM POST PROM AFTER PROM DOWATION 50.00 505. 25.00 19303 MISC CEN DOWATIONS 31/201 3999 - SUTTICE PROM POST PROM POST PROM DOWATION 50.00 505. 25.00 19303 MISC CEN DOWATIONS 31/201 3999 - PIKE VALLEY AFTER PROM DOWATION 50.00 505. 25.00 19303 MISC CEN DOWATIONS 31/201 3999 - PIKE VALLEY AFTER PROM DOWATION 50.00 506. 25.00 19303 MISC CEN DOWATIONS 31/201 3999 - PIKE VALLEY AFTER PROM DOWATION 50.00 506. 25.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
1930. MISC CH. DONATIONS 21/2013 9999 - LAKESIDE AFTER PROM COMMITTEE AFTER PROM DONATION 50,0 50% 125.0 1933. MISC CEN. DONATIONS 21/2013 9999 - TRUNDER RIDGE POST PROM AFTER PROM DONATION 25.00 50% 12.5 1933. MISC CEN. DONATIONS 21/2013 9999 - TRUNDER RIDGE POST PROM AFTER PROM DONATION 35.00 50% 12.5 1933. MISC CEN. DONATIONS 21/2013 9999 - CLETONA CIVE AFTER PROM MARTH PROM DONATION 50.00 50% 12.50 1933. MISC CEN. DONATIONS 21/2013 1993 - SMITICINTEL FAST PROM PROM DONATION 50.00 50% 12.50 1933. MISC CEN. DONATIONS 31/2013 999 - BOY SCUTS OF AMERICA - TROD #S PROM DONATION 50.00 50% 12.50 1933. MISC CEN. DONATIONS 31/2013 999 - BOY SCUTS OF AMERICA - TROD #S PLANDATIONATION 50.00 50% 20.00 1933. MISC CEN. DONATIONS 31/2013 999 - PLOY CLUE OVER #EALTH CAR 30 DONATION 50.00 50% 25.00 1933. MISC CEN. DONATIONS 31/2013 999 - PLOY CLUE OVER #EALTH CAR 30 DANIAL BENEFT COLE TOURNAMENT 400.00	1.930.3	MISC GEN - DONATIONS	1/1/2013 9999 - PHILLIPSBURG POST PROM	POST PROM DONATION	25.00	50%	12.50
1933 MISC GEN JONATIONS 21/2013 9999 - HILLIPSURG POST PROM AFTER FROM DONATION 25.00 50% 12.55 1933. MISC GEN JONATIONS 21/2013 9999 - STOCKTON AFTER PROM BASH AFTER FROM DONATION 32.50 50% 12.55 1930.3 MISC GEN JONATIONS 21/2013 9999 - STOCKTON AFTER PROM BASH AFTER FROM DONATION 32.50 50% 52.50 1930.3 MISC GEN JONATIONS 21/42013 1983 - NEXTECH HER FROM DONATION 47.57 75% 32.50 1930.3 MISC GEN JONATIONS 31/2013 999 - CHCH ON TROM PROT FROM DONATION 200.00 50% 15.50 1930.3 MISC GEN JONATIONS 31/2013 999 - DISCUTS OF AMERICA - TROOP FS PROT FROM DONATION 200.00 50% 250.00 1930.3 MISC GEN JONATIONS 31/2013 999 - DISCUTS OF AMERICA - TROOP FS PLAG DISPLAIN SERVICE - FUNDRAREST 400.00 50% 250.00 1930.3 MISC GEN JONATIONS 43/2013 125 - HEVEL JCOLONTY 4HTONATION 500.00 50% 250.00 1930.3 MISC GEN JONATIONS 44/2013 125 - HEVEL JCOLONTY 4H COLINTY 4H DONATION 500.	1.930.3	MISC GEN - DONATIONS	1/1/2013 9999 - THUDER RIDGE POST PROM	DONATION - POST PROM	25.00	50%	12.50
1930.3 MISC GEN JONATIONS 21/2013 9999 - THUNDER RUGE POST PROM AFTER PROM DONATION 23.00 50% 15.22 1930.3 MISC GEN JONATIONS 21/2013 9999 - CLEFONAL TYDE AFTER PROM AFTER PROM DONATION 32.00 50% 52.00 1930.3 MISC GEN JONATIONS 21/2013 1989 - SUBTER POST PROM POST PROM DONATION 30.00 50% 52.00 1930.3 MISC GEN JONATIONS 31/2013 9999 - CLUET POST PROM POST PROM DONATION 30.00 50% 52.00 1930.3 MISC GEN JONATIONS 31/2013 9999 - CLUET PARTIER POST PROM POST PROM DONATION 30.00 50% 12.00 1930.3 MISC GEN JONATIONS 31/2013 999 - PULLE VALLEY AFTER PROM AFTER PROM DONATION 30.00 50% 25.00 1930.3 MISC GEN JONATIONS 33/2013 999 - PULLE JOUNTY FAIL COUNTY 4H DONATION 50.00 50% 25.00 1930.3 MISC GEN JONATIONS 48/2013 1228 - ERELL COUNTY 4H COUNTY 4H DONATION 500.00 50% 250.00 1930.3 MISC GEN JONATIONS 48/2013 228 - ERELL COUNTY 4H COUNTY 4H DONATION 50	1.930.3	MISC GEN - DONATIONS	2/1/2013 9999 - LAKESIDE AFTER PROM COMMITTEE	AFTER PROM DONATION	50.00	50%	25.00
1930.3 MISC GEN. DONATIONS 21/2013 9999 - STOCKTON AFTER PROM BASH AFTER PROM DONATION 52.00 55.00 52.50 1930.3 MISC GEN. DONATIONS 21/2013 1993 - INEX-TECH HIGH SCHOOL DONATION 50.00 55.00 25.00 1930.3 MISC GEN. DONATIONS 31/2013 9999 - INEX-TECH POST PROM DONATION 50.00 55.00 25.00 1930.3 MISC GEN. DONATIONS 31/2013 9999 - INCAN POST PROM POST PROM DONATION 2.000 55.	1.930.3	MISC GEN - DONATIONS	2/1/2013 9999 - PHILLIPSBURG POST PROM	AFTER PROM DONATION	25.00	50%	12.50
1930.3 MISC GEN. DONATIONS 21/2013 9999 - CLETON-CLYDE AFTER PROM PFER PROM DONATION 50,00 55,00 25,00 1930.3 MISC GEN. DONATIONS 31/2013 9999 - SMITH CENTER POST PROM POST PROM DONATION 50,00 55,00 25,00 1930.3 MISC GEN. DONATIONS 31/2013 9999 - DIGAN POST PROM POST PROM DONATION 50,00 55,00 25,00 1930.3 MISC GEN. DONATIONS 31/2013 9999 - DIKE VALLEY AFTER PROM AFTER PROM DONATION 50,00 55,00 25,00 1930.3 MISC GEN. DONATIONS 33/2013 9999 - DIKE VALLEY AFTER PROM AFTER PROM DONATION 50,00 55,00 25,00 1930.3 MISC GEN. DONATIONS 43/2013 129 - IEWELL COUNTY 4-H COUNTY 4-HDONATION 50,00 55,00 25,00 1930.3 MISC GEN. DONATIONS 44/2013 125 - IEWELL COUNTY 4-H COUNTY 4-HDONATION 50,00 55,00 25,00 1930.3 MISC GEN. DONATIONS 44/2013 125 - IEWELL COUNTY 4-H COUNTY 4-HDONATION 50,00 55,00 25,00 1930.3 MISC GEN. DONATIONS 44/2013 125 - IEWELL COUNTY 4-H COUNTY 4-HDONAT	1.930.3	MISC GEN - DONATIONS	2/1/2013 9999 - THUNDER RIDGE POST PROM	AFTER PROM DONATION	25.00	50%	12.50
1930.3 MISC GEN. DONATIONS 2/14/2013 [983-NEX-TECH HIGH SCHOOL WRESTLING SPONSOR 48,75 59% 24.33 1930.3 MISC GEN. DONATIONS 31/2013 3999-LOGAN POST PROM POST PROM DONATION 50.00 59% 25.00 1930.3 MISC GEN. DONATIONS 31/2013 3999-LOGAN POST PROM POST PROM DONATION 20.00 59% 15.00 1930.3 MISC GEN. DONATIONS 31/2013 3999-LOGAN POST PROM AFREP ROM DONATION 50.00 59% 25.00 1930.3 MISC GEN. DONATIONS 33/2013 3999-CLOUD COUNTY FOUNDATION FOR HELITLE RROM DONATION 50.00 59% 250.00 1930.3 MISC GEN. DONATIONS 4/8/2013 125-LEWELL COUNTY 4-H COUNTY 4-H DONATION 50.00 59% 250.00 1930.3 MISC GEN. DONATIONS 4/8/2013 235-GISBORE COUNTY 4-H COUNTY 4-H DONATION 50.00 59% 250.00 1930.3 MISC GEN. DONATIONS 4/8/2013 236-SIBORE COUNTY 4-H COUNTY 4-H DONATION 50.00 59% 250.00 1930.3 MISC GEN. DONATIONS 4/8/2013 236-SIBORE COUNTY 4-H COUNTY 4-H DONATION 50.00 59%<	1.930.3	MISC GEN - DONATIONS	2/1/2013 9999 - STOCKTON AFTER PROM BASH	AFTER PROM DONATION	32.50	50%	16.25
1930.3 MISC GEN. DONATIONS 31/L013 9999 - SMITH CENTER POST FROM POST FROM DONATION 50.00 5906 25.00 1930.3 MISC GEN. DONATIONS 31/2013 3999 - LOGAN POST FROM POST FROM DONATION 2,000.00 5906 11.000.00 1930.3 MISC GEN. DONATIONS 31/2013 3999 - PIRE VALLEY AFTER PROM AFTER PROM DONATION 50.00 5906 25.00 1930.3 MISC GEN. DONATIONS 33/2013 3999 - PIRE VALLEY AFTER PROM AFTER PROM DONATION 50.00 5906 25.00 1930.3 MISC GEN. DONATIONS 48/2013 129 - IEWELL COUNTY 4.H COUNTY 4.H DONATION 50.00 5906 25.00 1930.3 MISC GEN. DONATIONS 48/2013 123 - IEWEL COUNTY 4.H COUNTY 4.H DONATION 50.00 5906 25.00 1930.3 MISC GEN. DONATIONS 48/2013 323 - REPUBLIC COUNTY 4.H COUNTY 4.H DONATION 50.00 5906 25.00 1930.3 MISC GEN. DONATIONS 48/2013 323 - KEPUBLIC COUNTY 4.H COUNTY 4.H DONATION 50.00 5906 25.00 1930.3 MISC GEN. DONATIONS 48/2013 323 - KEPUBLIC COUNTY 4.H COUNTY 4.H DON	1.930.3	MISC GEN - DONATIONS	2/1/2013 9999 - CLIFTON-CLYDE AFTER PROM	AFTER PROM DONATION	50.00	50%	25.00
1933 MISC GEN. DONATIONS 31/2013 9999 - LOGAN POST PROM POST PROM DONATION 5000 5906 10.000.00 19303 MISC GEN. DONATIONS 31/2013 9999 - ROY SCOUTS OF AMERICA - TROOP #80 FLAG DISPLALY SERVICE - PUNDRAISER 3500 5006 725.00 19303 MISC GEN. DONATIONS 331/2013 9999 - ROY SCOUTS OF AMERICA - TROOP #88 FLAG DISPLALY SERVICE - PUNDRAISER 400.00 500.0 500.00 500	1.930.3	MISC GEN - DONATIONS	2/14/2013 1983 - NEX-TECH	HIGH SCHOOL WRESTLING SPONSOR	48.75	50%	24.38
1933 MISC GEN-DONATIONS 3/15/013 9999 - POX SCUTS OF AMERICA - TOOP #38 FLAG DERVALY SEVICE - FUDNASER 35.00 50% 51.03 1933.3 MISC GEN-DONATIONS 33/12/013 9999 - PICK VALLEY AFTER PROM AFTER PROM DONATION 50.00 50% 520.00 1933.3 MISC GEN-DONATIONS 33/12/013 999 - PICK VALLEY AFTER PROM AFTER PROM DONATION 50.00 50% 520.00 1933.3 MISC GEN-DONATIONS 44/2013 123 - JEWELL COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 520.00 1933.3 MISC GEN-DONATIONS 44/2013 123 - JEWELL COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 520.00 1933.3 MISC GEN-DONATIONS 44/2013 252 - DERUBLIC COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 520.00 1933.3 MISC GEN-DONATIONS 44/2013 2364 - SMITH COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 520.00 1933.3 MISC GEN-DONATIONS 44/2013 234 - SMITH COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 520.00 1933.3 MISC GEN-DONATIONS 44/2013 347 - CLAY COUNTY 4-H COUNTY	1.930.3	MISC GEN - DONATIONS	3/1/2013 9999 - SMITH CENTER POST PROM	POST PROM DONATION	50.00	50%	25.00
1930 MISC GEN - DONATIONS 331/2013 9999 - FREV ALLEY AFTER PROM PLAG DIRPLAY SERVICE - FUNDRAISER 55.00 59/9 72.00 19303 MISC CEN - DONATIONS 331/2013 9999 - CHEV ALLEY AFTER PROM PAFTER PROM DONATION 50.00 59/9 25.00 19303 MISC CEN - DONATIONS 34/2013 1729 - HEWELL COUNTY 4-H COUNTY 4-H DONATION 500.00 59/9 25.00 19303 MISC CEN - DONATIONS 4/8/2013 126 - MITCHELL COUNTY 4-H COUNTY 4-H DONATION 500.00 59/9 25.00 19303 MISC CEN - DONATIONS 4/8/2013 226 - ORDINTY 4-H COUNTY 4-H DONATION 500.00 59/9 25.00 19303 MISC CEN - DONATIONS 4/8/2013 236 - POILLIPS COUNTY 4-H COUNTY 4-H DONATION 500.00 59/9 15.00 59/9 15.00 59/9 15.00 59/9 15.00 59/9 15.00 59/9 15.00 59/9 15.00 59/9 15.00 59/9 15.00 59/9 15.00 59/9 15.00 59/9 15.00 59/9 15.00 59/9 15.00 59/9 <td< td=""><td>1.930.3</td><td>MISC GEN - DONATIONS</td><td>3/1/2013 9999 - LOGAN POST PROM</td><td>POST PROM DONATION</td><td>50.00</td><td>50%</td><td>25.00</td></td<>	1.930.3	MISC GEN - DONATIONS	3/1/2013 9999 - LOGAN POST PROM	POST PROM DONATION	50.00	50%	25.00
1933 MISC CEN - DONATONS 331/2013 999 - PIKE VALLEY AFTER PROM AFTER PROM DONATON 50.00 59% 25.00 1933.3 MISC CEN - DONATONS 31/2013 999 - CLOUD COUNTY 4-H COUNTY 4-H DONATON 400.00 59% 250.00 1933.3 MISC CEN - DONATONS 48/2013 129 - JEWELL COUNTY 4-H COUNTY 4-H DONATON 500.00 59% 250.00 1933.3 MISC CEN - DONATONS 48/2013 225 - OSBORNE COUNTY 4-H COUNTY 4-H DONATON 500.00 59% 250.00 1933.3 MISC CEN - DONATONS 48/2013 225 - SEDORNE COUNTY 4-H COUNTY 4-H DONATON 250.00 59% 250.00 1933.3 MISC CEN - DONATONS 48/2013 225 - REPUBLIC COUNTY 4-H COUNTY 4-H DONATON 250.00 59% 250.00 1933.3 MISC CEN - DONATONS 48/2013 240 - SMITH COUNTY 4-H COUNTY 4-H DONATON 500.00 59% 250.00 1933.3 MISC CEN - DONATONS 48/2013 240 - SMITH COUNTY 4-H COUNTY 4-H DONATON 500.00 59% 250.00 1933.3 MISC CEN - DONATONS 48/2013 440 - CLOUD COUNTY 4-H COUNTY 4-H DONATON 500	1.930.3	MISC GEN - DONATIONS	3/15/2013 486 - CLOUD CORP	2013 DONATION	2,000.00	50%	1,000.00
1933 MISC GEN - DONATIONS 331/2013 9999 - CLOUD COUNTY FUNDATION FOR HEALTH CAR SRD ANNUAL BENETT GOLF TOURNAMENT 400.00 50% 200.00 19303 MISC GEN - DONATIONS 44/2013 1293 - IEWELL COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 19303 MISC GEN - DONATIONS 44/2013 232 - IEWELL COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 19303 MISC GEN - DONATIONS 44/2013 232 - IEWELL COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 19303 MISC GEN - DONATIONS 44/2013 223 - REPUBLIC COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 19303 MISC GEN - DONATIONS 44/2013 228 - ROOKS COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 19303 MISC GEN - DONATIONS 44/2013 428 - ROOKS COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 19303 MISC GEN - DONATIONS 44/2013 448 - CLALY COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 19303 MISC GEN - DONATIONS 44/2013 448 - CLAUC COUNTY 4-H COUNTY 4-H DONAT	1.930.3	MISC GEN - DONATIONS	3/18/2013 9999 - BOY SCOUTS OF AMERICA - TROOP #38	FLAG DISPLALY SERVICE - FUNDRAISER	35.00	50%	17.50
1933 MISC GEN - DONATIONS 4/8/2013 1239 - JEWELL COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 2285 - OBSORNE COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 2255 - REPUBLIC COUNTY 4-H COUNTY 4-H DONATION 250.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 255 - REPUBLIC COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 208 - ROOKS COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 323 - WASHINGTON COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 489 - CLOUD COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 490 - CLOUD COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 490 - CLOUD COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 19	1.930.3	MISC GEN - DONATIONS	3/31/2013 9999 - PIKE VALLEY AFTER PROM	AFTER PROM DONATION	50.00	50%	25.00
1933 MISC GEN - DONATIONS 44/2013 1765 - MITCHELL COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 44/2013 235 - OBBORNE COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 125.00 1930.3 MISC GEN - DONATIONS 44/2013 235 - OBBORNE COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 125.00 1930.3 MISC GEN - DONATIONS 44/2013 2364 - SMITH COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 44/2013 280+ SMITH COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 44/2013 744 - COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 44/2013 714 - DOWNS CHAMBER OF COMMERCE ANNUAL CELEBRATION-PURIE TERE DONATION 500.00 50% 550.00 1930.3 MISC GEN - DONATIONS 61/2013 999<- BARE MEDICE COMMERCE	1.930.3	MISC GEN - DONATIONS	3/31/2013 9999 - CLOUD COUNTY FOUNDATION FOR HEALTH CA	R 3RD ANNUAL BENEFIT GOLF TOURNAMENT	400.00	50%	200.00
1930.3 MESC GEN - DONATIONS 44/2013 2285 - OBGORNE COUNTY 4-H COUNTY 4-H DONATION 500.0 50% 1250.0 1930.3 MESC GEN - DONATIONS 44/2013 2362 - PHILLE COUNTY 4-H COUNTY 4-H DONATION 500.0 50% 1250.0 1930.3 MESC GEN - DONATIONS 44/2013 2362 - PHILLE COUNTY 4-H COUNTY 4-H DONATION 500.0 50% 1250.0 1930.3 MESC GEN - DONATIONS 44/2013 2384 - SMITH COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 520.00 1930.3 MESC GEN - DONATIONS 44/2013 2232 - WASHIRGTON COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 520.00 1930.3 MESC GEN - DONATIONS 44/2013 2232 - WASHIRGTON COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 520.00 1930.3 MESC GEN - DONATIONS 44/2013 449 - CLAUC OUNTY 4-H COUNTY 4-H DONATION 500.00 50% 520.00 1930.3 MESC GEN - DONATIONS 44/2013 449 - CLAUC OUNTY 4-H COUNTY 4-H DONATION 500.00 50% 520.00 1930.3 MESC GEN - DONATIONS 64/2013 9999 - BARE MEZNER DONATION - DEBONATION<	1.930.3	MISC GEN - DONATIONS	4/8/2013 1239 - JEWELL COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1930.3 MISC GEN - DONATIONS 4/8/2013 2362 - PHILLEPS COUNTY 4-H COUNTY 4-H DONATIONS 250.00 50% 1250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 252 - FEUBLIC COUNTY 4-H COUNTY 4-H DONATION 250.00 50% 1250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 2804 - SMITH COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 2824 - VASHINGTON COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 449 - CLOU COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 449 - CLOU COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 74- DOWNS CHAMBER OF COMMERCE ANNUAL CELEBRATION-PURPLE TER DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 6/1/2013 9999 - BRB MEXTER DONATION - ESBON SIGN 300.00 50% 250.00 1930.3 MISC GEN - DONATIONS 6/2/2013 9999 - LENE MARIA LOSSTERE DONATION - FARL PARE 50.00 50% 250.02	1.930.3	MISC GEN - DONATIONS	4/8/2013 1765 - MITCHELL COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1930.3 MISC GEN - DONATIONS 4/8/2013 225 - REPUBLIC COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 260 - ROKS COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 220 - SMITH COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 123 - CLOUD COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 430 - CLOUD COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 430 - CLOUD COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 6/10/2013 649 - DISCOVER PHILLIPSBURG MAIN STREET MEMBERSHIP 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 6/11/2013 999 - RARB MIZNER DONATION - GLOT FOURFLAG PRIZES 28.50 50% 150.00 50% 250.00 150.00 50% 250.00 150.00 50% 250.00 150.00 50% 150.00 150.00 <td>1.930.3</td> <td>MISC GEN - DONATIONS</td> <td>4/8/2013 2285 - OSBORNE COUNTY 4-H</td> <td>COUNTY 4-H DONATION</td> <td>500.00</td> <td>50%</td> <td>250.00</td>	1.930.3	MISC GEN - DONATIONS	4/8/2013 2285 - OSBORNE COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1930.3 MISC CER - DONATIONS 4/8/2013 208 - ROOKS COUNTY 4-H COUNTY 4-H DONATION 250.00 50% 125.00 1930.3 MISC CER - DONATIONS 4/8/2013 320 - SMIH COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 3223 - WASHINGTON COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 489 - CLUD COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/2/2013 714 - DOWNS CHAMBER OF COMMERCE ANNUAL CELEBRATION-PURPLE TER DONATION 300.00 50% 250.00 1930.3 MISC GEN - DONATIONS 6/11/2013 9999 - BIG BROTHER BIG SISTERS TEAM ENTRY FEE 273.00 50% 150.00 1930.3 MISC GEN - DONATIONS 6/25/2013 9999 - PRAIRE DOG GOLF COURSE CASH DONATION - GOLF TOURNFLAC PRZES \$8.50 50% 250.02 1930.3 MISC GEN - DONATIONS 6/3/2013 9999 - CLYDE AREA FOUNDATION DONATION - SENON SIGN 30.00 50% 250.02 1930.3 MISC GEN - DONATIONS 6/3/2013 9999 - CLYDE AREA FOUNDATION DONATION - DUELINO FILAV FILE PRECEDINALINE PRECEDINALINE PRE	1.930.3	MISC GEN - DONATIONS	4/8/2013 2362 - PHILLIPS COUNTY 4-H	COUNTY 4-H DONATION	250.00	50%	125.00
1933. MISC GEN - DONATIONS 4/8/2013 3023 - WASHINGTON COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 3223 - WASHINGTON COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 423 - CLUY COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 489 - CLUD COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 489 - CLUD COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 150.00 1930.3 MISC GEN - DONATIONS 4/8/2013 499 - DISCOVER PHILLIPSBURG MAIN STREET MEMBERSHIP 500.00 50% 150.00 1930.3 MISC GEN - DONATIONS 6/10/2013 649 - DISCOVER PHILLIPSBURG DONATION - ESBON SIGN 300.00 50% 150.00 1930.3 MISC GEN - DONATIONS 6/12/2013 9999 - PRAIRE DOG GOLF COURSE CASH DONATION - ODATIONS 6/30.00 50% 25.00 1930.3 MISC GEN - DONATIONS 6/32/2013 9999 - NCRTON HORSE COUNCL: CO GLEN CAMPBELL RANCH RODEO @ FAIR - DONATION 30.00 50%	1.930.3	MISC GEN - DONATIONS	4/8/2013 2525 - REPUBLIC COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1930.3 MISC GEN - DONATIONS 4/8/2013 232 - WASHINGTON COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 449 - CLOUD COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 714 - DOWNS CHAMBER OF COMMERCE ANNUAL CELEBRATION-PURPLE TER DONATION 300.00 50% 250.00 1930.3 MISC GEN - DONATIONS 6/10/2015 49- DISCOVER PHILLIPSBURG MAIN STREET MEMEBERSHIP 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 6/11/2013 9999 - BIG BROTHER BIG SISTERS TEAM ENTRY FEE 273.00 50% 150.00 1930.3 MISC GEN - DONATIONS 6/25/2013 9999 - PRAIRE DOG GOLF COURSE CASH DONATION - GOLF TOURNFLAG PRZES 58.50 50% 52.02 1930.3 MISC GEN - DONATIONS 6/3/2013 9999 - ICHTON S.LI POST 227 CLIFTON JILL PATH CHELEBRATION DONATION 30.00 50% 25.00 1930.3 MISC GEN - DONATIONS 8/7/2013 9999 - ICHTON S.LI POST 227 CLIFTON JILL PATH CHELEBRATION DONATION 32.50 50% 6.25.20 1930.3 MISC GEN - DONATIONS 8/7/2013 9999 - ICHTON S.LI POST 227 CLIFTON JILL	1.930.3	MISC GEN - DONATIONS	4/8/2013 2608 - ROOKS COUNTY 4-H	COUNTY 4-H DONATION	250.00	50%	125.00
1930.3 MISC GEN - DONATIONS 4/8/2013 474 - CLAY COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/8/2013 489 - CLOUD COUNTY 4-H COUNTY 4-H DONATION 500.00 50% 500.00 1930.3 MISC GEN - DONATIONS 4/8/2013 714 - DOWNS CHAMBER OF COMMERCE ANNUAL CELEBRATION-PURPLE TER DONATION 300.00 50% 550.00 1930.3 MISC GEN - DONATIONS 6/10/2015 649 - DISCOVER PHILLIPSBURG MAIN STREET MEMBERSHIP 500.00 50% 1365.02 1930.3 MISC GEN - DONATIONS 6/12/2013 999 - BARB MIZNER DONATION - RSBON SIGN 300.00 50% 150.00 1930.3 MISC GEN - DONATIONS 6/24/2013 999 - CLIFTON SAL POST 227 CLIFTON JULY 4TH CELEBRATION DONATION 50.00 50% 25.00 1930.3 MISC GEN - DONATIONS 6/30/2013 999 - PLARIE DOG GOLF COURSE CABH DONATION NGHT FUNDRAISER 50.00 50% 25.00 1930.3 MISC GEN - DONATIONS 8/1/2013 999 - CLIFTON SAL POST 227 CLIFTON JULY 4TH CELEBRATION DONATION 32.50 50% 25.00 1930.3 MISC GEN - DONATIONS	1.930.3	MISC GEN - DONATIONS	4/8/2013 2804 - SMITH COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1930.3 MISC GEN - DONATIONS 4/8/2013 489 - CLOUD COUNTY 4.H COUNTY 4.H DONATION 500.00 50% 250.00 1930.3 MISC GEN - DONATIONS 4/24/2013 714 - DOWNS CHAMBER OF COMMERCE ANNUAL CELEBRATION-PURPLE TER DONATION 300.00 50% 250.00 1930.3 MISC GEN - DONATIONS 6/10/2015 649 - DISCOVER PHILLPSBURG MAIN STREET MEMEBERSHIP 500.00 50% 150.00 1930.3 MISC GEN - DONATIONS 6/11/2015 9999 - BIG BROTHER BIG SISTERS TEAM ENTRY FEE 273.00 50% 150.00 1930.3 MISC GEN - DONATIONS 6/25/2013 9999 - PRAIRE DOG GOLF COURSE CASH DONATION - GOLF TOURNFLAG PRIZES 58.50 50% 22.22 1930.3 MISC GEN - DONATIONS 6/32/2013 9999 - NORTON HORSE COUNCL: CO GLEN CAMPBELL RANCH RODEO @ FAR - DONATION 50.00 50% 25.00 1930.3 MISC GEN - DONATIONS 6/3/2013 9999 - NORTON HORSE COUNCL: CO GLEN CAMPBELL RANCH RODEO @ FAR - DONATION 32.50 50% 62.50 1930.3 MISC GEN - DONATIONS 8/2013 2444 - CITY OF PRAIRE VEW DONATION - PARTY IN THE PRAIRIE 25.00 50% 67.50 <td< td=""><td>1.930.3</td><td>MISC GEN - DONATIONS</td><td>4/8/2013 3223 - WASHINGTON COUNTY 4-H</td><td>COUNTY 4-H DONATION</td><td>500.00</td><td>50%</td><td>250.00</td></td<>	1.930.3	MISC GEN - DONATIONS	4/8/2013 3223 - WASHINGTON COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1930.3 MISC GEN - DONATIONS 4/24/2013 74 + DOWNS CHAMBER OF COMMERCE ANNUAL CELEBRATION-PURPLE TER DONATIONS 300.00 50% 150.00 1.930.3 MISC GEN - DONATIONS 6/10/2013 649 - DISCOVER PHILLIPS BURG MAIN STREET MEMBEBERSHIP 500.00 50% 150.00 1.930.3 MISC GEN - DONATIONS 6/11/2013 5999 - BG BROTHER BIG SISTERS TEAM ENTRY FEE 273.00 50% 150.00 1.930.3 MISC GEN - DONATIONS 6/24/2013 9999 - BARB MIZNER DONATION - ESBON SIGN 300.00 50% 150.00 1.930.3 MISC GEN - DONATIONS 6/30/2013 9999 - CLIFTON SILP OG GOLF COURSE CASH DONATION - GOLF TOURNFLAG PRIZES 58.50 50% 25.00 1.930.3 MISC GEN - DONATIONS 6/30/2013 9999 - CLIFTON NAL POST 227 CLIFTON ULV 4TH CELEBRATION DONATION 30.00 50% 25.00 1.930.3 MISC GEN - DONATIONS 8/1/2013 5999 - CLYDE AREA FOUNDATION DONATION - PARTY IN THE PRAIRE 50.00 50% 62.50 1.930.3 MISC GEN - DONATIONS 8/1/2013 5999 - CLYDE AREA FOUNDATION DONATION - PARTY IN THE PRAIRE 125.00 50% 62.50 1.93	1.930.3	MISC GEN - DONATIONS	4/8/2013 474 - CLAY COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1930.3 MISC GEN - DONATIONS 6/10/2013 (49 - DISCOVER PHILLIPSBURG MAIN STREET MEMBERSHIP 500,00 50% 250,00 1930.3 MISC GEN - DONATIONS 6/11/2013 9999 - BIG BROTHER BIG SISTERS TEAM ENTRY FEE 273,00 50% 165,00 1930.3 MISC GEN - DONATIONS 6/24/2013 9999 - BARB MIZNER DONATION - GSION SIGN 300,00 50% 150,00 1930.3 MISC GEN - DONATIONS 6/25/2013 9999 - PRAIRE DOG GOLF COURSE CASH DONATION - GOLF TOURNFLAG PRIZES 58,50 50% 22,22 1930.3 MISC GEN - DONATIONS 6/32/2013 9999 - PRAIRE DOG GOLF COURSE CASH DONATION - CONTON 50,00 50% 25,00 1930.3 MISC GEN - DONATIONS 6/32/2013 9999 - NORTON HORSE COUNCL: CO GLEN CAMPBELL RANCH RODEO @ FAIR - DONATION 32,50 50% 25,00 1930.3 MISC GEN - DONATIONS 8/1/2013 9999 - NORTON HORSE COUNCL: CO GLEN CAMPBELL RANCH RODEO @ FAIR - DONATION 32,50 50% 62,50 1930.3 MISC GEN - DONATIONS 8/1/2013 9999 - KCRE VOUNDATION - PARTY IN THE PRAIRE 130,00 50% 67,50 1930.3 MISC	1.930.3	MISC GEN - DONATIONS	4/8/2013 489 - CLOUD COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1930.3 MISC CEN - DONATIONS 6/11/2013 9999 - BIG BROTHER BIG SISTERS TEAM ENTRY FEE 273,00 50% 156,50 1930.3 MISC CEN - DONATIONS 6/24/2013 9999 - PRAIRE DOG GOLF COURSE CASH DONATION - SEBON SIGN 300,00 50% 150,00 1930.3 MISC GEN - DONATIONS 6/24/2013 9999 - PRAIRE DOG GOLF COURSE CASH DONATION - GOLF TOURNFLAG PRIZES 58,50 50% 29,22 1930.3 MISC GEN - DONATIONS 6/30/2013 9999 - CLIFTON NAL POST 227 CLIFTON JULY 4TH CELEBRATION DONATION 50,00 50% 6,25 1930.3 MISC GEN - DONATIONS 6/30/2013 9999 - CLUPE COUNCL CO GLEN CAMPBELL RANCH RODEO & FAIR - DONATION 32,00 50% 6,25 1930.3 MISC GEN - DONATIONS 8/7/2013 999 - CLYDE AREA FOUNDATION DONATION - DUELING PLANO NIGHT FUNDRAISER 50,00 50% 6,25,00 1930.3 MISC GEN - DONATIONS 8/7/2013 244 - CITY OF PRAIRE VIEW DONATION - DUELING PLANO NIGHT FUNDRAISER 13,00 50% 6,25,00 1930.3 MISC GEN - DONATIONS 8/14/2013 9999 - CCNCORDIA YOUTH FOOTBALL CONCORDA YOUTH FOOTBALL DONATION 30,00 50% 10,00 1930.3 MISC GEN - DONATIONS 8/14/2013 9999 - CONCORDIA YOUTH FOOT	1.930.3	MISC GEN - DONATIONS	4/24/2013 714 - DOWNS CHAMBER OF COMMERCE	ANNUAL CELEBRATION-PURPLE TIER DONATION	300.00	50%	150.00
1930.3 MISC GEN - DONATIONS 6/24/2013 9999 - BARB MIZNER DONATION - ESBON SIGN 300.00 50% 150.00 1930.3 MISC GEN - DONATIONS 6/25/2013 9999 - PRAIRE DOG GOLF COURSE CASH DONATION - GOLF TOURNFLAG PRZES 58.50 50% 292.00 1930.3 MISC GEN - DONATIONS 6/32/2013 9999 - INGRON GOLF COURSE CASH DONATION DONATION 50.00 50% 25.00 1930.3 MISC GEN - DONATIONS 7/12/2013 9999 - NORTON HORSE COUNCL. CO GLEN CAMPBELL RANCH RODEO & FAIR - DONATION 32.50 50% 16.22 1930.3 MISC GEN - DONATIONS 8/7/2013 3999 - INCIP ARARE OUNDATION DONATION - DANTION SIGHT FUNDRAISER 50.00 50% 62.50 1930.3 MISC GEN - DONATIONS 8/1/2013 3999 - CONCORDIA TON DONATION - PARTY IN THE PRAIRE 120.00 50% 62.50 1930.3 MISC GEN - DONATIONS 8/1/2013 5999 - CONCORDIA YOUTH FOOTBALL CONCORDIA YOUTH FOOTBALL CONCORDIA YOUTH FOOTBALL CONCORDIA YOUTH FOOTBALL 00.00 50% 150.00 1930.3 MISC GEN - DONATIONS 8/1/2013 599 - CONCORDIA AREA CHAMBER OF COMM DONATION - FALL FEST 200.00	1.930.3	MISC GEN - DONATIONS	6/10/2013 649 - DISCOVER PHILLIPSBURG	MAIN STREET MEMEBERSHIP	500.00	50%	250.00
1930.3 MISC CER - DONATIONS 6/25/2013 9999 - PRAIRE DOG GOLF COURSE CASH DONATION - GOLF TOURNFLAG PRZES 58.50 50% 29.22 1930.3 MISC CER - DONATIONS 6/30/2013 9999 - CLIFETON SAL POST 227 CLIFTON JULY 4TH CELEBRATION DONATION 50.00 50% 25.00 1930.3 MISC GEN - DONATIONS 7/12/2013 9999 - CLIFETON SAL POST 227 CLIFTON JULY 4TH CELEBRATION DONATION 32.50 50% 16.22 1930.3 MISC GEN - DONATIONS 8/7/2013 9999 - CLYDE AREA FOUNDATION DONATION - DUELING PLAND NIGHT FUNDRAISER 50.00 50% 62.50 1930.3 MISC GEN - DONATIONS 8/7/2013 5999 - CLYDE AREA FOUNDATION DONATION - DUELING PLAND NIGHT FUNDRAISER 50.00 50% 62.50 1930.3 MISC GEN - DONATIONS 8/14/2013 5999 - CONCORDIA YOUTH FOOTBALL CONCORDIA YOUTH FOOTBALL DONATION 30.00 50% 67.50 1930.3 MISC GEN - DONATIONS 8/14/2013 5999 - CONCORDIA YOUTH FOOTBALL CONCORDIA YOUTH FOOTBALL DONATION 30.00 50% 10.00 1930.3 MISC GEN - DONATIONS 9/1/2013 547 - CONCORDIA YOUTH FOOTBALL CONCORDIA YOUTH FOOTBALL DONATION - FAILI FEST 200.00	1.930.3	MISC GEN - DONATIONS	6/11/2013 9999 - BIG BROTHER BIG SISTERS	TEAM ENTRY FEE	273.00	50%	136.50
1930.3 MISC GEN - DONATIONS 6/30/2013 9999 - CLIETON SAL POST 227 CLIETON JULY 4TH CELEBRATION DONATION 50.00 50% 25.00 1930.3 MISC GEN - DONATIONS 7/12/2013 9999 - CLYDE AREA FOUNDATION DONATION 32.50 50% 16.23 1930.3 MISC GEN - DONATIONS 8/7/2013 9999 - CLYDE AREA FOUNDATION DONATION - DUELING PLANO NIGHT FUNDRAISER 50.00 50% 25.00 1930.3 MISC GEN - DONATIONS 8/8/2013 2444 - CITY OF PRAIRE VIEW DONATION - PARTY IN THE PRAIRE 125.00 50% 65.05 1930.3 MISC GEN - DONATIONS 8/14/2013 9999 - CONCORDIA YOUTH FOOTBALL CONCORDIA VOUTH FOOTBALL CONCORDIA YOUTH FOOTBALL 00.00 50% 150.00 1930.3 MISC GEN - DONATIONS 8/12/2013 547 - CONCORDIA AREA CHAMBER OF COMM DONATION - FAIL FEST 200.00 50% 150.00 1930.3 MISC GEN - DONATIONS 9/1/2013 547 - CONCORDIA AREA CHAMBER OF COMM DONATION - FAIL FEST 200.00 50% 150.00 1930.3 MISC GEN - DONATIONS 9/1/2013 5999 - SMITH CENTER POST PROM CK NEVER CASHED, VOID/UNCLAIMED (25.00) 50% 150.00	1.930.3	MISC GEN - DONATIONS	6/24/2013 9999 - BARB MIZNER	DONATION - ESBON SIGN	300.00	50%	150.00
1930.3 MISC GEN - DONATIONS 7/12/2013 9999 - NORTON HORSE COUNCIL CO GLEN CAMPBELL RANCH RODEO @ FAR - DONATION 32.50 50% 16.22 1930.3 MISC GEN - DONATIONS 8/7/2013 9999 - CLYDE AREA FOUNDATION DONATION - DUELING PLANO NIGHT FUNDRAISER 50.00 50% 62.52 1930.3 MISC GEN - DONATIONS 8/7/2013 9999 - CLYDE AREA FOUNDATION DONATION - PARTY IN THE PRAIRIE 12.00 50% 62.52 1930.3 MISC GEN - DONATIONS 8/14/2013 9999 - CCNC PRAIRE VIEW DONATION - PARTY IN THE PRAIRIE 12.00 50% 67.50 1930.3 MISC GEN - DONATIONS 8/14/2013 9999 - CCNCORDIA VOUTH FOOTBALL CONCORDIA VOUTH FOOTBALL DONATION 30.00 50% 67.50 1930.3 MISC GEN - DONATIONS 9/1/2013 547 - CONCORDIA VOUTH FOOTBALL CONCORDIA VOUTH FOOTBALL DONATION - FALL FEST 200.00 50% 105.00 1930.3 MISC GEN - DONATIONS 9/1/2013 547 - CONCORDIA VOUTH FOOTBALL BOOSTRE CLUB DONATION 30.00 50% 150.00 1930.3 MISC GEN - DONATIONS 9/1/2013 9999 - SMITH CENTER POST PROM CK NEVER CASHED, VOID/UNCLAMED (25.00) 50%	1.930.3	MISC GEN - DONATIONS	6/25/2013 9999 - PRAIRIE DOG GOLF COURSE	CASH DONATION - GOLF TOURN/FLAG PRIZES	58.50	50%	29.25
1930.3 MISC GEN - DONATIONS 87/2013 9999 - CLYDE AREA FOUNDATION DONATION - PARTY IN THE PRAIRE 50.00 50% 25.00 1930.3 MISC GEN - DONATIONS 8/4/2013 2444 - CITY OF PRAIRE VIEW DONATION - PARTY IN THE PRAIRE 125.00 50% 65.00 1930.3 MISC GEN - DONATIONS 8/4/2013 2444 - CITY OF PRAIRE VIEW DONATION - PARTY IN THE PRAIRE 125.00 50% 65.00 1930.3 MISC GEN - DONATIONS 8/12/2013 9999 - CONCORDIA AVUTH FOOTBALL CONCORDIA VOUTH FOOTBALL CONCORDIA VOUTH FOOTBALL 000 50% 150.00 50% 100.00 1930.3 MISC GEN - DONATIONS 8/12/2013 9999 - CONCORDIA AVEA CHAMBER OF COMM DONATION - PALL FEST 200.00 50% 100.00 1930.3 MISC GEN - DONATIONS 9/16/2013 9999 - CLOUD COUNTY COMMUNITY COLLEGE BOOSTER CLUB DONATION 300.00 50% 150.00 1930.3 MISC GEN - DONATIONS 9/10/2013 9999 - CNCORDIA RACE CLUB BOOSTER CLUB DONATION 300.00 50% 17.50 1930.3 MISC GEN - DONATIONS 10/1/2013 2999 - SORTH CLUB FOOTONAIK FUND FOR FUTURE FUND FOR FUTURE 75.00 </td <td>1.930.3</td> <td>MISC GEN - DONATIONS</td> <td>6/30/2013 9999 - CLIFTON SAL POST 227</td> <td>CLIFTON JULY 4TH CELEBRATION DONATION</td> <td>50.00</td> <td>50%</td> <td>25.00</td>	1.930.3	MISC GEN - DONATIONS	6/30/2013 9999 - CLIFTON SAL POST 227	CLIFTON JULY 4TH CELEBRATION DONATION	50.00	50%	25.00
1930.3 MISC GEN - DONATIONS \$8/8/2013 244 - CITY OF PRAIRIE VIEW DONATION - PARTY IN THE PRAIRIE 125.00 \$0% 62.50 1930.3 MISC GEN - DONATIONS \$8/14/2013 9999 - KCRE KCRE GOLF OPEN - HOLE SPONSOR 130.00 \$0% 65.00 1930.3 MISC GEN - DONATIONS \$8/2/2013 9999 - CONCORDIA YOUTH FOOTBALL CONCORDIA YOUTH FOOTBALL DONATION 35.00 \$0% 17.50 1930.3 MISC GEN - DONATIONS \$9/1/2015 \$47 - CONCORDIA AREA CHAMBER OF COMM DONATION - FALL FEST 200.00 \$0% 150.00 1930.3 MISC GEN - DONATIONS \$9/1/2015 \$47 - CONCORDIA AREA CHAMBER OF COMM DONATION - FALL FEST 200.00 \$0% 150.00 1930.3 MISC GEN - DONATIONS \$9/1/2013 9999 - SMITH CENTER POST PROM CK NEVER CASHED, VOID/UNCLAIMED (25.00) \$0% 17.55 1930.3 MISC GEN - DONATIONS \$9/1/2013 9999 - SONG COOSTER CLUB BOOSTER CLUB ECONC GYMNASTICS - DONATION 35.00 \$0% 17.55 1930.3 MISC GEN - DONATIONS \$10/1/2013 2815 - SOLOMON VALLEY ECONOMIC FUND FOR FUTURE 75.00 \$0% 75.00 \$0% 75.00	1.930.3	MISC GEN - DONATIONS	7/12/2013 9999 - NORTON HORSE COUNCIL C/O GLEN CAMPBELL	RANCH RODEO @ FAIR - DONATION	32.50	50%	16.25
1930.3 MISC GEN - DONATIONS 8/14/2013 9999 - KCRE KCRE GOLF OPEN - HOLE SPONSOR 130.00 50% 65.00 1930.3 MISC GEN - DONATIONS 8/24/2013 9999 - CONCORDIA YOUTH FOOTBALL CONCORDIA YOUTH FOOTBALL DONATION 35.00 50% 10.00 10% 10% 10% 10% 10% 10% 10% 10% 10%	1.930.3	MISC GEN - DONATIONS	8/7/2013 9999 - CLYDE AREA FOUNDATION	DONATION -DUELING PIANO NIGHT FUNDRAISER	50.00	50%	25.00
1930.3 MISC GEN - DONATIONS \$2/2/013 999 - CONCORDIA YOUTH FOOTBALL CONCORDIA YOUTH FOOTBALL DONATION 35.00 50% 17.5C 1.930.3 MISC GEN - DONATIONS \$9/1/2013 547 - CONCORDIA AREA CHAMBER OF COMM DONATION - FALL FEST 200.00 50% 15.00 1.930.3 MISC GEN - DONATIONS \$9/2/2013 999 - CLOUD COUNTY COMMUNITY COLLEGE BOOSTER CLIB DONATION 30.00 50% 15.00 1.930.3 MISC GEN - DONATIONS \$9/2/2013 999 - SMITH CENTER POST PROM CK NEVER CASHED, VOID/UNCLAIMED (25.00) 50% 17.5C 1.930.3 MISC GEN - DONATIONS \$9/1/2013 999 - SC GOOSTER CLUB BOOSTER CLUB CONC GYMANSTICS - DONATION 35.00 50% 17.5C 1.930.3 MISC GEN - DONATIONS \$10/1/2013 2915 - SOLOMON VALLEY ECONONIC FUND FOR FUTURE 75.00 50% 97.5C 1.930.3 MISC GEN - DONATIONS 10/1/2013 2999 - COLBY COMMUNITY COLLEGE NWKYB ALL-STAINV KANSAS ALL-STAR VOLLEYBALL MATCH 19.50 50% 97.5C 1.930.3 MISC GEN - DONATIONS 10/1/2013 9999 - NORTON CTY FIRE HALLOWEEN PARADE DONATION 32.00 50% 16.72 1.930.3	1.930.3	MISC GEN - DONATIONS	8/8/2013 2444 - CITY OF PRAIRIE VIEW	DONATION - PARTY IN THE PRAIRIE	125.00	50%	62.50
1.930.3 MISC GEN - DONATIONS 9/1/2013 547 - CONCORDIA AREA CHAMBER OF COMM DONATION - FALL FEST 200.00 50% 100.00 1.930.3 MISC GEN - DONATIONS 9/6/2013 9999 - CLUD COUNTY COMMUNITY COLLEGE BOOSTER CLUB DONATION 300.00 50% 102.00 1.930.3 MISC GEN - DONATIONS 9/6/2013 9999 - CLOD COUNTY COMMUNITY COLLEGE BOOSTER CLUB DONATION 300.00 50% (12.5C 1.930.3 MISC GEN - DONATIONS 9/10/2013 9999 - CGE BOOSTER CLUB BOOSTER CLUB CONC GYMNASTICS - DONATION 35.00 50% 17.5C 1.930.3 MISC GEN - DONATIONS 10/1/2013 2815 - SOLOMON VALLEY ECONOMIC FUD FOR FUTURE 75.00 50% 9.7.5C 1.930.3 MISC GEN - DONATIONS 10/1/2013 2999 - COLBY COMMUNITY COLLEGE NWKVB ALL-STAINW KANSAS ALL-STAR VOLLEYBALL MATCH 1.9.50 50% 9.7.7 1.930.3 MISC GEN - DONATIONS 10/1/2013 9999 - NORTON CTIY FIRE HALLOWEEN PARADE DONATION 32.00 50% 16.22 1.930.3 MISC GEN - DONATIONS 11/15/2013 9999 - CONCORDIA BASEBALL CLUB ANUAL DONATION 35.00 50% 16.25 1.930.3 MI	1.930.3	MISC GEN - DONATIONS	8/14/2013 9999 - KCRE	KCRE GOLF OPEN - HOLE SPONSOR	130.00	50%	65.00
1930.3 MISC GEN - DONATIONS 9/6/2013 9999 - CLOUD COUNTY COMMUNITY COLLEGE BOOSTER CLUB DONATION 300.00 50% 150.00 1.930.3 MISC GEN - DONATIONS 9/9/2013 9999 - CLOUD COUNTY COMMUNITY COLLEGE BOOSTER CLUB DONATIONS (25.00) 50% (12.50) 1.930.3 MISC GEN - DONATIONS 9/9/2013 9999 - SMITH CENTER POST PROM CK NEVER CASHED, VOID/UNCLAIMED (25.00) 50% (12.50) 1.930.3 MISC GEN - DONATIONS 9/10/2013 2999 - SOLCO BOOSTER CLUB BOOSTER CLUB CONC GYMNASTICS - DONATION 50% 9.75. 1.930.3 MISC GEN - DONATIONS 10/1/2013 2995 - SOLCOMON VALLEY ECONOMIC FUND FOR FUTURE 75.00 50% 9.77. 1.930.3 MISC GEN - DONATIONS 10/1/2013 9999 - ONORTON CITY FIRE HALLOWEEN PARADE DONATION 32.50 50% 16.22 1.930.3 MISC GEN - DONATIONS 11/15/2013 9999 - ONCORDIN BASEBALL CLUB ANNUAL DONATION 330.00 50% 15.50 1.930.3 MISC GEN - DONATIONS 11/15/2013 9999 - CONCORDIA BASEBALL CLUB ANNUAL DONATION 350.00 50% 25.00 1.930.3 MISC GEN - DONATIONS	1.930.3	MISC GEN - DONATIONS	8/28/2013 9999 - CONCORDIA YOUTH FOOTBALL	CONCORDIA YOUTH FOOTBALL DONATION	35.00	50%	17.50
1.930.3 MISC CEN - DONATIONS 9/9/2013 9999 - SMITH CENTER POST PROM CK NEVER CASHED, VOID/UNCLAIMED (25.00) 50% (12.50) 1.930.3 MISC CEN - DONATIONS 9/9/2013 9999 - SCOE BOOSTER CLUB BOOSTER CLUB CONC GYMASTICS - DONATIONS 35.00 50% (7.51) 1.930.3 MISC CEN - DONATIONS 10/1/2013 2815 - SOLOMON VALLEY ECONOMIC FUND FOR FUTURE 75.00 50% 37.50 1.930.3 MISC GEN - DONATIONS 10/1/2013 2815 - SOLOMON VALLEY ECONOMIC FUND FOR FUTURE 75.00 50% 7.75.00 1.930.3 MISC GEN - DONATIONS 10/1/2013 9999 - COLBY COMMUNITY COLLEGENWKVB ALL-STAINW KANSAS ALL-STAR VOLLEYBALL MATCH 19.50 50% 6.72.50 1.930.3 MISC GEN - DONATIONS 10/1/2013 9999 - NONCONCH TY FRE HALLOWEEN PRACHE DONATION 32.00 6.62.25 1.930.3 MISC GEN - DONATIONS 11/15/2013 9999 - CONCORDIA BASEBALL CLUB ANNUAL DONATION 350.00 50% 15.70 1.930.3 MISC GEN - DONATIONS 11/15/2013 9999 - CONCORDIA BASEBALL CLUB ANNUAL DONATION 350.00 50% 25.00 1.930.3 MISC GEN - DONATIONS <	1.930.3	MISC GEN - DONATIONS	9/1/2013 547 - CONCORDIA AREA CHAMBER OF COMM	DONATION - FALL FEST	200.00	50%	100.00
1.930.3 MISC GEN - DONATIONS 9/10/2013 3999 - CGC BOOSTER CLUB BOOSTER CLUB CONC GYMNASTICS - DONATION 35.00 50% 17.50 1.930.3 MISC GEN - DONATIONS 10/12/013 2815 - SOLOMON VALLEY ECONOMIC FUND FOR FUTURE 75.00 50% 9.75.01 1.930.3 MISC GEN - DONATIONS 10/12/013 2999 - COLOMON VALLEY ECONOMIC FUND FOR FUTURE 75.00 50% 9.77.51 1.930.3 MISC GEN - DONATIONS 10/17/2013 3999 - NORTON CITY FIRE HALLOWEN PARADE DONATION 32.50 50% 16.25 1.930.3 MISC GEN - DONATIONS 11/15/2013 9999 - CONCORDIA BASEBALL CLUB ANNUAL DONATION 32.00 50% 16.25 1.930.3 MISC GEN - DONATIONS 11/15/2013 9999 - CONCORDIA BASEBALL CLUB ANNUAL DONATION 35.00 50% 15.00 1.930.3 MISC GEN - DONATIONS 11/25/2013 9999 - CONCORDIA BASEBALL CLUB ANNUAL DONATION 30.00 50% 25.00 1.930.3 MISC GEN - DONATIONS 11/25/2013 9999 - CONCORDIA BASEBALL CLUB ANNUAL DONATION 50.00 50% 25.00	1.930.3	MISC GEN - DONATIONS	9/6/2013 9999 - CLOUD COUNTY COMMUNITY COLLEGE	BOOSTER CLUB DONATION	300.00	50%	150.00
1930.3 MISC GEN - DONATIONS 10/1/2013 2815 - SOLOMON VALLEY ECONOMIC FUND FOR FUTURE 75.00 50% 97.50 1.930.3 MISC GEN - DONATIONS 10/1/2013 2999 - COLBY COMMUNITY COLLEGE NWKVB ALL-STAN WKANSAS ALL-STAR VOLLEYBALL MATCH 19.50 50% 9.75 1.930.3 MISC GEN - DONATIONS 10/1/2013 9999 - COLBY COMMUNITY COLLEGE NWKVB ALL-STAN WKANSAS ALL-STAR VOLLEYBALL MATCH 19.50% 60% 16.22 1.930.3 MISC GEN - DONATIONS 10/1/2013 9999 - CONCORDIA BASEBALL CLUB ANNUAL DONATION 32.00 50% 16.22 1.930.3 MISC GEN - DONATIONS 11/15/2013 9999 - CONCORDIA BASEBALL CLUB ANNUAL DONATION 330.00 50% 15.00 1.930.3 MISC GEN - DONATIONS 11/15/2013 9999 - CONCORDIA BASEBALL CLUB ANNUAL DONATION 30.00 50% 25.00 1.930.3 MISC GEN - DONATIONS 12/26/2013 999 - TINUDER RIDE FOST PROM AFTER PROM DONATION 50.00 50% 25.00	1.930.3	MISC GEN - DONATIONS	9/9/2013 9999 - SMITH CENTER POST PROM	CK NEVER CASHED, VOID/UNCLAIMED	(25.00)	50%	(12.50)
1.930.3 MISC GEN - DONATIONS 10/14/2013 9999 - COLBY COMMUNITY COLLEGE NWKVB ALL-STAINW KANSAS ALL-STAR VOLLEYBALL MATCH 19.50 50% 9.75 1.930.3 MISC GEN - DONATIONS 10/17/2013 9999 - NORTON CITY FIRE HALLOWEEN PARADE DONATION 32.50 50% 16.25 1.930.3 MISC GEN - DONATIONS 11/15/2013 9999 - CONCORDIA BASEBALL CLUB ANNUAL DONATION 350.00 50% 175.00 1.930.3 MISC GEN - DONATIONS 12/26/2013 9999 - THUNDER RIDGE POST PROM AFTER PROM DONATION 50.00 50% 25.00	1.930.3	MISC GEN - DONATIONS	9/10/2013 9999 - CGC BOOSTER CLUB	BOOSTER CLUB CONC GYMNASTICS - DONATION	35.00	50%	17.50
1.930.3 MISC GEN - DONATIONS 10/17/2013 3999 - NORTON CITY FIRE HALLOWEEN PARADE DONATION 32.50 50% 16.25 1.930.3 MISC GEN - DONATIONS 11/15/2013 3999 - CONCORDIA BASEBALL CLUB ANNUAL DONATION 350.00 50% 15.00 1.930.3 MISC GEN - DONATIONS 11/15/2013 3999 - CONCORDIA BASEBALL CLUB ANNUAL DONATION 350.00 50% 25.00 1.930.3 MISC GEN - DONATIONS 12/26/2013 3999 - TINUDER RIDGE POST PROM AFTER PROM DONATION 50.00 50% 25.00	1.930.3	MISC GEN - DONATIONS	10/1/2013 2815 - SOLOMON VALLEY ECONOMIC	FUND FOR FUTURE	75.00	50%	37.50
1.930.3 MISC GEN - DONATIONS 11/15/2013 9999 - CONCORDIA BASEBALL CLUB ANNUAL DONATION 350.00 50% 175.00 1.930.3 MISC GEN - DONATIONS 12/26/2013 9999 - THUNDER RIDGE POST PROM AFTER PROM DONATION 50.00 50% 25.00	1.930.3	MISC GEN - DONATIONS	10/14/2013 9999 - COLBY COMMUNITY COLLEGE NWKVB ALL-STA	AINW KANSAS ALL-STAR VOLLEYBALL MATCH	19.50	50%	9.75
1.930.3 MISC GEN - DONATIONS 12/26/2013 9999 - THUNDER RIDGE POST PROM AFTER PROM DONATION 50.00 50% 25.00	1.930.3	MISC GEN - DONATIONS	10/17/2013 9999 - NORTON CITY FIRE	HALLOWEEN PARADE DONATION	32.50	50%	16.25
	1.930.3	MISC GEN - DONATIONS	11/15/2013 9999 - CONCORDIA BASEBALL CLUB	ANNUAL DONATION	350.00	50%	175.00
1930.3 - DONATIONS 10,257.25 5,128.63			12/26/2013 9999 - THUNDER RIDGE POST PROM	AFTER PROM DONATION	50.00	50%	25.00
	1.930.3 - I	DONATIONS			10,257.25		5,128.63

					Percent	Total
Account	Acct Desc	Date Ven:	Reference	Debit	Excluded	Adjustment
1.930.31	ANNUAL MEETING	1/25/2013 2440 - POSTMASTER	POSTAGE - 2013 ANNUAL MEETING BALLOTS	1,300.00	0%	-
1.930.31	ANNUAL MEETING	2/13/2013 1677 - MICEK, KENNETH	ELECTION & CREDENTIALS COMMITTEE MEETING	109.80	0%	-
1.930.31	ANNUAL MEETING	2/13/2013 3212 - WARD, DAVE	ELECTION & CREDENTIALS COMMITTEE MEETING	78.22	0%	
1.930.31	ANNUAL MEETING	2/13/2013 9999 - BEACH, CURTIS	ELECTION & CREDENTIALS COMMITEE MEETING	99.89	0%	-
1.930.31	ANNUAL MEETING	2/22/2013 1280 - KEC	TRUSTEE BALLOT MAILING	7,525.53	0%	-
1.930.31	ANNUAL MEETING	2/27/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	ANNUAL MEETING GIFTS	1,874.52	100%	1,874.52
1.930.31	ANNUAL MEETING	4/1/2013 2011 - NISC	ANNUAL MTG BILL INSERT	411.84	0%	-
1.930.31	ANNUAL MEETING	4/1/2013 823 - F & A FOOD SALES	CREDIT	(27.19)	0%	-
1.930.31	ANNUAL MEETING	4/1/2013 823 - F & A FOOD SALES	ANNUAL MEETING SUPPLIES	185.76	0%	-
1.930.31	ANNUAL MEETING	4/18/2013 2410 - PIZZA HUT OF NORTON	FCCLA SERVERS - GIFT CARDS	97.50	100%	97.50
1.930.31	ANNUAL MEETING	4/18/2013 9999 - NORTON COMMUNITY HIGH SCHOOL	ANNUAL MEETING SERVERS	195.00	0%	-
1.930.31	ANNUAL MEETING	4/22/2013 9999 - PHAT BOY CATERING	ANNUAL MEETING DINNER	3,412.50	0%	-
1.930.31	ANNUAL MEETING	4/29/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	ANNUAL MEETING SUPPLIES	34.27	0%	-
1.930.31	ANNUAL MEETING	4/30/2013 LABOR		2,349.65	0%	-
1.930.31	ANNUAL MEETING	4/30/2013 1235 - JAMBOREE FOODS	SUPPLIES FOR ANNUAL MEETING	79.80	0%	-
1.930.31	ANNUAL MEETING	4/30/2013 1280 - KEC	2013 ANNUAL MEETING NOTICES	6,531.50	0%	-
1.930.31	ANNUAL MEETING	5/1/2013 823 - F & A FOOD SALES	ANNUAL MEETING SUPPLIES	18.70	0%	-
1.930.31	ANNUAL MEETING	5/29/2013 811 - ENDZONE SPORTS & OFFICE SUPPLY	ANNUAL MEETING SUPPLIES	1.05	0%	-
1.930.31	ANNUAL MEETING	5/31/2013 -96.04	R&S PREMIUM BUYDOWN W/ PREPMT	(115.79)	0%	-
1.930.31	ANNUAL MEETING	12/1/2013 2011 - NISC	TRUSTE ELECT INSERT	577.07	0%	-
1.930.31	ANNUAL MEETING	12/17/2013 33 - ALEXANDER, A.G.	NOMINATING COMMITTEE MEETING	103.19	0%	-
1.930.31	ANNUAL MEETING	12/17/2013 3405 - ZWEYGARDT, ROGER	NOMINATING COMMITTEE MEETING	142.12	0%	-
1.930.31	ANNUAL MEETING	12/17/2013 47 - AMES, DICK	NOMINATING COMMITTEE MEETING	83.36	0%	-
1.930.31	ANNUAL MEETING	12/17/2013 582 - COURVILLE, DONALD	NOMINATING COMMITTEE MEETING	167.83	0%	-
1.930.31	ANNUAL MEETING	12/17/2013 973 - HANSEN, DENNIS	NOMINATING COMMITTEE MEETING	113.48	0%	-
1.930.31 -	ANNUAL MEETING EXP			25,349.60		1,972.02

TOTAL EXCLUSIONS

\$ 56,649

Victory Electric Cooperative Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Revenue Requirement and Rate Calculation For the Historical Test Year Ending December 31, 2013

(a)	(b)	(c)		(d)			(e)		(f)	(g)	(h)	(i)	
				J nadjusted			0		Adjusted				
				Historical					Historical			FBR	
Line		a.		Test Year		0	stments	,	Test Year		tion Factor	Revenue	
No	Description	Source		[2013]	No.		Amount		[2013]	Name	Factor	Requirement	
1	Operating Expenses				2	Sour	rce: WP2			Sou	rce: WP3		
2	Power Production Expense	WP1, L29, Col (d)		_				\$	_		0.000000	\$ _	
3	Cost of Purchased Power	WP1, L29, Col (d)	\$	34,584,836				-	34,584,836		0.000000		
4	Transmission O&M	WP1, L30, Col (d)	\$	24,033				\$	24,033		1.000000		3
5	Distribution Expense-Operation	WP1, L32, Col (d)	\$	1,198,969	[1]	\$	_	\$	1,198,969	DOM	0.000000		,
6	Distribution Expense-Maintenance	WP1, L33, Col (d)	\$	840,986	[2]			\$	840,986	DOM	0.000000		
7	Consumer Accounts Expense	WP1, L34, Col (d)	\$	815,675	[~]	Ψ		\$	815,675	DOM	0.000000		
8	Customer Service and Informational Expense	WP1, L35, Col (d)	\$	334,425				\$	334,425		0.000000		
9	Sales Expense	WP1, L36, Col (d)	\$	41				\$	41		0.000000		
10	Administration & General	WP1, L37, Col (d)	\$	1,421,084	[3]	\$	(100,952)	\$	1,320,132	LAB	0.000331		8
11	Total O&M Expense	Sum (L2:L10)	Ψ	1,121,001	[9]	φ	(100,702)	Ψ	1,020,102	Lind	010000001	\$ 24,470	
12	Depreciation and Amortization	WP1, L38, Col (d)	\$	2,238,680	[4]	\$	(257,243)	\$	1,981,438	NP	0.247610		
13	Property Tax	WP1, L43, Col (d)	\$	-				\$	_	NP	0.247610	\$ -	
14	Other Taxes	WP1, L44, Col (d)	\$	-				\$	-	NP	0.247610	\$ -	
15	L.T. Interest	WP1, L45, Col (d)	\$	2,065,015	[5]	\$	291,170	\$	2,356,185	NP	0.247610	\$ 583,415	5
16	Interest Charged to Construction - Credit	WP1, L46, Col (d)	\$	-	[6]	\$	-	\$	-	NP	0.247610	\$ -	
17	Interest-Other	WP1, L47, Col (d)	\$	42,721	[7]	\$	(42,721)	\$	-	NP	0.247610	\$ -	
18	Other Deductions	WP1, L48, Col (d)	\$	27,252	[8]	\$	-	\$	27,252	NP	0.247610	\$ 6,748	3
19	Total Cost of Electric Service											\$ 1,105,258	3
20													=
21	Margin Requirement											OTIER MDSC	Τ
22	Principal Payments	WP1, L62, Col (d)	\$	1,268,242	[9]	\$	87,542	\$	1,355,783	NP	0.24761013	\$ 335,706	5
23	L.T. Interest	L15	\$	2,065,015		\$	291,170	\$	2,356,185	NP	0.24761013	\$ 583,415 \$ 583,415	5
24	Subtotal	Sum (L22:23)										\$ 583,415 \$ 919,121	ī I
25	Required Coverage Ratio	WP1, L64, Col (d)										1.80 1.80)
26	Gross Margin Requirements	L24 x L25										1,050,148 1,654,418	3
27	Less: Offsets to Margin Requirements	WP4, L4 or L11, Col (i)										584,270 1,087,401	
28	Net Margin Requirement	L26 - L27										\$ 465,878 \$ 567,017	1
29													_
30	Total Revenue Requirements												
31	Using the greater of OTIER or MDSC Margin Requirements	L19 + L28										\$1,672,275	
32	Divided By Total (Retail and Wholesale) Billing Demand	WP5, L25, Col (Total)										1,049,690 kW	
33	Resultant Unit Rate	L31 / L32									:	\$1.59/kW-mo.	_

Victory Electric Cooperative Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 1 - Input Data For the Historical Test Year Ending December 31, 2013

			0					N (
Line <u>No</u>	Description	<u>Source</u> (b)	(c)		Amount (d)		(e)	<u>Notes</u> (f)
110			(1)					
1 2	A. Net Plant in Service				As of Deceml Plant in		1, 2013 cum. Res.	
3	1. Facilities Used to Provide Local Access Delivery Service				Service		or Depr.	
4	Transmission Facilites	Trial Dalaman		¢	174 745			
5 6	350 Land and Land Rights 352 Structures and Improvements	Trial Balance Trial Balance		\$ \$	174,745 717,056			
7	353 Station Equipment	Trial Balance		\$	5,414,848			
8	355 Poles and Fixtures	Trial Balance		\$	5,644,257			
9	356 O.H. Conductors and Devices	Trial Balance		\$	5,021,454			
10	358 U.G. Conductors and Devices	Trial Balance		\$	-			
11	Subtotal	Sum(L5:L10)		\$	16,972,360	\$	6,078,579	GL acct 108.5
12 13	Distribution Facilities (If Applicable) 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	L11 + L16		\$	16,972,360	\$	6,078,579	
18								
19 20	2. All Facilities 301-301 Intangible Plant	Trial Balance						
20 21	301-301 Intangible Plant 350-359 Transmission Plant	Trial Balance		\$	- 16,972,360	\$	- 6,078,579	GL acct 108.5
21	360-373 Distribution Plant	Trial Balance		\$	47,890,742		19,642,031	GL acet. 108.6,108.61
23	389-399 General Plant	Trial Balance		_\$	6,591,321	\$	1,731,609	GL acct. 108.7-108.78
24	Total			\$	71,454,423	\$ 2	27,452,219	-
25						-		
26 27					Historical Test Year		Budget Year	
	B. Operating Expenses				2013		2014	
29	Power Production Expense	Statement of Operations		\$	-			
30	Cost of Purchased Power	Statement of Operations		\$	34,584,836			
31	Transmission O&M	Statement of Operations		\$	24,033			
32	Distribution Expense-Operation	Statement of Operations		\$	1,198,969			
33 34	Distribution Expense-Maintenance Consumer Accounts Expense	Statement of Operations		\$ \$	840,986 815,675			
35	Customer Service and Informational Expense	Statement of Operations Statement of Operations		چ \$	334,425			
36	Sales Expense	Statement of Operations		\$	41			
37	Administrative and General	Statement of Operations		\$	1,421,084			
38	Depreciation and Amortization	Statement of Operations		\$, ,	\$	2,344,657	
39	Depreciation Expense - Distribution	Trial Balance		\$	1,364,649			
40	Depreciation Expense - Transmission	Trial Balance Trial Balance		\$ \$	370,945			
41 42	Depreciation Expense - General Plant Amortization of AP (booked within Depreciation Expense)	Trial Balance		ծ Տ	139,867 363,219			
43	Property Tax	Statement of Operations		\$	-			
44	Other Taxes	Statement of Operations		\$	-			
45	L.T. Interest	Statement of Operations		\$	2,065,015		2,356,185	
46	Interest Charged to Construction - Credit	Statement of Operations		\$		\$	-	
47	Interest-Other	Statement of Operations		\$ \$	42,721	\$	-	
48 49	Other Deductions	Statement of Operations		\$	27,252			
	C. Pavroll							Part of GL acct
51	Transmission	Payroll Journal (Labor Amt)		\$	109			560-573
52	Distribution	Payroll Journal (Labor Amt)		\$	239,350			580-598
53	Customer Accounting	Payroll Journal (Labor Amt)		\$	63,301			901-905
54	Customer Service and Information	Payroll Journal (Labor Amt)		\$	26,131			907-910
55 56	Sales Administration and General	Payroll Journal (Labor Amt) Payroll Journal (Labor Amt)		\$ \$	- 7,075			911-916 920-932
57	Total	ayion Journai (Labor Allit)		\$	335,966			Non-capitalized items
58				Ŧ				
59			Prior		Historical		Budget	
	D. Miscellaneous		Year		Test Year		Year	a
61	1. Debt Service	Supplementary Comments Provide	2012	¢	2013 1,268,242	¢	2014	Source/Notes Per Company records.
62 63	Principal Payments	Supplementary Company Records		\$	1,208,242	\$	1,355,783	r er Company records.
64	2. Target OTIER/MDSC	As approved by Commission			1.80			Proposed value in this year's filing
65	U	····			/			
66	3. Margin Requirement Offsets							
67	Investment in Associate Organizations - Patronage Capital	Balance Sheet	\$ 173,634		177,086			
68 60	Generation & Transmission Capital Credits	Statement of Operations		\$ \$	-			
69 70	Other Capital Credits and Patronage Dividends Non-Operating Margins - Interest	Statement of Operations Statement of Operations		\$ \$	10,102 47,310			
71	Cash Received from G&T/Lenders	Supplementary Company Records		\$	3,452			Net for GL acct. 124.14
					,			

Victory Electric Cooperative Association, Inc.

Mid-Kansas Service Area

34.5kV Formula Based Rate

Work Paper 2 - Adjustments To Historical Test Year Expenses

For the Historical Test Year Ending December 31, 2013

<u>No</u>	_	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	\$ -	not applicable
3	Total Adjustment	L2	\$-	
4				
5	2. Adjustment to Distribution Maintenance Expense per K.S.A. 66-101f(a), if any:			
6	Applicable Disallowance - Distribution Maintainance	WP6	\$ -	not applicable
7	Total Adjustment	L6	<u>\$</u> -	
8				
9	3. Adjustment to Administrative & General per K.S.A. 66-101f(a), if any:			
10	11	WP6	\$ (100,952)	
11	0	L10	\$ (100,952)	
12				
13			
14		Pg.1, L12, Col (d		
15	· J · · · · ·	WP1, L38, Col (e		
16	3	L15 - L14	\$ 105,976 \$ 262,210	amontization of AD is constant
17 18		WP1, L42, Col (d L16 - L17	\$ 303,219 \$ (257,243)	amortization of AP is constant
19	0	L10 - L17	\$ (237,243)	
20				
20	•	Pg.1, L15, Col (d	\$ 2 065 015	
22		WP1, L45, Col (e		
23	5	L22 - L21	\$ 291,170	
24				
25				
26	•	Pg.1, L16, Col (d)\$-	
27	Projected Amount	WP1, L46, Col (e)\$-	
28	Total Adjustment	L27 - L26	\$ -	
29				
30	7. Adjustment to Interest-Other			
31		Pg.1, L17, Col (d) \$ 42,721	
32	5	WP1, L47, Col (e		
33	•	L32 - L31	\$ (42,721)	
34				
35				
36		WP6	<u>\$</u> -	
37		L36	\$ -	
38				
39 40	o i b	D_{-1} 1 100 C 1 ()	\$ 1 209 242	
40 41		Pg.1, L22, Col (a)		
41 42	5	WP1, L62, Col (e L41 - L40	\$ 1,335,783 \$ 87,542	
42	i vai Aujustineit	141-140	φ 01,342	

Line

Victory Electric Cooperative Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 3 - Allocation Factors

For the Historical Test Year Ending December 31, 2013

Line <u>No.</u>	Description	<u>Source</u>	Allocator	<u>Amount</u>
1	Distribution O&M Allocation Factor			
2	Distr. Plant used to provide Local Access Delivery Service	WP1, L16, Col (d)	5	
3	Total Distribution Plant	WP1, L22, Col (d)	9	47,890,742
4				
5	Allocation Factor	L2 / L3	DOM	-
6	Labor Allocation Factor			
7	Labor Allocation Factor	WD1 L51 $(-1/4)$	d	100
8	Transmission Wages	WP1, L51, Col (d)	9	5 109
9 10	Allocated Distribution Wages	WD1 L52 $C_{\rm el}(4)$	d	220.250
10	Total Distribution Wages	WP1, L52, Col (d)	5 DOM	
11	Allocation Factor	L5	DOM S	
12 13	Total LAC Wages	L10 * L11		
	Total LAC Wages	L8 + L12	4 	109
14				
15	Total Wages Other than A&G		d	225.044
16	Total Wages	WP1, L57, Col (d)	9	,
17	Less: Administration & General Wages	WP1, L56, Col (d)		7,075
18		L16 - L17	5	328,891
19	77			0.000221
20	Transmission Labor Allocator	L13 / L18	LAB	0.000331
21	N-4 Diana Alla andras Es stars			
22	Net Plant Allocation Factor			
23	Plant-in-Service		d	16.072.260
24	Transmission	WP1, L11, Col (d)	9	
25	Distr. used to provide Local Access Service	L2	9	-
26	General Plant		d	6 501 221
27	Total General Plant	WP1, L23, Col (d)	LAB	-)) -
28	Allocation Factor	L20		0.000331
29 30	Total LAC Plant-in-Service	L27 * L28 L24 + L25 + L29	9	
	Total LAC Flant-III-Service	L24 + L23 + L29	4	10,974,545
31	A survey late 1 Deserves for Denne sisting			
32	Accumulated Reserves for Depreciation		d	6 079 570
33	Transmission Distribution Used in LAC	WP1, L11, Col (e)	9	
34	Allocated General Plant	WP1, L16, Col (e)	9	-
35	Total General Plant	WD1 L D2 C - 1 (-)	d	1 721 600
36 37	Allocation Factor	WP1, L23, Col (e)	LAB	, ,
37	Allocation Factor	L20 L36 * L37		0.000331
38 39	Total LAC Accum. Depr. Res.		9	
	Total LAC Accum. Depr. Res.	L33 + L34 + L38	4	0,079,155
40	Not Dignt Used in LAC	120 120	d	10 205 201
41	Net Plant Used in LAC	L30 - L39		10,895,391
42			ĸ	71 454 400
43	Total Plant in Service	WP1, L24, Col (e)	9	. , - , -
44	Less: Total Accum. Reserves for Depr.	WP1, L24, Col (e)		27,452,219
45	Total Net Plant	L43 - L44	9	44,002,203
46				0.047410
47	Transmission Net Plant Allocator	L41 / L45	NP	0.247610

Victory Electric Cooperative Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 4 - Margin Requirement Offsets For the Historical Test Year Ending December 31, 2013

(a) Line	(b)	(c)	I	(d) Historical		(e)		(f) Adjusted	(g) Alloca	(h) Ition Factor	А	(i) llocated
<u>No</u>	<u>Metric</u>	Source	T	ot Amount	Adjustment		Amount		<u>Name</u> <u>Factor</u>		to FBR	
					pg	1, Col (e)			pg.1 C	ol (g) and (h)		
1	OTIER											
2	LT Interest Expense	Pg.1, L15, Col (d)	\$	2,065,015	\$	291,170	\$	2,356,185	NP	0.24761013	\$	583,415
3	Cash Received from G&T/lenders	WP1, Col (d), L71	\$	3,452	\$	-	\$	3,452	NP	0.24761013	\$	855
4			\$	2,068,467	\$	291,170	\$	2,359,637			\$	584,270
5												
6	MDSC											
7	LT Interest Expense	L2	\$	2,065,015	\$	291,170	\$	2,356,185	NP	0.24761013	\$	583,415
8	Depreciation Expense	Pg.1, L12, Col (d)	\$	2,238,680	\$	(257,243)	\$	1,981,438	NP	0.24761013	\$	490,624
9	Non-Operating Margins - Interest	WP1, L70, Col (d)	\$	47,310	\$	-	\$	47,310	NP	0.24761013	\$	11,715
10	Cash Patronage Capital*	L18	\$	6,651	\$	-	\$	6,651	NP	0.24761013	\$	1,647
11	Resultant Amount	Sum (L7:L10)	\$	4,357,657			\$	4,391,584			\$	1,087,401
12												
13	*Calculate Pat. Cap. (Cash):											
14	Inv. in Assoc. Org Patr. Capital - Current Yr.	WP1, L67, Col (d)	\$	177,086								
15	Inv. in Assoc. Org Patr. Capital - Prior Yr.	WP1, L67, Col (c)	\$	173,634								
16	Generation & Transmission Capital Credits	WP1, L68, Col (d)	\$	-								
17	Other Capital Cr. and Patronage Dividends	WP1, L69, Col (d)	\$	10,102								
18	Resultant Amount	L15 + L16 + L17 - L14	\$	6,651								

Victory Electric Cooperative Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 5 - Billing Demand For the Historical Test Year Ending December 31, 2013

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	<u>Total</u>
1	Total Local Access System	71,489	70,674	68,758	76,550	94,304	125,147	121,542	107,514	101,073	85,416	74,111	74,315	1,070,893
2	CP Date	24	01	25	30	28	27	22	02	07	03	21	20	
3	CP Time (hour Ending)	1200	1000	1000	1600	1600	1400	1600	1600	1600	1600	1900	1100	
4														
5	Wholesale Customers @ Del. Pt.													
6	Dairy-Sunflower	247	334	256	368	299	712	620	619	602	639	477	374	5,545
7	Cimmaron	2,121	1,984	1,950	2,544	3,331	4,829	4,724	4,318	4,643	3,097	2,344	2,330	38,217
8	Montezuma	1,302	1,531	1,288	1,317	1,784	2,717	2,644	2,381	2,262	2,073	1,527	1,569	22,395
9	KEPCO	18,045	17,902	17,607	17,697	24,624	30,068	29,750	26,279	16,907	14,448	18,075	17,978	249,380
10	Subtotal	21,715	21,751	21,100	21,927	30,039	38,326	37,738	33,597	24,413	20,258	22,423	22,251	315,538
11	Losses @ 2.02% of 34.5 kV Output	439	439	426	443	607	774	762	679	493	409	453	449	6,374
12	Subtotal with Losses (@ Source)	22,153	22,190	21,526	22,370	30,645	39,100	38,500	34,276	24,907	20,667	22,876	22,700	321,912
13														
14	Victory Retail													
15	Retail with Losses (@ Source)	49,336	48,484	47,231	54,180	63,659	86,047	83,042	73,238	76,166	64,749	51,235	51,615	748,982
16	Losses @ 1.98% of 34.5 kV Input	977	960	935	1,073	1,260	1,704	1,644	1,450	1,508	1,282	1,014	1,022	14,830
17	Retail @ Delivery Point	48,359	47,524	46,296	53,108	62,399	84,343	81,398	71,788	74,658	63,467	50,220	50,593	734,152
18														

19

20

21

22

23 24

25 Total Load (wholesale at source before loss + retail @ delivery pt.)

1,049,690

Exhibit 2-2 Page 7

Victory Electric Cooperative Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 6a - Summary of Exclusions For the Historical Test Year Ending December 31, 2013

	E	Excluded
<u>Acct</u>	1	Amount
921	\$	(5,871)
930	\$	(95,082)
	\$	(100,952)

Victory Electric Cooperative Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 6b - Detail of Exclusions For the Historical Test Year Ending December 31, 2013

Acct	Description	Date*	Vendor*	Reference*	El	L Amount igible for cclusion*	Percentage Excluded*	xcluded Amount
921.11	Food				\$	4,084	100%	\$ 4,084
921.12	Holiday decorations				\$	763	100%	\$ 763
921.13	Supplies/food-meetings				\$	1,023	100%	\$ 1,023
930.1	General Advertising Expense				\$	23,550	100%	\$ 23,550
930.11	Give Aways				\$	13,968	100%	\$ 13,968
930.2	Misc General Exp- Miscellaneous				\$	128,946	direct	\$ 29,002
930.21	Misc General Exp - Directors Fee				\$	160,936	direct	\$ 11,691
930.23	Misc General Expense - Local, State				\$	10,379	direct	\$ 5,190
930.24	Misc General Exp - Annual Meeting				\$	78,544	direct	\$ 6,517
930.27	Misc General - Holiday Decorations				\$	3,094	100%	\$ 3,094
930.3	Employee Birthday Expense				\$	196	100%	\$ 196
930.4	Sponsorship of Employee Activities				\$	3,750	50%	\$ 1,875
								\$ 100,952

*Note: Combined multiple entries. Due to voliminous size (exceeds 50 printed pages), transaction-specific detail can be made available in a separate Excel file.

Western Cooperative Electric Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Revenue Requirement and Rate Calculation For the Historical Test Year Ending December 31, 2013

(a)	(b)	(c)	τ	(d) Jnadjusted	ted		(e)		(g)	(h)	(i)
				Historical				Adjusted Historical			FBR
Line				Test Year	A	djus	tments	Test Year	Alloca	ation Factor	Revenue
No	Description	Source		[2013]	No.	1	Amount	[2013]	Name	Factor	Requirement
					5	Sourc	e: WP2		So	urce: WP3	
1	Operating Expenses										
2	Power Production Expense	WP1, L29, Col (d)		-				\$ -		0.000000 \$	
3	Cost of Purchased Power	WP1, L30, Col (d)	\$	13,391,092				\$ 13,391,09		0.000000 \$	
4	Transmission O&M	WP1, L31, Col (d)	\$	200,096				\$ 200,09		1.000000 \$)
5	Distribution Expense-Operation	WP1, L32, Col (d)	\$	1,019,744	[1]	\$	-	\$ 1,019,74		0.000000 \$	
6	Distribution Expense-Maintenance	WP1, L33, Col (d)	\$	808,144	[2]	\$	-	\$ 808,14	4 DOM	0.000000 \$	-
7	Consumer Accounts Expense	WP1, L34, Col (d)	\$	360,943				\$ 360,94	3	0.000000 \$	
8	Customer Service and Informational Expense	WP1, L35, Col (d)	\$	131,506				\$ 131,50	5	0.000000 \$	-
9	Sales Expense	WP1, L36, Col (d)	\$	-				\$ -		0.000000 \$	
10	Administration & General	WP1, L37, Col (d)	\$	939,074	[3]	\$	(19,055)	\$ 920,01	9 LAB	0.010913	5 10,040
11	Total O&M Expense	Sum (L2:L10)								3	210,136
12	Depreciation and Amortization	WP1, L38, Col (d)	\$	857,249	[4]	\$	(56,875)	\$ 800,37	4 NP	0.239323	5 191,548
13	Property Tax	WP1, L43, Col (d)	\$	-				\$ -	NP	0.239323	
14	Other Taxes	WP1, L44, Col (d)	\$	-				\$ -	NP	0.239323	
15	L.T. Interest	WP1, L45, Col (d)	\$	574,355	[5]	\$	327,504	\$ 901,85	9 NP	0.239323	215,836
16	Interest Charged to Construction - Credit	WP1, L46, Col (d)	\$	-	[6]	\$	-	\$ -	NP	0.239323	-
17	Interest-Other	WP1, L47, Col (d)	\$	-	[7]	\$	-	\$ -	NP	0.239323	
18	Other Deductions	WP1, L48, Col (d)	\$	-	[8]	\$	-	\$ -	NP	0.239323	
19	Total Cost of Electric Service									\$	617,520
20											
21	Margin Requirement										OTIER MDSC
22	Principal Payments	WP1, L62, Col (d)	\$	472,654	[9]	\$	33,388	\$ 506,04	2 NP	0.23932322	\$ 121,108
23	L.T. Interest	L15	\$	574,355		\$	327,504	\$ 901,85		0.23932322 \$	215,836 \$ 215,836
24	Subtotal	Sum (L22:23)								9	
25	Required Coverage Ratio	WP1, L64, Col (d)									1.80 1.80
26	Gross Margin Requirements	L24 x L25									388,504 606,498
27	Less: Offsets to Margin Requirements	WP4, L4 or L11, Col(i)									215,836 407,270
28	Net Margin Requirement	L26 - L27								\$, ,
29										<u> </u>	
30	Total Revenue Requirements										
31	Using the greater of OTIER or MDSC Margin Requirements	L19 + L28									\$816,748
32	Divided By Total (Retail and Wholesale) Billing Demand	WP5, L30, Col (Total)									758,036 kW
32	Resultant Unit Rate	L31 / L32									\$1.08/kW-mo.
55		E517 E52								_	4100/R11 mo.

Western Cooperative Electric Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 1 - Input Data Historical Test Year Ending December 31, 2013

Line	Description	Source			Amount		Notes
<u>No</u>		(b)	(c)		(d)	(e)	(f)
1 2	A. Net Plant in Service				As of December Plant in	31, 2013 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		\$	38,031		
6 7	352 Structures and Improvements	Trial Balance		\$ \$	243,432		
8	353 Station Equipment 355 Poles and Fixtures	Trial Balance Trial Balance		» Տ	3,736,858 2,720,392		
9	356 O.H. Conductors and Devices	Trial Balance		\$	2,886,946		
10	358 U.G. Conductors and Devices	Trial Balance		\$	_,,		
11	Subtotal	Sum(L5:L10)		\$	9,625,658 \$	5,778,312	GL acct 108.5
12	Distribution Facilities (If Applicable)						
13	360 Land and Land Rights	Company Direct Assessment			N/A	N/A	
14 15	361 Structures and Improvements 362 Station Equipment	Company Direct Assessment Company Direct Assessment			N/A N/A	N/A N/A	
15	Subtotal	L13 + L15		\$	- \$	- N/A	
17	Total	L11 + L16		\$	9,625,658 \$	5,778,312	
18							
19	2. All Facilities						
20	301-301 Intangible Plant	Trial Balance		÷	-	-	CT
21 22	350-359 Transmission Plant 360-373 Distribution Plant	Trial Balance Trial Balance		\$ \$	9,625,658 \$ 17,703,340 \$		GL acet 108.5 GL acet. 108.6,108.61
22	389-399 General Plant	Trial Balance		\$ \$	3,946,067 \$		GL acct. 108.0,108.01 GL acct. 108.7-108.78
24	Total			\$	31,275,066 \$	15,067,731	
25							
26					Historical	Budget	
27					Test Year	Year	
28 29	B. Operating Expenses Power Production Expense	Statement of Operations		\$	2013	2014	
30	Cost of Purchased Power	Statement of Operations		\$	13,391,092		
31	Transmission O&M	Statement of Operations		\$	200,096		
32	Distribution Expense-Operation	Statement of Operations		\$	1,019,744		
33	Distribution Expense-Maintenance	Statement of Operations		\$	808,144		
34	Consumer Accounts Expense	Statement of Operations		\$	360,943		
35	Customer Service and Informational Expense	Statement of Operations		\$ \$	131,506		
36 37	Sales Expense Administrative and General	Statement of Operations Statement of Operations		\$ \$	- 939,074		
38	Depreciation and Amortization	Statement of Operations		\$	857,249 \$	919,494	
39	Depreciation Expense - Distribution	Trial Balance		\$	459,327		
40	Depreciation Expense - Transmission	Trial Balance		\$	205,426		
41	Depreciation Expense - General Plant	Trial Balance		\$	73,375		
42 43	Amortization of AP (booked within Depreciation Expense) Property Tax	Trial Balance Statement of Operations		\$ \$	119,121		
44	Other Taxes	Statement of Operations		\$	-		
45	L.T. Interest	Statement of Operations		\$	574,355 \$	901,859	
46	Interest Charged to Construction - Credit	Statement of Operations		\$	- \$	-	
47	Interest-Other	Statement of Operations		\$	- \$	-	
48 49	Other Deductions	Statement of Operations		\$	-		
49 50	C. Payroll						Part of GL acct
51	Transmission	Payroll Journal (Labor Amt)		\$	8,936		560-573
52	Distribution	Payroll Journal (Labor Amt)		\$	620,021		580-598
53	Customer Accounting	Payroll Journal (Labor Amt)		\$	189,915		901-905
54	Customer Service and Information	Payroll Journal (Labor Amt)					907-910
55	Sales	Payroll Journal (Labor Amt)		\$	-		911-916
56 57	Administration and General Total	Payroll Journal (Labor Amt)		\$	400,676		920-932 Non-capitalized items
58	Total			Ψ	1,217,547		Non-capitalized items
59			Prior		Historical	Budget	
60	D. Miscellaneous		Year		Test Year	Year	
61	1. Debt Service		2012		2013	2014	Source/Notes
62	Principal Payments	Supplementary Company Records		\$	472,654 \$	506,042	Per Company records.
63 64	2. Target OTIER/MDSC	As approved by Commission			1.80		Proposed value in this year's filing
65	2. Target OTTER/MDSC	As approved by commission			1.00		rioposed value in this years ming
66	3. Margin Requirement Offsets						
67	Investment in Associate Organizations - Patronage Capital	Balance Sheet	\$	- \$	813		
68	Generation & Transmission Capital Credits	Statement of Operations		\$	-		
69 70	Other Capital Credits and Patronage Dividends Non-Operating Margins - Interest	Statement of Operations Statement of Operations		\$ \$	- 337		
70	Cash Received from G&T/Lenders	Supplementary Company Records		\$	-		detail from CFO
-				ŕ			

Western Cooperative Electric Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 2 - Adjustments To Historical Test Year Expenses Historical Test Year Ending December 31, 2013

<u>No</u>	Туре	<u>Source</u>	Amount	Notes
1	1. Adjustment to Distribution Operations Expense per K.S.A. 66-101f(a), if any:	WDC	¢	
2 3	Applicable Disallowance - Distribution Operations Total Adjustment	WP6 L2	<u>\$</u> -	not applicable
4	Total Aujustment		J -	
4 5	2 Adjustment to Distribution Maintenance Evenence new K.S.A. 66 101f(a) if any			
5 6	2. Adjustment to Distribution Maintenance Expense per K.S.A. 66-101f(a), if any: Applicable Disallowance - Distribution Maintainance	WP6	¢	not applicable
7	Total Adjustment	L6	<u> </u>	not applicable
8		10	φ -	
0 9	3. Adjustment to Administrative & General per K.S.A. 66-101f(a), if any:			
10	Applicable Disallowance - A&G	WP6	\$ (19,055)	
11	Total Adjustment	(L10)	\$ (19,055) \$ (19,055)	
12		(110)	ф (1),000)	
12	4. Adjustment to Depreciation Expense			
14	Historical Amount	Pg.1, L12, Col (d)	\$ 857,249	
15	Projected	WP1, L38, Col (e)	\$ 919,494	
16	Subtotal Adjustment	L15 - L14	\$ 62,245	
17	Less: Amortization of AP	WP1, L42, Col (d)	\$ 119,121	amortization of AP is constant
18	Total Adjustment	L16 - L17	\$ (56,875)	
19				
20	5. Adjustment to LT Interest			
21	Historic Amount	Pg.1, L15, Col (d)	\$ 574,355	
22	Projected Amount	WP1, L45, Col (e)	\$ 901,859	
23	Total Adjustment	L22 - L21	\$ 327,504	
24				
25	6. Adjustment to Interest Charged To Construction			
26	Historical Amount	Pg.1, L16, Col (d)	\$ -	
27	Projected Amount	WP1, L46, Col (e)	\$ -	
28	Total Adjustment	L27 - L26	\$ -	
29				
30	7. Adjustment to Interest-Other			
31	Historical Amount	Pg.1, L17, Col (d)	\$ -	
32	Projected Amount	WP1, L47, Col (e)	\$ -	
33	Total Adjustment	L32 - L31	\$ -	
34				
35	8. Adjustment to Other Deductions per K.S.A. 66-101f(a), if any:			
36	Applicable Disallowance - Other Deductions	WP6	\$ -	
37	Total Adjustment	L36	\$ -	
38				
39	9. Adjustment to Principal Payments			
40	Historical Amount	Pg.1, L22, Col (a)	\$ 472,654	
41	Projected Amount	WP1, L62, Col (e)	\$ 506,042	
42	Total Adjustment	L41 - L40	\$ 33,388	

Line

Western Cooperative Electric Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 3 - Allocation Factors Historical Test Year Ending December 31, 2013

Line <u>No.</u>	Description	<u>Source</u>	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)		\$	17,703,340
4			DOM		
5	Allocation Factor	L2 / L3	DOM		-
6 7	Labor Allocation Factor				
8	Transmission Wages	WP1, L51, Col (d)		\$	8,936
9	Allocated Distribution Wages	w11, L51, C01(d)		Ψ	0,750
10	Total Distribution Wages	WP1, L52, Col (d)		\$	620,021
11	Allocation Factor	L5	DOM	\$	020,021
12	Anocation Factor	L10 * L11	DOM	\$	_
12	Total LAC Wages	L8 + L12		\$	8,936
	Total LAC wages	L0 + L12		φ	8,950
14 15	Total Wages Other than A&G				
16	Total Wages	WP1, L57, Col (d)		\$	1,219,549
10	Less: Administration & General Wages	WP1, L56, Col (d)		Ψ	400,676
18	Less. Administration & General Wages	L16 - L17		\$	818,872
19		L10 - L17		φ	010,072
20	Transmission Labor Allocator	L13/L18	LAB		0.010913
20	Transmission Labor Anocator	L13 / L16	LAD		0.010913
22	Net Plant Allocation Factor				
23	Plant-in-Service				
24	Transmission	WP1, L11, Col (d)		\$	9,625,658
25	Distr. used to provide Local Access Service	L2		\$	-
26	General Plant				
27	Total General Plant	WP1, L23, Col (d)		\$	3,946,067
28	Allocation Factor	L20	LAB		0.010913
29		L27 * L28		\$	43,063
30	Total LAC Plant-in-Service	L24 + L25 + L29		\$	9,668,721
31					
32	Accumulated Reserves for Depreciation				
33	Transmission	WP1, L11, Col (e)		\$	5,778,312
34	Distribution Used in LAC	WP1, L16, Col (e)		\$	-
35	Allocated General Plant				
36	Total General Plant	WP1, L23, Col (e)		\$	1,064,584
37	Allocation Factor	L20	LAB		0.010913
38		L36 * L37		\$	11,618
39	Total LAC Accum. Depr. Res.	L33 + L34 + L38		\$	5,789,930
40					
41	Net Plant Used in LAC	L30 - L39		\$	3,878,791
42					
43	Total Plant in Service	WP1, L24, Col (e)		\$	31,275,066
44	Less: Total Accum. Reserves for Depr.	WP1, L24, Col (e)		\$	15,067,731
45	Total Net Plant	L43 - L44		\$	16,207,335
46					
47	Transmission Net Plant Allocator	L41 / L45	NP		0.239323

Western Cooperative Electric Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 4 - Margin Requirement Offsets Historical Test Year Ending December 31, 2013

(a) Line	(b)	(c)	H	(d) Historical		(e)	1	(f) Adjusted	(g) Alloca	(h) ation Factor	А	(i) llocated
No	Metric	Source	Te	ot Amount	Ad	Adjustment		Amount	Name	Factor	<u>t</u>	to FBR
					pg	1, Col (e)			pg.1 C	col (g) and (h)		
1	OTIER											
2	LT Interest Expense	Pg.1, L15, Col (d)	\$	574,355	\$	327,504	\$	901,859	NP	0.239323216	\$	215,836
3	Cash Received from G&T/lenders	WP1, Col (d), L71	\$	-	\$	-	\$	-	NP	0.239323216	\$	-
4			\$	574,355	\$	327,504	\$	901,859			\$	215,836
5												
6	MDSC											
7	LT Interest Expense	L2	\$	574,355	\$	327,504	\$	901,859	NP	0.239323216	\$	215,836
8	Depreciation Expense	Pg.1, L12, Col (d)	\$	857,249	\$	(56,875)	\$	800,374	NP	0.239323216	\$	191,548
9	Non-Operating Margins - Interest	WP1, L70, Col (d)	\$	337	\$	-	\$	337	NP	0.239323216	\$	81
10	Cash Patronage Capital*	L18	\$	(813)	\$	-	\$	(813)	NP	0.239323216	\$	(195)
11	Resultant Amount	Sum (L7:L10)	\$	1,431,128			\$	1,701,756			\$	407,270
12												
13	*Calculate Pat. Cap. (Cash):											
14	Inv. in Assoc. Org Patr. Capital - Current Yr.	WP1, L67, Col (d)	\$	813								
15	Inv. in Assoc. Org Patr. Capital - Prior Yr.	WP1, L67, Col (c)	\$	-								
16	Generation & Transmission Capital Credits	WP1, L68, Col (d)	\$	-								
17	Other Capital Cr. and Patronage Dividends	WP1, L69, Col (d)	\$	-								
18	Resultant Amount	L15 + L16 + L17 - L14	\$	(813)								

Western Cooperative Electric Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 5 - Billing Demand Historical Test Year Ending December 31, 2013

Line	Description	Jan	<u>Feb</u>	Mar	<u>Apr</u>	May	<u>Jun</u>	Jul	Aug	<u>Sep</u>	<u>Oct</u>	Nov	Dec	Total
1	Total Local Access System ¹	54,667	54,117	54,035	53,505	63,531	83,606	79,303	78,850	73,636	60,181	55,493	60,074	770,999
2	CP Date	24	21	25	10	28	27	09	29	10	02	22	09	
3	CP Time (hour Ending)	1100	1200	800	1100	1700	1500	1700	1600	1500	1900	1100	2000	
4														
5	Wholesale Customers @ Del. Pt.													
6	Hoisington (KMEA)Metered	2,884	2,858	1,742	2,822	4,454	6,083	6,147	5,816	5,546	(1,370)	2,897	3,476	43,352
7	Hoisington (KMEA)Generation	-	-	998	-	-	-	-	-	-	5,529	-	-	6,527
8	SubtotalHoisington	2,884	2,858	2,740	2,822	4,454	6,083	6,147	5,816	5,546	4,159	2,897	3,476	49,879
9	Lincoln (KMEA)Metered	2,510	1,916	2,154	1,940	2,629	3,952	3,396	4,178	3,619	(425)	2,689	2,331	30,889
10	Lincoln (KMEA)Generation	-	-	-	-	-	-	-	-	-	3,028	-	-	3,028
11	SubtotalLincoln	2,510	1,916	2,154	1,940	2,629	3,952	3,396	4,178	3,619	2,604	2,689	2,331	33,917
12	Russell (KMEA)Metered	13,955	15,085	14,730	14,883	19,516	20,786	22,243	22,388	6,741	(823)	15,605	17,014	182,121
13	Russell (KMEA)Generation	-	-	-	-	-	2,954	-	-	12,648	18,701	-	-	34,304
14	SubtotalRussell	13,955	15,085	14,730	14,883	19,516	23,740	22,243	22,388	19,389	17,878	15,605	17,014	216,424
15	Holyrood (KPP)	479	490	400	403	609	1,059	932	956	872	612	476	538	7,825
16	Lucas (KPP)	939	783	910	944	1,059	1,384	1,377	1,362	1,035	1,051	958	877	12,676
17	Luray (KPP)	221	217	210	212	298	502	458	404	428	277	196	264	3,685
18	KEPCO	4,503	4,768	4,205	4,167	4,911	7,301	6,727	6,262	7,149	4,712	4,283	5,342	64,331
19														
20	Subtotal	25,490	26,116	25,348	25,370	33,474	44,020	41,281	41,366	38,038	31,291	27,104	29,842	388,738
21	Losses @ 1.71% of 34.5 kV Output	436	447	433	434	572	753	706	707	650	535	463	510	6,647
22	Subtotal with Losses (@ Source)	25,926	26,562	25,781	25,804	34,046	44,772	41,986	42,073	38,688	31,826	27,567	30,352	395,385
23														
24	Western Retail													
25	Retail with Losses (@ Source)	28,741	27,555	28,253	27,702	29,485	38,834	37,317	36,777	34,948	28,354	27,926	29,721	375,614
26	Losses @ 1.68% of 34.5 kV Input	483	463	475	466	496	653	627	618	588	477	470	500	6,315
27	Retail @ Delivery Point	28,258	27,091	27,778	27,236	28,989	38,181	36,690	36,159	34,360	27,878	27,457	29,222	369,299
28	,	,		,	,	·		,	,			-		<i></i>
29														
30	Total Load (wholesale at source before loss	+ retail @ delive	ery pt.)										Г	758,036
			v I/											,

¹ With "behind the meter" generation added back in.

Exhibit 2-3 Page 7

Western Cooperative Electric Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 6a - Summary of Exclusions Historical Test Year Ending December 31, 2013

	Ε	xcluded
Acct	A	mount
920	\$	(82)
921	\$	(2,161)
926	\$	(4,625)
930.1	\$	(6,177)
930.2	\$	(2,778)
930.4	\$	(203)
930.41	\$	(1,927)
930.42	\$	(40)
930.5	\$	(1,063)
	\$	(19,055)

Western Cooperative Electric Association, Inc. Mid-Kansas Service Area 34.5kV Formula Based Rate Work Paper 6b - Detail of Exclusions Historical Test Year Ending December 31, 2013

Acct	Description	Period*	Vendor*	Reference*	GL Amount Eligible for Exclusion*		Percentage Excluded	Excluded Amount
920	Administrative & General Salaries	2013	multiple	Donation	\$	19.21	50%	\$ 9.61
920	Administrative & General Salaries	2013	multiple	Excludable Misc. General Exp	\$	72.19	100%	\$ 72.19
921	Office Supplies & Expenses	2013	multiple	Advertising	\$	55.00	100%	\$ 55.00
921	Office Supplies & Expenses	2013	multiple	Donation	\$	1,220.78	50%	\$ 610.39
921	Office Supplies & Expenses	2013	multiple	Excludable Misc. General Exp	\$	967.27	100%	\$ 967.27
921	Office Supplies & Expenses	2013	multiple	Subscriptions	\$	528.27	100%	\$ 528.27
926	Employee Pensions and Benefits	2013	multiple	Excludable Employee Benefits	\$	4,381.09	100%	\$ 4,381.09
926	Employee Pensions and Benefits	2013	multiple	Excludable Misc. General Exp	\$	243.71	100%	\$ 243.71
930.1	General Advertising Expense	2013	multiple	Advertising	\$	2,615.61	100%	\$ 2,615.61
930.1	General Advertising Expense	2013	multiple	Donation	\$	2,770.36	50%	\$ 1,385.18
930.1	General Advertising Expense	2013	multiple	Dues	\$	3,644.08	50%	\$ 1,822.04
930.1	General Advertising Expense	2013	multiple	Excludable Annual Meeting Exp	\$	50.00	100%	\$ 50.00
930.1	General Advertising Expense	2013	multiple	Excludable Misc. General Exp	\$	33.75	100%	\$ 33.75
930.1	General Advertising Expense	2013	multiple	Subscriptions	\$	270.00	100%	\$ 270.00
930.2	Misc. General Expense	2013	multiple	Dues	\$	5,555.50	50%	\$ 2,777.75
930.4	Misc. General Expense-Meetings	2013	multiple	Donation	\$	100.57	50%	\$ 50.29
930.4	Misc. General Expense-Meetings	2013	multiple	Dues	\$	150.00	50%	\$ 75.00
930.4	Misc. General Expense-Meetings	2013	multiple	Excludable Employee Benefits	\$	41.16	100%	\$ 41
930.4	Misc. General Expense-Meetings	2013	multiple	Excludable Misc. General Exp	\$	36.38	100%	\$ 36
930.41	Misc. General Expense-Annual Meeting	2013	multiple	Excludable Annual Meeting Exp	\$	1,926.80	100%	\$ 1,927
930.42	Miscellaneous Expense-Directors	2013	multiple	Excludable Board Expenses	\$	40.42	100%	\$ 40
930.5	Directors Fee and Mileage	2013	multiple	Excludable Board Expenses	\$	1,063.48	100%	\$ 1,063
	-		-	-				\$ 19,055.38

*Note: Combines multiple entries. Due to voliminous size, more refined transaction-specific details can be made available in a separate Excel file.

Southern Pioneer Electric Company 34.5kV Formula Based Rate Revenue Requirement and Rate Calculation For the Historical Test Year Ending December 31, 2013

(a)	(b)	(c)	(d) Unadjusted				(e)	(f) Adjusted	(g)	(h)	(i)
				Historical				Historical			FBR
Line		_		Test Year		Adjı	istments	Test Year		ion Factor	Revenue
No	Description	Source		[2013]	No.		Amount	[2013]	Name	Factor	Requirement
1	Operating Expenses					Sou	rce: WP2		Sou	rce: WP3	
2	Power Production Expense	WP1, L29, Col (d)	\$	_			\$	_		0.000000	
3	Cost of Purchased Power	WP1, L30, Col (d)	\$	47,539,989			\$	47,539,989		0.000000	
4	Transmission O&M	WP1, L30, Col (d)	\$	1,063,550			\$	1,063,550		1.000000	\$ 1,063,550
5	Distribution Expense-Operation	WP1, L32, Col (d)	\$	3,372,915	[1]	\$	(1,346) \$	3,371,569	DOM	0.000000	
6	Distribution Expense-Operation Distribution Expense-Maintenance	WP1, L32, Col (d)	\$	1,707,972	[1]	\$	- \$	1,707,972	DOM	0.000000	
7	Consumer Accounts Expense	WP1, L33, Col (d)	\$	1,201,276	[4]	φ	- \$	1,201,276	DOM	0.000000	
8	Customer Service and Informational Expense	WP1, L34, Col (d) WP1, L35, Col (d)	\$	103,643			ֆ Տ	103,643		0.000000	
9	Sales Expense	WP1, L35, Col (d) WP1, L36, Col (d)	\$	7,246			ֆ Տ	7,246		0.000000	
10	Administration & General	WP1, L30, Col (d) WP1, L37, Col (d)	\$	1,850,923	[3]	\$	(26,227) \$	1,824,696	LAB	0.055318	
10	Total O&M Expense	Sum (L2:L10)	φ	1,850,925	[5]	φ	(20,227) \$	1,824,090	LAD		\$ 1,164,489
11	Depreciation and Amortization	WP1, L38, Col (d)	\$	2,635,881	[4]	\$	(367,512) \$	2,268,369	NP	0.313811	, , ,
12	Property Tax	WP1, L38, Col (d) WP1, L40, Col (d)	\$	2,055,001	[4]	φ	(307,312) \$	2,208,309	NP	0.313811	
13 14	Other Taxes		\$	1,103,296	[6]	\$	(1,056,296) \$	47,000	INF	0.000000	
14	L.T. Interest	WP1, L44, Col (d)	.թ Տ	5,458,244	[5]	Տ	241,382 \$	5,699,626	NP	0.313811	
15	Interest Charged to Construction - Credit	WP1, L45, Col (d)	.թ Տ	- 3,438,244	[6]	Տ	- \$	5,099,020	NP	0.313811	
10	Interest Charged to Construction - Credit	WP1, L46, Col (d)	ծ Տ		[7]	Դ Տ					
		WP1, L47, Col (d)	ծ Տ	88,925	[8]		44,434 \$	133,359	NP	0.313811	,
18	Other Deductions Total Cost of Electric Service	WP1, L48, Col (d)	\$	1,237,947	[9]	\$	(28,371) \$	1,209,576	NP	0.313811	
19	Total Cost of Electric Service									=	\$ 4,086,361
20											
21	Margin Requirement										
22	Principal Payments	WP1, L62, Col (d)	\$	1,507,969	[10]	\$	79,068 \$	1,587,037	NP	0.313811	
23	L.T. Interest	L15	\$	5,458,244		\$	241,382 \$	5,699,626	NP	0.313811	
24	Interest-Other	L16	\$	88,925		\$	44,434 \$	133,359	NP	0.313811	
25	Subtotal	Sum (L22:24)									\$ 2,328,485
26	Required Coverage Ratio	WP1, L65, Col (d)								_	1.75
27	Gross Margin Requirements	L25 x L26									4,074,848
28	Less: Offsets to Margin Requirements	WP4, L5, Col (i)								-	3,114,495
29	Net Margin Requirement	L27 - L28								=	\$ 960,353
30											
31	Total Revenue Requirements										
32	Add: Net Margin Requirement	L19 + L29									\$5,046,714
33	Divided By Total System Billing Demand	WP5, L28								-	1,045,018 kW
34	Unadjusted Unit Rate	L32 / L33									\$4.83/kW-mo.
35	Less: Property Tax Surcharge	Dkt. No. 15-SPEE-161-RTS*								_	\$0.13/kW-mo.
36	Resultant Unit Rate	L34- L35								[\$4.70/kW-mo.

* Property Tax rate is from 14-SPEE-297-TAR, 2013 portion only, as utilized in Commission-approved 15-SPEE-161-RTS (excluding the under-recovery for 2012 due to a partial year for the initial rider).

Southern Pioneer Electric Company 34.5kV Formula Based Rate Allocation of 34.5kV FBR Rate Adjustment to Retail Rate Classes For the Historical Test Year Ending December 31, 2013

I. Calculation of the 34.5kV FBR Retail Rate Adjustment

Line No.	Description	Description Source					
1	Resultant LAC rate	Pg. 1, L36	\$ 4.70 /kW/mo				
2	Currently Effective LAC rate	15-SPEE-161-RTS	\$ 4.51 /kW/mo				
3	Difference	L2 - L3	\$ 0.19 /kW/mo				
4							
5	Additional Revenue Needed From Retail:						
6	Retail LAC Demand	WP5, L26, Col (Total)	\$ 658,117 kW				
7	Additional Per kW LAC	L3	\$ 0.19 /kW/mo				
8			\$ 123,694				

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						
		Rate		Allocated			Percent				Check		34.5kV FBR
Line		Schedule		Power Supply		Base	of Tot		34.5kV FBR	Base	the	Historical	Adjustment
No.	Rate Schedule	Revenue ¹		Cost of Service 1]	Revenue ¹	Base Rev	A	Adjustment ¹	Revenue	Spread	Energy Sales	per kWh
		(\$)		(\$)		(\$)	(%)		(\$)	(\$)	(%)	(kWh)	(\$)
1	Residential Service (RS)												
2	General Use	\$ 15,795,617	\$	8,394,360	\$	7,401,257	42.17%	\$	52,161	\$ 7,453,417	42.17%	120,254,071	0.00043
3	Space Heating ²	\$ 974,090	\$	549,112	\$	424,978	2.42%	\$	2,995	\$ 427,973	2.42%	7,989,187	0.00037
4	General Service Small (GSS)	\$ 1,973,424	\$	1,018,943	\$	954,482	5.44%	\$	6,727	\$ 961,208	5.44%	14,402,892	0.00047
5	General Service Large (GSL)	\$ 15,910,577	\$	9,443,996	\$	6,466,581	36.84%	\$	45,574	\$ 6,512,154	36.84%	129,342,862	0.00035
6	General Service Space Heating ²	\$ 604,356	\$	388,824	\$	215,533	1.23%	\$	1,519	\$ 217,052	1.23%	5,838,546	0.00026
7	Industrial Service (IS)	\$ 3,062,258	\$	2,157,360	\$	904,898	5.16%	\$	6,377	\$ 911,275	5.16%	31,190,647	0.00020
8	Interruptible Industrial Service (INT)	\$ -	\$	-	\$	-	0.00%	\$	-	\$ -	0.00%	-	N.A.
9	Real -Time Pricing (RTP) ³	\$ 346,853	\$	346,853	\$	-	0.00%	\$	-	\$ -	0.00%	6,543,983	N.A.
10	Sub-transmission Level Service STR) ⁴	\$ 24,506,560		N.A.		N.A.	0.00%	\$	-	\$ -	0.00%	394,232,064	N.A.
11	Municipal Power Service (M-I)	\$ 195,001	\$	108,996	\$	86,005	0.49%	\$	606	\$ 86,611	0.49%	1,548,098	0.00039
12	Water Pumping Service (WP)	\$ 602,435	\$	362,522	\$	239,914	1.37%	\$	1,691	\$ 241,604	1.37%	5,294,691	0.00032
13	Irrigation Service (IP-I)	\$ 244,652	\$	127,308	\$	117,344	0.67%	\$	827	\$ 118,171	0.67%	1,780,952	0.00046
14	Temporary Service (CS)	\$ 18,172	\$	8,988	\$	9,184	0.05%		65	\$ 9,249	0.05%	92,534	0.00070
15	Lighting	\$ 1,015,807	\$	284,675	\$	731,132	4.17%	\$	5,153	\$ 736,285	4.17%	4,260,217	0.00121
16	Total Retail Rates	\$ 65,249,803	\$	23,191,937	\$	17,551,306	100.00%	\$	123,694	\$ 17,675,000	100.00%	722,770,744	

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 LAC (demand) rate component.

Exhibit 2-4 Page 2

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

2013

		historical rest real blang becomer er,		2010		
e	Description	Source		Amount		Notes
)	(a)	(b)	(c)	(d)	(e)	(f)
-						
	A. Net Plant in Service			As of December .		
				Plant in	Accum. Res.	
	1. Facilities Used to Provide Local Access Delivery Service			Service	for Depr.	
	Transmission Facilites 350 Land and Land Rights	Trial Balance		\$ 104,315		
	350 Land and Land Rights 352 Structures and Improvements	Trial Balance		\$ 104,515		
	353 Station Equipment	Trial Balance		\$ 6,705,410		
	355 Poles and Fixtures	Trial Balance		\$ 8,880,396		
	356 O.H. Conductors and Devices	Trial Balance		\$ 8,425,343		
	358 U.G. Conductors and Devices	Trial Balance		\$ -		
	Subtotal	Sum(L5:L10)		\$ 24,115,465 \$	5,114,850	GL acct 108.5
	Distribution Facilities (If Applicable)					
	360 Land and Land Rights	Company Direct Assessment		N/A	N/A	
	361 Structures and Improvements	Company Direct Assessment		N/A	N/A	
	362 Station Equipment	Company Direct Assessment		N/A	N/A	
i .	Subtotal	L13 + L15			-	
	Total	Ln 11 + Ln 16		\$ 24,115,465 \$	5,114,850	
	2. All Facilities			^		
	301-301 Intangible Plant	Trial Balance Trial Balance		\$ - \$ \$ 24,115,465 \$	-	CI
	350-359 Transmission Plant 360-373 Distribution Plant	Trial Balance Trial Balance		\$ 24,115,465 \$ \$ 49,562,714 \$		GL acet 108.5 GL acet. 108.6,108.61
	389-399 General Plant	Trial Balance		\$ 49,562,714 \$ \$ 6,417,477 \$		GL acct. 108.6,108.61 GL acct. 108.7-108.78
	Total	That Balance		\$ 80,095,656 \$	18,836,367	GL act. 108.7-108.78
	Iotal			\$ 60,075,050 \$	10,050,507	
				Historical	Budget	
				Test Year	Year	
	B. Operating Expenses			2013	2014	
	Power Production Expense	Statement of Operations		\$ -		
	Cost of Purchased Power	Statement of Operations		\$ 47,539,989		
	Transmission O&M	Statement of Operations		\$ 1,063,550		
1	Distribution Expense-Operation	Statement of Operations		\$ 3,372,915		
	Distribution Expense-Maintenance	Statement of Operations		\$ 1,707,972		
	Consumer Accounts Expense	Statement of Operations		\$ 1,201,276		
	Customer Service and Informational Expense	Statement of Operations		\$ 103,643		
i .	Sales Expense	Statement of Operations		\$ 7,246		
	Administrative and General	Statement of Operations		\$ 1,850,923		
	Depreciation and Amortization	Statement of Operations		\$ 2,635,881 \$	3,053,828	
•	Depreciation Expense - Distribution	Trial Balance		\$ 1,245,872		
	Depreciation Expense - Transmission	Trial Balance		\$ 487,359		
	Depreciation Expense - General Plant	Trial Balance		\$ 117,191		
	Amortization of AP (booked within Depreciation Expense) Property Tax	Trial Balance Statement of Operations		\$ 785,459 \$ -		
	Other Taxes	Statement of Operations		\$ 1,103,296		
	L.T. Interest	Statement of Operations		\$ 5,458,244 \$	5,699,626	
	Interest Charged to Construction - Credit	Statement of Operations		\$ - \$	5,077,020	
	Interest-Other	Statement of Operations		\$ 88,925 \$	133,359	
	Other Deductions	Statement of Operations		\$ 1,237,947	100,000	
,				1.1.1.1		
	C. Payroll					Part of GL acct
	Transmission	Payroll Journal (Labor Amt)		\$ 100,036		560-573
	Distribution	Payroll Journal (Labor Amt)		\$ 1,363,601		580-598
	Customer Accounting	Payroll Journal (Labor Amt)		\$ 322,677		901-905
	Customer Service and Information	Payroll Journal (Labor Amt)		\$ 20,576		907-910
	Sales	Payroll Journal (Labor Amt)		\$ 1,490		911-916
	Administration and General Total	Payroll Journal (Labor Amt)		\$ 82,462 \$ 1,890,843		920-932
	Total			\$ 1,890,845		Non-capitalized items
				Historical	Budget	
	D. Miscellaneous			Test Year	Year	
	1. Debt Service			2013	2014	Source/Notes
	Principal Payment	F7, Pt.O, Col. B		\$ 1,507,969 \$	1,587,037	
	Interest Expense	Ln 45 + Ln 47		\$ 5,547,169 \$		Southern Pioneer uses CoBank formula
	2. Target MDSC	As approved by Commission		1.75		Same as DSC-FBR
	3. Margin Offsets					
	Cash Capital Credits Received (from G&T/Lenders)	F7 or Supplementary Company Schedules		\$ 633,744		CFC F7, Part J
•	Non-cash Other Deductions (Amortizations)	Trial Balance		\$ 1,189,650		GL acct 426.6, 428, 428.1
	3. Other	Trial Delenar or Supplementary Constraints		e 17.000		AMT to a sold independent of in the state
	Other Taxes - paid in cash	Trial Balance or Supplementary Company Schedules		\$ 47,000		AMT tax paid, independent of income/operations.

Line <u>No</u>

Southern Pioneer Electric Company 34.5kV Formula Based Rate Work Paper 2 - Adjustments To Historical Test Year Expenses For the Historical Test Year Ending December 31, 2013

	For the Historical Test Year Ending December 31, 2013									
Line <u>No</u>	Type	Source	Amount	Notes						
1 2 3 4	 Adjustment to Distribution Operations Expense per K.S.A. 66-101f(a), if any: Applicable Disallowance - Distribution Operations Total Adjustment 	WP6 L2	\$ (1,346) \$ (1,346)	Docket No. 14-SPEE-507-RTS						
5 6 7 8	 Adjustment to Distribution Maintainance per K.S.A. 66-101f(a), if any: Applicable Disalowance - Distribution Maintenance Total Adjustment 	WP6 L6	<u>\$</u>	Docket No. 14-SPEE-507-RTS						
9 10 11 12	3. Adjustment to A&G per K.S.A. 66-101f(a), if any: Applicable Disallowance - A&G Total Adjustment	WP6 L10	\$ (26,227) \$ (26,227)	Docket No. 14-SPEE-507-RTS						
12 13 14 15 16 17 18	4. Adjustment to Depreciation Expense Historical Amount Projected Subtotal Adjustment Less: Amortization of AP (if applicable) Total Adjustment	Pg.1, L12, Col (d) WP1, L38, Col (e) L15 - L14 WP1, L42, Col (d) L16 - L17	\$ 2,635,881 \$ 3,053,828 \$ 417,947 \$ 785,459 \$ (367,512)	amortization of AP amount is constant						
19 20 21 22 23 24	5. Adjustment to Other Taxes Historical Amount Paid in Cash Total Adjustment	Pg.1, L14, Col (d) WP1, L72, Col (e) L22 - L21	\$ 1,103,296 \$ 47,000 \$ (1,056,296)	AMT tax paid, independent of income/operations.						
24 25 26 27 28 29	6. Adjustment to LT Interest Historic Amount Projected Total Adjustment	Pg.1, L15, Col (d) WP1, L45, Col (e) L27 - L26	\$ 5,458,244 <u>\$ 5,699,626</u> \$ 241,382							
30 31 32 33 34	7. Adjustment to Interest Charged To Construction Historical Amount Projected Total Adjustment	Pg.1, L16, Col (d) WP1, L46, Col (e) L32 - L31	\$ - <u>\$</u> - <u>\$</u> -							
35 36 37 38 39	8. Adjustment to Interest-Other Historical Amount Projected Total Adjustment	Pg.1, L17, Col (a) WP1, L47, Col (e) L37 - L36	\$ 88.925 \$ 133,359 \$ 44,434							
40 41 42 43	9. Adjustment to Other Deductions per K.S.A 66-101f(a), if any: Applicable Disallowance - Other Deductions Total Adjustment	WP6 L41	\$ (28,371) \$ (28,371)	Docket No. 14-SPEE-507-RTS						
44 45 46 47	10. Adjustment to Principal Historical Amount Projected Amount Total Adjustment	Pg.1, L22, Col (d) WPI, L62, Col (e) L46 - L45	\$ 1,507,969 \$ 1,587,037 \$ 79,068							

Southern Pioneer Electric Company 34.5kV Formula Based Rate Work Paper 3 - Allocation Factors Historical Test Year Ending December 31, 2013

Line <u>No.</u>	Description	<u>Source</u>	<u>Allocator</u>	Amount
1	Distribution O&M Allocation Factor			¢
2 3	Distr. Plant used to provide Local Access Delivery Service Total Distribution Plant	WP1, L16, Col (d)		\$ - \$ 49.562.714
3 4	Total Distribution Plant	WP1, L22, Col (d)		\$ 49,562,714
4 5	Allocation Factor	L2 / L3	DOM	
6	Anocation Factor	L2 / L3	DOM	-
7	Labor Allocation Factor			
8	Transmission Wages	WP1, L51, Col (d)		\$ 100,036
9	Allocated Distribution Wages	wi i, Esi, eoi (d)		φ 100,050
10	Total Distribution Wages	WP1, L52, Col (d)		\$ 1,363,601
10	Allocation Factor	L5	DOM	\$ -
12	Anocation Factor	L10 * L11	Dom	\$-
13	Total LAC Wages	L8 + L12		\$ 100,036
14				¢ 100,000
15	Total Wages Other than A&G			
16	Total Wages	WP1, L57, Col (d)		\$ 1,890,843
17	Less: Administration & General Wages	WP1, L56, Col (d)		82,462
18		L16 - L17		\$ 1,808,381
19		210 217		• 1,000,001
20	Transmission Labor Allocator	L13 / L18	LAB	0.055318
21				
22	Net Plant Allocation Factor			
23	Plant-in-Service			
24	Transmission	WP1, L11, Col (d)		\$ 24,115,465
25	Distr. Plant Used to provide Local Access Delivery Service	L2		\$ -
26	General Plant			
27	Total General Plant	WP1, L23, Col (d)		\$ 6,417,477
28	Allocation Factor	L20	LAB	0.055318
29		L27 * L28		\$ 355,003
30	Total LAC Plant-in-Service	L24 + L25 + L29		\$ 24,470,468
31				
32	Accumulated Reserves for Depreciation			
33	Transmission	WP1, L11, Col (e)		\$ 5,114,850
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)		\$ 2,382,187
37	Allocation Factor	L20	LAB	0.055318
38		L36 * L37		\$ 131,778
39	Total LAC Accum. Depr. Res.	L33 + L34 + L38		\$ 5,246,628
40				
41	Net Plant Used in LAC	L30 - L39		\$ 19,223,840
42				
43	Total Plant in Service	WP1, L24, Col (d)		\$ 80,095,656
44	Less: Total Accum. Reserves for Depr.	WP1, L24, Col (e)		\$ 18,836,367
45	Total Net Plant	L43 - L44		\$ 61,259,289
46				
47	Transmission Net Plant Allocator	L41 / L45	NP	0.313811

Southern Pioneer Electric Company 34.5kV Formula Based Rate Work Paper 4 - Margin Requirement Offsets For the Historical Test Year Ending December 31, 2013

(a) Line	(b)	(c)]	(d) Historical		(e)	(f) Adjusted	(g) Alloc	(h) ation Factor	1	(i) Allocated
No	Item	Source	T	ot Amount	Ac	ljustment	Amount	Name	Value		to FBR
					pg	g 1, Col (e)		pg.1 C	Col (g) and (h)		
1	Interest Expense (LT Interest plus Interest-Other)	WP1, L63, Col (d)	\$	5,547,169	\$	285,816	\$ 5,832,985	NP	0.313811	\$	1,830,455
2	Depreciation Expense	Pg.1, L0, Col (d)	\$	2,635,881	\$	(367,512)	\$ 2,268,369	NP	0.313811	\$	711,839
3	Non-cash Other Deductions (Amortizations)	WP1, L69, Col (d)	\$	1,189,650	\$	-	\$ 1,189,650	NP	0.313811	\$	373,325
4	Cash Capital Credits Received	WP1, L68, Col (d)	\$	633,744	\$	-	\$ 633,744	NP	0.313811	\$	198,876
5	Resultant Amount	Sum (L7:L10)	\$	10,006,444			\$ 9,924,748			\$	3,114,495

Southern Pioneer Electric Company 34.5kV Formula Based Rate Work Paper 5 - Summary of Local Access Billing Demands (kW) For the Historical Test Year Ending December 31, 2013

Lin	Description	Jan	Feb	Mar	Apr	May	Jun	<u>Jul</u>	Aug	Sep	Oct	Nov	Dec	Total
1	Total Local Access System ¹	66,900	66,115	63,264	73,106	91,316	123,877	121,086	111,720	106,391	90,654	71,644	78,380	1,064,455
2	CP Date	14	20	26	30	28	27	09	30	07	02	13	09	
3	CP Time (hour Ending) CST	1900	1500	900	1600	1500	1600	1600	1500	1700	1600	1900	1900	
4														
5	Wholesale Customers @ Del. Pt.													
6	Ashland (KMEA)Metered	2,010	1,941	1,865	2,026	2,550	3,410	3,246	2,906	2,518	2,325	1,621	2,260	28,677
7	Ashland (KMEA)Generation	-	-	-	-	-	-	-	-	-	-	-	-	-
8	SubtotalAshland	2,010	1,941	1,865	2,026	2,550	3,410	3,246	2,906	2,518	2,325	1,621	2,260	28,677
9	Meade (KMEA)Metered ²	-	-	-	-	-	-	4,808	4,615	4,109	3,275	2,206	2787	21,799
10	Meade (KMEA)Generation ²	-	-	-	-	-	-	0.25	0.25	-	0.25	0.25	0.25	1
11	SubtotalMeade	-	-	-	-	-	-	4,808	4,615	4,109	3,276	2,206	2,788	21,801
12	Kingman (KPP)	6,978	6,026	6,124	6,343	6,353	6,208	6,521	5,968	6,404	7,268	4,491	6,661	75,343
13	Kingman (KPP) Generation 3	-	-	-	-	-	-	-	-	-	-	-		-
14	SubtotalKingman	6,978	6,026	6,124	6,343	6,353	6,208	6,521	5,968	6,404	7,268	4,491	6,661	75,343
15	Greensburg (KPP)	2,051	1,847	2,018	1,363	2,031	2,778	2,815	2,659	2,314	1,849	1,648	2,373	25,744
16	Greensburg Wind Farm (KPP)	1,398	11,723	4	6,588	3,980	3,031	2,083	386	2,911	10,181	12,340	176	54,798
17	Isabel (AR)	79	81	94	80	125	243	204	189	179	234	180	287	1,977
18	KEPCO ⁴	10,073	9,098	12,522	14,671	18,235	23,524	18,426	17,073	16,066	13,219	12,460	13,195	178,562
19	SubtotalWholesale	22,588	30,715	22,626	31,070	33,274	39,195	38,102	33,795	34,500	38,350	34,946	27,739	386,900
20	Losses @ 1.86% of 34.5 kV Output	420	571	421	578	619	729	709	629	642	713	650	516	7,196
21	Subtotal with Losses (@ Source)	23,008	31,286	23,047	31,648	33,893	39,924	38,810	34,423	35,142	39,064	35,596	28,255	394,097
22														
23	Southern Pioneer Retail													
24	Retail with Losses (@ Source)	43,892	34,829	40,217	41,458	57,423	83,953	82,276	77,297	71,250	51,590	36,049	50,125	670,358
25	Losses @ 1.83% of 34.5 kV Input	801	636	734	757	1,049	1,533	1,502	1,411	1,301	942	658	915	12,241
26	Retail @ Delivery Point	43,091	34,193	39,482	40,701	56,374	82,420	80,774	75,886	69,949	50,648	35,390	49,210	658,117
27														
28	Total Load (Wholesale @ Source/before losses	+ Retail @ Delivery Po	pint)											1,045,018
	¹ With "behind the meter" generation, excluding	ng Kingman, added ba	ck in.											

² For January - June 2013, it is in KEPCo's load (see footnote 4).

³ Exclude Kingman generation since MKEC does not have the transmission capacity to cover the full load.

⁴ Includes all delivery points and City of Meade and Meade's Generation for January through June, 2013 (Meade switched to KMEA in July)

Exhibit 2-4 Page 8

Southern Pioneer Electric Company 34.5kV Formula Based Rate Work Paper 6a - Summary of Exclusions For the Historical Test Year Ending December 31, 2013

		Total
Account	Description	Adjustment*
* for 2013, the amounts	s are per Docket No. 14-SPEE-507-R	TS
Di	stribution Expense - Operation	1,346.00
Að	&G	26,227.00
Ot	ther Deductions	28,371.00
		55,944.00

Southern Pioneer Electric Company 34.5kV Formula Based Rate Work Paper 6a - Summary of Exclusions For the Historical Test Year Ending December 31, 2013

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

* For 2013 Test Year, the amounts are as approved in Docket 14-SPEE-507-RTS

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 the Historical Test Year Ending December 31, 2013

(a)	(b)	(c)	T			I	(d)				(e)	(f)	(i)	(j)	(k)		
													Allocatio	on of Retail Rate Adju	ustment		
		Historical		Historical	Power Costs		Base Power	Historical	Total Power		Base			Adjusted Base		Resultant Tot	% Chg
Line		Revenue		Energy	Per kWh Sold		Costs Recovered	ECA-2 Revenue	Costs Recovered	Re	evenue by		34.5kV FBR	Revenue by		Rate Rev	on Tot Rev
No.	Rate Schedule	Rates 1		Sales ¹	380 Docket ²		in Rates	By Rate 1	in Rates		Rate	Percent	Adjustment	Rate	Percent		
		(\$)		(kWh)	(cents/kWh)		(\$)	(\$)	(\$)		(\$)	(%)	(\$)	(\$)	(%)		
1	Residential Service (RS)																
2	General Use	\$ 15,795,61	7 \$	120,254,071	6.79	\$	8,164,211	\$ 230,149	\$ 8,394,360	\$	7,401,257	42.17%			42.17%	15,847,777	0.3%
3	Space Heating	\$ 974,09	0 \$	7,989,187	6.77	\$	541,191	\$ 7,922	\$ 549,112	\$	424,978	2.42%	\$ 2,995	\$ 427,973	2.42%	977,085	0.3%
4	General Service Small (GSS)	\$ 1,973,42	4 \$	14,402,892	6.90	\$	994,033	\$ 24,910	\$ 1,018,943	\$	954,482	5.44%			5.44%	1,980,151	0.3%
5	General Service Large (GSL)	\$ 15,910,57	7 \$	129,342,862	7.07	\$	9,147,461	\$ 296,535			6,466,581	36.84%	\$ 45,574	\$ 6,512,154	36.84%	15,956,151	0.3%
6	General Service Space Heating	\$ 604,35	6 \$	5,838,546	6.48	\$	378,489	\$ 10,334	\$ 388,824	\$	215,533	1.23%		\$ 217,052	1.23%	605,875	0.3%
7	Industrial Service (IS)	\$ 3,062,25	8 \$	31,190,647	6.63	\$	2,069,362	\$ 87,998	\$ 2,157,360	\$	904,898	5.16%	\$ 6,377	\$ 911,275	5.16%	3,068,635	0.2%
8	Interruptible Industrial Service (INT)	\$-	\$	-		\$	-	\$ -	\$ -	\$	-	0.00%	\$ -	\$ -	0.00%	-	0.0%
9	Real -Time Pricing (RTP) ²	\$ 346,85	3 \$	6,543,983	6.34	\$	346,853	\$ -	\$ 346,853	\$	-	0.00%	\$ -	\$ -	0.00%	346,853	0.0%
10	Sub-transmission Level Service (STR) 3	\$ 24,506,56	0 \$	394,232,064	6.19		N.A.	N.A.	N.A.		N.A.	0.00%	\$ -	\$ -	0.00%	24,506,560	0.0%
11	Municipal Power Service (M-I)	\$ 195,00	1 \$	1,548,098	6.84	\$	105,943	\$ 3,053	\$ 108,996	\$	86,005	0.49%	\$ 606	\$ 86,611	0.49%	195,607	0.3%
12	Water Pumping Service (WP)	\$ 602,43	5 \$	5,294,691	6.57	\$	347,967	\$ 14,555	\$ 362,522	\$	239,914	1.37%	\$ 1,691	\$ 241,604	1.37%	604,126	0.3%
13	Irrigation Service (IP-I)	\$ 244,65	2 \$	1,780,952	6.91	\$	123,131	\$ 4,177	\$ 127,308	\$	117,344	0.67%	\$ 827	\$ 118,171	0.67%	245,479	0.3%
14	Temporary Service (CS)	\$ 18,17	2 \$	92,534	9.42	\$	8,714	\$ 274	\$ 8,988	\$	9,184	0.05%		\$ 9,249	0.05%	18,237	0.4%
15	Lighting	\$ 1,015,80	7\$	4,260,217	6.41	\$	273,260	\$ 11,415	\$ 284,675	\$	731,132	4.17%	\$ 5,153	\$ 736,285	4.17%	1,020,960	0.5%
16	Total Retail Rates	\$ 65,249,80	3 \$	722,770,744		\$	22,500,615	\$ 691,323	\$ 23,191,937	\$	17,551,306	100.00%	\$ 123,694	\$ 17,675,000	100.00%	65,373,497	0.19%

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

Exhibit 2-4 Page 10

Southern Pioneer Electric Company 34.5kV Formula Based Rate 2013 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 Ret | | | Jan | Feb

 | Mar | Apr | May
 | Jun | Jul | Aug
 | Sep | Oct | Nov | Dec Total
 | |
|--|--|--|---
--
---|---
---	---	--
--	--	--
Res	1 1.440.	Residential

 | 8,115,785 | 7,570,019 | 7,116,673
 | 10,550,805 | 15,459,468 | 14,062,036
 | 14,328,922 | 8,432,929 | 6,820,231 | 9,359,636
 | 120,254,071 |
| Res | 13 | Residential Heating | 954,857 | 900,844

 | 847,455 | 682,847 | 550,585
 | 482,360 | 625,175 | 579,163
 | 595,303 | 426,256 | 462,055 | 882,287
 | 7,989,187 |
| Comm | 2 1.442.1 | Commercial Small | 1,354,569 | 1,306,379

 | 1,139,860 | 1,149,540 | 1,015,002
 | 1,143,503 | 1,425,817 | 1,355,063
 | 1,331,844 | 1,037,914 | 935,146 | 1,208,255
 | 14,402,892 |
| Comm | 3 1.442.1 | Commercial Large | 9,878,898 | 9,812,327

 | 10,662,092 | 9,367,190 | 8,960,617
 | 10,414,638 | 12,296,925 | 12,126,703
 | 12,679,222 | 11,321,174 | 10,999,385 | 10,823,691
 | 129,342,862 |
| Comm | 4 1.442.1 | Commercial Space Heating | 577,648 | 517,162

 | 511,402 | 441,263 | 378,437
 | 416,734 | 551,246 | 513,177
 | 527,058 | 381,827 | 387,001 | 635,591
 | 5,838,546 |
| Ind | 6 1.442.2 | Industrial | 2,149,835 | 2,049,592

 | 2,223,057 | 2,458,876 | 2,349,109
 | 2,557,129 | 2,774,780 | 2,658,272
 | 2,692,103 | 3,047,552 | 3,000,116 | 3,230,226
 | 31,190,647 |
| | 7 | Industrial Interruptible | · · · · · · |

 | | |
 | | - |
 | | - | · · · · · · · · · | -
 | |
| Ind | 12 1.442.2 | Real Time Pricing | 21,921 | 17,883

 | 20,003 | 22,583 | 29,050
 | 145,431 | 146,554 | 120,695
 | 141,719 | 96,170 | 4,285,104 | 1,496,870
 | 6,543,983 |
| Ind | 9 1.442.2 | Industrial-Sub Trans 34.5 | 8,238 | 17,445

 | 4,420 | 4,057 | 3,322
 | 3,272 | 4,825 | 3,335
 | 1,762 | 2,170 | 4,663 | 7,776
 | 65,285 |
| Ind | 15 | Industrial-Sub Trans 115 | 30,702,443 | 27,668,250

 | 27,360,956 | 32,646,124 | 34,437,152
 | 34,976,827 | 36,884,893 | 38,367,953
 | 35,612,148 | 35,547,801 | 29,233,001 | 30,729,231
 | 394,166,779 |
| Irr | 8 1.441 | Irrigation | 13,505 | 8,625

 | 15,803 | 35,099 | 66,638
 | 180,207 | 595,130 | 419,673
 | 296,533 | 112,902 | 27,696 | 9,141
 | 1,780,952 |
| Comm | 5 1.442.15 | Commercial Municipal | 113,682 | 111,676

 | 104,696 | 99,685 | 98,464
 | 150,146 | 206,098 | 181,324
 | 166,681 | 113,040 | 95,986 | 106,620
 | 1,548,098 |
| WP | 16 | Water Pumping | 293,438 | 262,333

 | 261,387 | 287,105 | 403,156
 | 616,372 | 686,484 | 627,675
 | 697,744 | 455,677 | 363,837 | 339,483
 | 5,294,691 |
| Lights | 10 1.444. | Street Lighting | 355,041 | 355,031

 | 354,982 | 355,588 | 354,746
 | 355,160 | 355,945 | 356,776
 | 356,034 | 353,692 | 353,721 | 353,501
 | 4,260,217 |
| Temp | 17 | Temporary Service | 6,620 | 8,500

 | 6,071 | 6,381 | 5,053
 | 3,755 | 5,995 | 10,631
 | 7,698 | 6,554 | 7,908 | 17,368
 | 92,534 |
| Resale | 11 1.447. | Resale | - | -

 | - | - | -
 | - | - | -
 | - | - | - | -
 | - |
| Own Use | 14 1.442.3 | Own Use | 56,117,407 | 51,786,902

 | 51,627,969 | 55,126,357 | 55,768,004
 | 61,996,339 | 72,019,335 | 71,382,476
 | 69,434,771 | 61,335,658 | 56,975,850 | 59,199,676
 | 722,770,744 |
| | | | 56,117,407 | 51,760,902

 | 51,027,909 | 55,120,557 | 55,766,004
 | 01,990,339 | 72,019,335 | /1,302,470
 | 09,434,771 | 01,333,030 | 50,975,650 | 59,199,070
 | 122,110,144 |
| Revenue Totals by | v Potail Pato Clas | | Jan | Feb

 | Mar | Apr | May
 | Jun | Jul | Aug
 | Sep | Oct | Nov | Dec Total
 | |
| Res | 1 1.440. | Residential | \$ 1,133,318 | 5 1.042.920 \$

 | 974,385 \$ | 961,200 \$ | 963,450 \$
 | 1,319,501 \$ | 2,104,530 \$ | 1,856,775 \$
 | 1,881,803 \$ | | \$ 1,027,734 \$ | 1,306,009 \$
 | 15,795,617 |
| Res | 13 | Residential Heating | \$ 97,132 |

 | 88,785 \$ | 76,822 \$ | 69,709 \$
 | 59,741 \$ | 87,948 \$ | 79,037 \$
 | 80,151 \$ | | \$ 66,216 \$ | 112,048 \$
 | 974,090 |
| Comm | 2 1.442.1 | Commercial Small | \$ 159.944 |

 | 147.711 \$ | 150,407 \$ | 146.361 \$
 | 153,506 \$ | 199.544 \$ | 186.107 \$
 | 183.082 \$ | | \$ 152.529 \$ | 174.351 \$
 | 1,973,424 |
| Comm | 3 1.442.1 | Commercial Large | \$ 1,092,902 |

 | 1,201,682 \$ | 1,113,692 \$ | 1,190,399 \$
 | 1,276,348 \$ | 1,575,302 \$ | 1,489,481 \$
 | 1,547,392 \$ | | \$ 1,470,129 \$ | 1,394,874 \$
 | 15,910,577 |
| Comm | 4 1.442.1 | Commercial Space Heating | \$ 48,073 | 6 44.165 \$

 | 43.869 \$ | 41.741 \$ | 39,200 \$
 | 41,209 \$ | 65,006 \$ | 59.845 \$
 | 60,001 \$ | | \$ 45.211 \$ | 65,812 \$
 | 604,356 |
| Ind | 6 1.442.2 | Industrial | \$ 187,933 |

 | 191,236 \$ | 236,473 \$ | 220,167 \$
 | 258,341 \$ | 284,677 \$ | 265,642 \$
 | 276,651 \$ | / | \$ 324,215 \$ | 317.806 \$
 | 3,062,258 |
| | 7 | Industrial Interruptible | \$ - 0 | 6 - ¢

 | - \$ | | - \$
 | \$ | \$ | - \$
 | | - | \$ - \$ | \$
 | - |
| Ind | 12 1.442.2 | Real Time Pricing | \$ 1,280 | 5 1,126 \$

 | 1,110 \$ | 1,218 \$ | 1,553 \$
 | 6,567 \$ | 8,506 \$ | 10,606 \$
 | 12,939 \$ | 7,566 | \$ 217,451 \$ | 76,931 \$
 | 346,853 |
| Ind | 9 1.442.2 | Industrial-Sub Trans 34.5 | \$ 1,321 |

 | 365 \$ | 288 \$ | 278 \$
 | 265 \$ | 330 \$ | 374 \$
 | 254 \$ | | \$ 402 \$ | 537 \$
 | 5,620 |
| Ind | 15 | Industrial-Sub Trans 115 | \$ 1,752,635 |

 | 1,935,903 \$ | 1,869,172 \$ | 2,149,674 \$
 | 2,069,837 \$ | 2,125,438 \$ | 2,333,560 \$
 | 2,385,794 \$ | | \$ 1,924,086 \$ | 1,941,802 \$
 | 24,500,940 |
| Irr | 8 1.441 | Irrigation | \$ 917 |

 | 43.073 \$ | 23.404 \$ | 26.424 \$
 | 14.097 \$ | 56.806 \$ | 38.324 \$
 | 27.179 \$ | _,, | \$ 2.601 \$ | 839 \$
 | 244.652 |
| Comm | 5 1.442.15 | Commercial Municipal | \$ 12,876 |

 | 11,986 \$ | 11,776 \$ | 12,829 \$
 | 17,493 \$ | 27,341 \$ | 23,075 \$
 | 21,067 \$ | | \$ 13.661 \$ | 14,724 \$
 | 195,001 |
| WP | 16 | Water Pumping | \$ 29.213 | ,

 | 26.140 \$ | 30,747 \$ | 44.166 \$
 | 65.375 \$ | 83.965 \$ | 73,445 \$
 | 80.935 \$ | | \$ 45,201 \$ | 40.560 \$
 | 602,435 |
| Lights | 10 1.444. | Street Lighting | \$ 80,908 | μ 20,201 φ

 | 80,926 \$ | 82,461 \$ | 85,716 \$
 | 84,013 \$ | 86,711 \$ | 82,743 \$
 | 84,180 \$ | , | \$ 90.976 \$ | 90,494 \$
 | 1,015,807 |
| Temp | 17 | Temporary Service | \$ (699) \$ |

 | 1.283 \$ | 1.424 \$ | 1,112 \$
 | 821 \$ | 1,362 \$ | 2.016 \$
 | 1.682 \$ | | \$ 1.893 \$ | 4,016 \$
 | 18,172 |
| Resale | 11 1.447. | Resale | \$ - 3 | 6 - S

 | - \$ | - \$ | - \$
 | - \$ | - \$ | - \$
 | - \$ | | \$ 1,000 \$
\$ - \$ | - \$
 | |
| Own Use | 14 1.442.3 | Own Use | \$ - 5 | - Š

 | - \$ | - \$ | - \$
 | - \$ | - \$ | - \$
 | - \$ | | \$ - s | - \$
 | - |
| | | | \$ 4,597,753 | 4,449,745 \$

 | 4,748,453 \$ | 4,600,823 \$ | 4,951,038 \$
 | 5,367,114 \$ | 6,707,467 \$ | 6,501,029 \$
 | 6,643,110 \$ | 5,760,162 | \$ 5,382,305 \$ | 5,540,804 \$
 | 65,249,803 |
| | | | |

 | | | |
 | | |
 | | | |
 | |
| PCA Totals by Ret | | Posidontial | Jan | Feb

 | Mar
(56.697) \$ | Apr
(12 121) \$ | May 28.854 \$
 | Jun | Jul | Aug 7 165 \$
 | Sep (650) \$ | Oct 50 612 | Nov | Dec Total
 | |
| Res | 1 1.440. | Residential
Residential Heating | \$ (65,373) \$ | \$ (56,165) \$

 | (56,687) \$ | (12,131) \$ | 38,854 \$
 | 27,867 \$ | 91,909 \$ | 7,165 \$
 | (650) \$ | 50,613 | \$ 103,636 \$ | 101,111 \$
 | 230,149 |
| Res
Res | 1 1.440.
13 | Residential Heating | \$ (65,373) \$
\$ (6,574) \$ | (56,165) \$
(5,633) \$

 | (56,687) \$
(6,050) \$ | (12,131) \$
(2,276) \$ | 38,854 \$
3,769 \$
 | 27,867 \$
708 \$ | 91,909 \$
4,185 \$ | 7,165 \$
435 \$
 | (650) \$
(233) \$ | 50,613
2,095 | \$ 103,636 \$
\$ 7,076 \$ | 101,111 \$
10,419 \$
 | 230,149
7,922 |
| Res
Res
Comm | 1 1.440.
13
2 1.442.1 | Residential Heating
Commercial Small | \$ (65,373) \$
\$ (6,574) \$
\$ (9,100) \$ | 5 (56,165) \$
5 (5,633) \$
5 (8,424) \$

 | (56,687) \$
(6,050) \$
(8,338) \$ | (12,131) \$
(2,276) \$
(1,258) \$ | 38,854 \$
3,769 \$
5,464 \$
 | 27,867 \$
708 \$
2,972 \$ | 91,909 \$
4,185 \$
8,424 \$ | 7,165 \$
435 \$
630 \$
 | (650) \$
(233) \$
152 \$ | 50,613
2,095
7,572 | \$ 103,636 \$
\$ 7,076 \$
\$ 14,179 \$ | 101,111 \$
10,419 \$
12,638 \$
 | 230,149
7,922
24,910 |
| Res
Res
Comm
Comm | 1 1.440.
13
2 1.442.1
3 1.442.1 | Residential Heating
Commercial Small
Commercial Large | \$ (65,373) 5
\$ (6,574) 5
\$ (9,100) 5
\$ (67,435) 5 | (56,165) \$ (5,633) \$ (8,424) \$ (62,476) \$

 | (56,687) \$
(6,050) \$
(8,338) \$
(58,666) \$ | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$ | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
 | 27,867 \$
708 \$
2,972 \$
15,040 \$ | 91,909 \$
4,185 \$
8,424 \$
82,484 \$ | 7,165 \$
435 \$
630 \$
8,631 \$
 | (650) \$
(233) \$
152 \$
(4,385) \$ | 50,613
2,095
7,572
59,279 | \$ 103,636 \$
\$ 7,076 \$
\$ 14,179 \$
\$ 167,048 \$ | 101,111 \$
10,419 \$
12,638 \$
129,370 \$
 | 230,149
7,922
24,910
296,535 |
| Res
Res
Comm | 1 1.440.
13
2 1.442.1
3 1.442.1
4 1.442.1 | Residential Heating
Commercial Small
Commercial Large
Commercial Space Heating | \$ (65,373) 9
\$ (6,574) 9
\$ (9,100) 9
\$ (67,435) 9
\$ (3,836) 9 | 5 (56,165) \$ 5 (5,633) \$ 5 (8,424) \$ 5 (62,476) \$ 5 (3,364) \$

 | (56,687) \$
(6,050) \$
(8,338) \$
(58,666) \$
(3,542) \$ | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$
(299) \$ | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
1,905 \$
 | 27,867 \$
708 \$
2,972 \$
15,040 \$
1,356 \$ | 91,909 \$
4,185 \$
8,424 \$
82,484 \$
2,958 \$ | 7,165 \$
435 \$
630 \$
8,631 \$
190 \$
 | (650) \$
(233) \$
152 \$
(4,385) \$
136 \$ | 50,613
2,095
7,572
59,279
2,670 | \$ 103,636 \$
\$ 7,076 \$
\$ 14,179 \$
\$ 167,048 \$
\$ 5,860 \$ | 101,111 \$
10,419 \$
12,638 \$
129,370 \$
6,300 \$
 | 230,149
7,922
24,910
296,535
10,334 |
| Res
Res
Comm
Comm
Comm | 1 1.440.
13
2 1.442.1
3 1.442.1 | Residential Heating
Commercial Small
Commercial Large
Commercial Space Heating
Industrial | \$ (65,373) 5
\$ (6,574) 5
\$ (9,100) 5
\$ (67,435) 5 | 56 (56,165) \$ 5 (5,633) \$ 5 (8,424) \$ 5 (62,476) \$ 5 (3,364) \$ 5 (13,371) \$

 | (56,687) \$
(6,050) \$
(8,338) \$
(58,666) \$ | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$ | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
1,905 \$
 | 27,867 \$
708 \$
2,972 \$
15,040 \$ | 91,909 \$
4,185 \$
8,424 \$
82,484 \$
2,958 \$ | 7,165 \$
435 \$
630 \$
8,631 \$
 | (650) \$
(233) \$
152 \$
(4,385) \$ | 50,613
2,095
7,572
59,279
2,670
12,962 | \$ 103,636 \$
\$ 7,076 \$
\$ 14,179 \$
\$ 167,048 \$
\$ 5,860 \$ | 101,111 \$
10,419 \$
12,638 \$
129,370 \$
6,300 \$
 | 230,149
7,922
24,910
296,535 |
| Res
Res
Comm
Comm
Comm | 1 1.440.
13
2 1.442.1
3 1.442.1
4 1.442.1
6 1.442.2
7 | Residential Heating
Commercial Small
Commercial Large
Commercial Space Heating
Industrial
Industrial Interruptible | \$ (65,373) 5
\$ (6,574) 5
\$ (9,100) 5
\$ (67,435) 5
\$ (3,836) 5
\$ (15,081) 5 | 56 (56,165) \$ 5 (5,633) \$ 5 (8,424) \$ 5 (62,476) \$ 5 (3,364) \$ 5 (13,371) \$

 | (56,687) \$
(6,050) \$
(8,338) \$
(58,666) \$
(3,542) \$
(14,150) \$ | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$
(299) \$
(7,663) \$ | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
1,905 \$
16,399 \$
 | 27,867 \$
708 \$
2,972 \$
15,040 \$
1,356 \$
2,714 \$ | 91,909 \$
4,185 \$
8,424 \$
82,484 \$
2,958 \$
19,198 \$ | 7,165 \$
435 \$
630 \$
8,631 \$
190 \$
2,430 \$
 | (650) \$
(233) \$
152 \$
(4,385) \$
136 \$ | 50,613
2,095
7,572
59,279
2,670
12,962 | \$ 103,636 \$
\$ 7,076 \$
\$ 14,179 \$
\$ 167,048 \$
\$ 5,860 \$
\$ 46,936 \$
\$ - \$ | 101,111 \$
10,419 \$
12,638 \$
129,370 \$
6,300 \$
 | 230,149
7,922
24,910
296,535
10,334
87,998 |
| Res
Res
Comm
Comm
Comm
Ind | 1 1.440.
13
2 1.442.1
3 1.442.1
4 1.442.1
6 1.442.2
7
12 1.442.2 | Residential Heating
Commercial Small
Commercial Large
Commercial Space Heating
Industrial
Industrial Interruptible
Real Time Pricing | \$ (65,373) 5
\$ (6,574) 5
\$ (9,100) 5
\$ (67,435) 5
\$ (3,836) 5
\$ (15,081) 5 | 5 (56,165) \$ 5 (5,633) \$ 5 (8,424) \$ 5 (62,476) \$ 5 (3,364) \$ 5 (13,371) \$ 5 - \$

 | (56,687) \$
(6,050) \$
(8,338) \$
(58,666) \$
(3,542) \$
(14,150) \$
- \$ | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$
(299) \$
(7,663) \$
- \$ | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
1,905 \$
16,399 \$
- \$
 | 27,867 \$
708 \$
2,972 \$
15,040 \$
1,356 \$
2,714 \$
- \$ | 91,909 \$
4,185 \$
8,424 \$
82,484 \$
2,958 \$
19,198 \$
- \$ | 7,165 \$
435 \$
630 \$
8,631 \$
190 \$
2,430 \$
- \$
 | (650) \$
(233) \$
152 \$
(4,385) \$
136 \$
(1,657) \$
- \$
4,264 \$ | 50,613
2,095
7,572
59,279
2,670
12,962
-
5,723 | \$ 103,636 s
\$ 7,076 s
\$ 14,179 s
\$ 167,048 s
\$ 5,860 s
\$ 46,936 s
\$ - s
\$ 3,540 s | 101,111 \$
10,419 \$
12,638 \$
129,370 \$
6,300 \$
39,282 \$
- \$
1,255 \$
 | 230,149
7,922
24,910
296,535
10,334
87,998
-
14,781 |
| Res
Res
Comm
Comm
Comm
Ind | 1 1.440.
13
2 1.442.1
3 1.442.1
4 1.442.1
6 1.442.2
7 | Residential Heating
Commercial Small
Commercial Large
Commercial Space Heating
Industrial
Industrial Interruptible | \$ (65,373) 5
\$ (6,574) 5
\$ (9,100) 5
\$ (67,435) 5
\$ (15,081) 5
\$ - 5
\$ - 5
\$ 167 | 5 (56,165) \$ 5 (5,633) \$ 5 (8,424) \$ 5 (8,424) \$ 6 (2,476) \$ 5 (13,364) \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 257 \$

 | (56,687) \$
(6,050) \$
(8,338) \$
(58,666) \$
(3,542) \$
(14,150) \$
- \$
- \$ | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$
(299) \$
(7,663) \$
- \$ | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
1,905 \$
16,399 \$
- \$
 | 27,867 \$
708 \$
2,972 \$
15,040 \$
1,356 \$
2,714 \$
- \$ | 91,909 \$
4,185 \$
8,424 \$
82,484 \$
2,958 \$
19,198 \$
- \$ | 7,165 \$
435 \$
630 \$
8,631 \$
190 \$
2,430 \$
- \$
- \$
 | (650) \$
(233) \$
152 \$
(4,385) \$
136 \$
(1,657) \$
- \$ | 50,613
2,095
7,572
59,279
2,670
12,962
-
5,723
71 | \$ 103,636 s
\$ 7,076 s
\$ 14,179 s
\$ 167,048 s
\$ 5,860 s
\$ 46,936 s
\$ - s
\$ 3,540 s | 101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ - \$ 1,255 \$ 171 \$
 | 230,149
7,922
24,910
296,535
10,334
87,998 |
| Res
Res
Comm
Comm
Ind
Ind
Ind | 1 1.440.
13
2 1.442.1
3 1.442.1
4 1.442.1
6 1.442.2
7
12 1.442.2
9 1.442.2
15 | Residential Heating
Commercial Small
Commercial Large
Commercial Space Heating
Industrial
Industrial Interruptible
Real Time Pricing
Industrial-Sub Trans 34.5
Industrial-Sub Trans 115 | \$ (65,373)
\$ (6,574)
\$ (9,100)
\$ (67,435)
\$ (3,836)
\$ (15,081)
\$ -
\$ -
\$ -
\$ 167
\$ 917,320 | 5 (56,165) \$ 5 (5,633) \$ 5 (8,424) \$ 5 (62,476) \$ 5 (3,364) \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$

 | (56,687) \$
(6,050) \$
(8,338) \$
(58,666) \$
(3,542) \$
(14,150) \$
- \$
605 \$
959,258 \$ | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$
(299) \$
(7,663) \$
- \$
186 \$
1,150,255 \$ | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
1,905 \$
16,399 \$
- \$
1,024,435 \$
 | 27,867 \$
708 \$
2,972 \$
15,040 \$
1,356 \$
2,714 \$
- \$
1,315,844 \$ | 91,909 \$
4,185 \$
8,424 \$
2,958 \$
19,198 \$
- \$
114 \$
1,219,992 \$ | 7,165 \$
435 \$
630 \$
8,631 \$
190 \$
2,430 \$
- \$
157 \$
1,199,497 \$
 | (650) \$
(233) \$
152 \$
(4,385) \$
136 \$
(1,657) \$
- \$
4,264 \$
118 \$
1,355,540 \$ | 50,613
2,095
7,572
59,279
2,670
12,962
-
5,723
71
1,438,019 | \$ 103,636 \$
\$ 7,076 \$
\$ 14,179 \$
\$ 167,048 \$
\$ 5,860 \$
\$ 46,936 \$
\$ - \$
\$ 3,540 \$
\$ 3,540 \$
\$ 80 \$
\$ 1,308,515 \$ | 101,111 \$
10,419 \$
12,638 \$
129,370 \$
6,300 \$
39,282 \$
- \$
1,255 \$
171 \$
1,070,220 \$
 | 230,149
7,922
24,910
296,535
10,334
87,998
-
14,781
2,179
13,914,967 |
| Res
Res
Comm
Comm
Ind
Ind
Ind
Ind | 1 1.440.
13
2 1.442.1
3 1.442.1
4 1.442.1
6 1.442.2
7
12 1.442.2
9 1.442.2 | Residential Heating
Commercial Small
Commercial Large
Commercial Space Heating
Industrial
Industrial Interruptible
Real Time Pricing
Industrial-Sub Trans 34.5
Industrial-Sub Trans 115
Irrigation | \$ (65,373) 5
\$ (6,574) 5
\$ (9,100) 5
\$ (67,435) 5
\$ (15,081) 5
\$ - 5
\$ - 5
\$ 167 |

 | (56,687) \$
(6,050) \$
(8,338) \$
(58,666) \$
(3,542) \$
(14,150) \$
- \$
- \$
605 \$ | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$
(299) \$
(7,663) \$
- \$
- \$
186 \$ | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
1,905 \$
16,399 \$
- \$
1,024,435 \$
 | 27,867 \$
708 \$
2,972 \$
15,040 \$
1,356 \$
2,714 \$
- \$
127 \$ | 91,909 \$
4,185 \$
8,424 \$
2,958 \$
19,198 \$
- \$
114 \$
1,219,992 \$ | 7,165 \$
435 \$
630 \$
8,631 \$
190 \$
2,430 \$
- \$
157 \$
1,199,497 \$
 | (650) \$
(233) \$
152 \$
(4,385) \$
136 \$
(1,657) \$
- \$
4,264 \$
1,355,540 \$ | 50,613
2,095
7,572
59,279
2,670
12,962
-
5,723
71
1,438,019
474 | \$ 103,636 \$
\$ 7,076 \$
\$ 14,179 \$
\$ 167,048 \$
\$ 5,860 \$
\$ 46,936 \$
\$ - \$
\$ 3,540 \$
\$ 3,540 \$
\$ 80 \$
\$ 1,308,515 \$ | 101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ - \$ 1,255 \$ 171 \$
 | 230,149
7,922
24,910
296,535
10,334
87,998
-
14,781
2,179 |
| Res
Res
Comm
Comm
Ind
Ind
Ind
Ind
Ind
Ind
Ind | 1 1.440.
13
2 1.442.1
3 1.442.1
4 1.442.1
6 1.442.2
7
12 1.442.2
9 1.442.2
15
8 1.441 | Residential Heating
Commercial Small
Commercial Large
Commercial Space Heating
Industrial Interruptible
Real Time Pricing
Industrial-Sub Trans 34.5
Industrial-Sub Trans 115
Irrigation
Commercial Municipal | \$ (65,373) \$
\$ (6,574) \$
\$ (9,100) \$
\$ (67,435) \$
\$ (3,836) \$
\$ (15,081) \$
\$ - \$
\$ - \$
\$ 167 \$
\$ 917,320 \$
\$ (973) \$ | 5 (56,165) \$ 5 (5,633) \$ 5 (8,424) \$ 5 (8,424) \$ 5 (3,364) \$ 5 (3,364) \$ 5 - \$ 5 - \$ 5 - \$ 5 257 \$ 5 956,074 \$ 5 (628) \$

 | (56,687) \$
(6,050) \$
(8,338) \$
(58,666) \$
(14,150) \$
- | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$
(299) \$
(7,663) \$
- \$
186 \$
1,150,255 \$
(207) \$
(454) \$ | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
1,905 \$
16,399 \$
- \$
1,024,435 \$
1,024,435 \$
447 \$
724 \$
 | 27,867 \$
708 \$
2,972 \$
15,040 \$
1,356 \$
2,714 \$
- \$
1,315,844 \$
582 \$
90 \$ | 91,909 \$
4,185 \$
8,424 \$
2,958 \$
19,198 \$
- \$
-1 \$
1,219,992 \$
2,267 \$ | 7,165 \$
435 \$
630 \$
8,631 \$
2,430 \$
- \$
1,199,497 \$
1,199,497 \$
308 \$
 | (650) \$
(233) \$
152 \$
(4,385) \$
136 \$
(1,657) \$
4,264 \$
1,355,540 \$
1,355,540 \$
(137) \$ | 50,613
2,095
7,572
59,279
2,670
12,962
-
5,723
71
1,438,019
474
420 | \$ 103,636 s
\$ 7,076 s
\$ 14,179 s
\$ 167,048 s
\$ 5,860 s
\$ 46,936 s
\$ - s
\$ 3,540 s
\$ 80 s
\$ 1,308,515 s
\$ 429 s | 101,111 \$
10.419 \$
122,638 \$
129,370 \$
6.300 \$
39,282 \$
- \$
1,255 \$
171 \$
1,070,220 \$
122 \$
 | 230,149
7,922
24,910
296,535
10,334
87,998
-
14,781
2,179
13,914,967
4,177
3,053 |
| Res
Res
Comm
Comm
Ind
Ind
Ind
Ind
Irr
Comm
WP | 1 1.440.
13
2 1.442.1
3 1.442.1
4 1.442.1
6 1.442.2
7
12 1.442.2
9 1.442.2
9 1.442.2
15
8 1.441
5 1.442.15
16 | Residential Heating
Commercial Small
Commercial Large
Commercial Space Heating
Industrial
Industrial Interruptible
Real Time Pricing
Industrial-Sub Trans 34.5
Industrial-Sub Trans 115
Irrigation | \$ (65,373)
\$ (6,574)
\$ (9,100)
\$ (67,435)
\$ (67,435)
\$ (3,836)
\$ (15,081)
\$ - 5
\$ - 5
\$ 167
\$ 917,320
\$ (96)
\$ (96) | 5 (56,165) \$ 5 (5,633) \$ 5 (8,424) \$ 5 (62,476) \$ 5 (3,364) \$ 5 - \$ 5 - \$ 5 257 \$ 5 956,074 \$ 5 (62,257 \$ 6 (686) \$ 6 (62,52) \$

 | (56,687) \$
(6,050) \$
(8,338) \$
(38,666) \$
(3,542) \$
(14,150) \$
- \$
605 \$
959,258 \$
(116) \$ | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$
(299) \$
(7,663) \$
- \$
- \$
186 \$
1,150,255 \$
(207) \$
(454) \$ | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
1,905 \$
16,399 \$
- \$
1,024,435 \$
1,024,435 \$
447 \$
724 \$
 | 27,867 \$
708 \$
2,972 \$
15,040 \$
1,356 \$
2,714 \$
- \$
1,315,844 \$
582 \$
90 \$ | 91,909 \$
4,185 \$
8,424 \$
2,958 \$
19,198 \$
- \$
114 \$
1,219,992 \$
2,267 \$
1,566 \$ | 7,165 \$
435 \$
630 \$
8,631 \$
2,430 \$
- \$
1,199,497 \$
1,199,497 \$
308 \$
 | (650) \$
(233) \$
152 \$
(4,385) \$
136 \$
(1,657) \$
- \$
4,264 \$
1,355,540 \$
1,355,540 \$
(137) \$ | 50,613
2,095
7,572
59,279
2,670
12,962
-
5,723
71
1,438,019
474
420
2,985 | \$ 103,636 s
\$ 7,076 s
14,179 s
\$ 14,179 s
\$ 167,048 s
\$ 46,936 s
\$ 46,936 s
\$ 3,540 s
\$ 3,540 s
\$ 1,308,515 s
\$ 429 s
\$ 1,487 s
\$ 5,525 s | 101,111 \$
10,419 \$
12,638 \$
129,370 \$
6,300 \$
39,282 \$
- \$
1,255 \$
1,255 \$
1,275 \$
1,070,220 \$
1,222 \$
1,416 \$
 | 230,149
7,922
24,910
296,535
10,334
87,998
-
14,781
13,914,967
4,177
3,053
14,555 |
| Res
Res
Comm
Comm
Ind
Ind
Ind
Ind
Ind
Und
Und
Und
VP
Lights | 1 1.440.
13
2 1.442.1
3 1.442.1
4 1.442.1
6 1.442.2
7
12 1.442.2
9 1.442.2
15
8 1.441
5 1.442.15 | Residential Heating
Commercial Small
Commercial Large
Commercial Space Heating
Industrial
Industrial Interruptible
Real Time Pricing
Industrial-Sub Trans 34.5
Industrial-Sub Trans 115
Irrigation
Commercial Municipal
Water Pumping
Street Lighting | \$ (65,373) 5
\$ (6,574) 5
\$ (9,100) 5
\$ (9,100) 5
\$ (7,435) 5
\$ (15,081) 5
\$ (15,081) 5
\$ - 7
\$ 917,320
\$ (96) 5
\$ (733) 5
\$ (733) 5
\$ (1,937) 5
\$ 313 5
\$ - 19,375
\$ - 19,575
\$ | 5 (56,165) \$ 5 (5,633) \$ 5 (6,424) \$ 5 (6,424) \$ 5 (6,2476) \$ 5 (13,371) \$ 5 - \$ 5 257 \$ 5 (62,257 \$ 6 (622) \$ 6 (622) \$ 6 (622) \$ 6 (52) \$ 6 (52) \$ 6 (52) \$ 6 (52) \$ 6 (22) \$ 6 (22) \$

 | (56,687) \$
(6,050) \$
(8,338) \$
(58,666) \$
(3,542) \$
(14,150) \$
- \$
605 \$
959,258 \$
(11,65) \$
(759) \$
(1,765) \$
(2,518) \$ | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$
(299) \$
(7,663) \$
1,150,255 \$
(454) \$
237 \$
(1,069) \$ | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
1,905 \$
16,399 \$
- \$
1,024,435 \$
724 \$
1,906 \$
2,279 \$ | 27,867 \$
708 \$
2,972 \$
15,040 \$
1,356 \$
2,714 \$
- \$
1,315,844 \$
- \$
1,315,844 \$
90 \$
1,507 \$
 | 91,909 \$
4,185 \$
8,424 \$
82,484 \$
2,958 \$
19,198 \$
- \$
1,219,992 \$
1,219,992 \$
1,566 \$
4,178 \$
2,407 \$ | 7,165 \$
435 \$
630 \$
8,631 \$
2,430 \$
- \$
1,199,497 \$
1,199,497 \$
1,199,497 \$
368 \$
368 \$ | (650) \$
(233) \$
152 \$
(4,385) \$
(1,657) \$
- \$
4,264 \$
11,355,540 \$
(137) \$
(137) \$
(137) \$
(122) \$
 | 50,613
2,095
7,572
59,279
2,670
12,962
-
5,723
71
1,438,019
474
420
2,985
1,826 | \$ 103,636 s
\$ 7,076 s
\$ 14,179 s
\$ 167,048 s
\$ 46,936 s
\$ 46,936 s
\$ 3,540 s
\$ 3,540 s
\$ 1,308,515 s
\$ 1,308,515 s
\$ 1,487 s
\$ 5,525 s
\$ 5,525 s | 101,111 \$
10,419 \$
12,638 \$
129,370 \$
39,282 \$
- \$
1,255 \$
1,070,220 \$
1,070,220 \$
1,416 \$
3,440 \$
3,440 \$ | 230,149
7,922
24,910
296,535
10,334
87,998
-
14,781
2,179
13,914,967
4,177
3,063
14,555
11,415
 |
| Res
Res
Comm
Comm
Ind
Ind
Ind
Ind
Irr
Comm
WP | 1 1.440.
13
2 1.442.1
3 1.442.1
4 1.442.1
6 1.442.2
7
12 1.442.2
9 1.442.2
9 1.442.2
15
8 1.441
5 1.442.15
16
10 1.444.
17 | Residential Heating
Commercial Small
Commercial Space Heating
Industrial
Industrial Interruptible
Real Time Pricing
Industrial-Sub Trans 34.5
Industrial-Sub Trans 115
Irrigation
Commercial Municipal
Water Pumping | \$ (65,373)
\$ (6,574)
\$ (9,100)
\$ (67,435)
\$ (3,336)
\$ (15,081)
\$ -
\$ -
\$ 167
\$ 917,320
\$ 917,320
\$ (793)
\$ (793)
\$ (773)
\$ (793)
\$ (1,337) |

 | (56,687) \$
(6,050) \$
(8,338) \$
(58,666) \$
(14,150) \$
- \$
605 \$
959,258 \$
(116) \$
(759) \$
(1,765) \$ | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$
(299) \$
(7,663) \$
- \$
186 \$
1,150,255 \$
(454) \$
237 \$
(1,069) \$ | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
1,905 \$
16,399 \$
- \$
1,024,435 \$
1,024,435 \$
724 \$
1,906 \$
1,907 \$
 | 27,867 \$
708 \$
2,972 \$
15,040 \$
1,356 \$
2,714 \$
- \$
1,315,844 \$
1,315,844 \$
90 \$
1,507 \$ | 91,909 \$
4,185 \$
8,424 \$
82,484 \$
2,958 \$
19,198 \$
- \$
1,14 \$
1,219,992 \$
1,566 \$
4,178 \$
2,207 \$ | 7,165 \$
435 \$
630 \$
8,631 \$
2,430 \$
- \$
157 \$
1,199,497 \$
308 \$
178 \$
 | (650) \$
(233) \$
152 \$
(4,385) \$
136 \$
(1,657) \$
- \$
4,264 \$
1,355,540 \$
1,355,540 \$
(137) \$ | 50,613
2,095
7,572
59,279
2,670
12,962
5,723
71
1,438,019
474
420
2,985
1,826
4,825
1,826
40 | \$ 103,636 s
\$ 7,076 s
\$ 14,179 s
\$ 167,048 s
\$ 46,936 s
\$ 46,936 s
\$ 3,540 s
\$ 3,540 s
\$ 1,308,515 s
\$ 1,308,515 s
\$ 1,487 s
\$ 5,525 s
\$ 5,525 s | 101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$
 | 230,149
7,922
24,910
296,535
10,334
87,998
-
14,781
13,914,967
4,177
3,053
14,555 |
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Lights Temp	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 12 1.442.2 9 1.442.2 15 8 1.441 5 1.442.15 16 10 1.444.	Residential Heating Commercial Small Commercial Large Commercial Space Heating Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service	\$ (65,373) \$ (6,574) \$ (9,100) \$ (67,435) \$ (3386) \$ (15,081) \$ - \$ 167 \$ 917,320 \$ 917,320 \$ (733) \$ (733) \$ (1,937) \$ 313 \$ (10)		(56,687) \$ (6,050) \$ (8,338) \$ (3,542) \$ (14,150) \$ - \$ 605 \$ 959,258 \$ (116) \$ (17,65) \$ (2,518) \$ (3,542) \$ (17,65) \$ (17,65) \$ (2,518) \$ (3,7) \$ - \$	(12,131) \$ (2,276) \$ (1,258) \$ (30,585) \$ (299) \$ (7,663) \$ (7,663) \$ (7,663) \$ (1,150,255 \$ (207) \$ (454) \$ (454) \$ (207) \$ (454) \$ (455) \$ (454) \$ (454) \$ (456) \$ (38,854 \$ 3,769 \$ 5,464 \$ 5,8231 \$ 1,905 \$ 16,399 \$ 127 \$ 1,024,435 \$ 1,024,435 \$ 724 \$ 1,906 \$ 2,279 \$ 1,906 \$ 2,279 \$ 1,445 \$ 2,279 \$ 1,45 \$ 2,279 \$ 1,45 \$ 2,279 \$ 1,45 \$ 2,279 \$ 1,45 \$ 2,279 \$ 1,45 \$ 2,279 \$ 1,5	27,867 \$ 708 \$ 2,972 \$ 15,040 \$ 2,714 \$ - \$ 1,356 \$ 1,315,844 \$ 1,315,844 \$ 90 \$ 1,507 \$ 502 \$ 502 \$	91,909 \$ 4,185 \$ 8,424 \$ 82,484 \$ 2,958 \$ 19,198 \$ - \$ - \$ 1,219,92 \$ 2,267 \$ 1,219,92 \$ 2,267 \$ 5,1,566 \$ 4,178 \$ 2,407 \$ 2,407 \$	7,165 \$ 435 \$ 630 \$ 8,631 \$ 2,430 \$ 2,430 \$ 1,199 \$ 1,199,497 \$ 308 \$ 308 \$ 308 \$ 308 \$ 308 \$	(650) \$ (233) \$ 152 \$ (4,385) \$ (1,657) \$ 4,264 \$ 1,355,540 \$ 1,355,540 \$ (137) \$ (137) \$ (137) \$ (122) \$ (6) \$	50,613 2,095 7,572 59,279 2,670 12,962 5,723 71 1,438,019 474 420 2,985 1,826 4,825 1,826 40	\$ 103,636 s \$ 7,776 s \$ 14,179 s \$ 167,048 s \$ 46,936 s \$ 3,540 s \$ 3,540 s \$ 3,540 s \$ 3,540 s \$ 429 s \$ 1,308,515 s \$ 4,29 s \$ 1,308,515 s \$ 3,429 s \$ 5,525 s \$ 5,525 s \$ 5,525 s \$ 5,5417 s	$\begin{array}{c cccc} 101,111 & \\ 10,419 & \\ 512,638 & \\ 129,370 & \\ 6,300 & \\ 39,282 & \\ 39,282 & \\ 1,255 & \\ 1,255 & \\ 1,255 & \\ 1,252 & \\ 1,252 & \\ 1,252 & \\ 1,252 & \\ 1,416 & \\ 3,440 & \\ 3,440 & \\ 4,307 & \\ 117 & \\ \end{array}$	230,149 7,922 24,910 296,535 10,334 87,998 - 14,781 2,179 13,914,967 4,177 3,063 14,555 11,415
Res Res Comm Comm Ind Ind Ind Ind Irr Comm WP Lights Temp Resale	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 15 8 1.441 5 1.442.15 16 10 1.444. 17 11 1.447.	Residential Heating Commercial Small Commercial Large Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale	\$ (65,373) \$ (6,574) \$ (9,100) \$ (67,435) \$ (3386) \$ (15,081) \$ - \$ 167 \$ 917,320 \$ 917,320 \$ (733) \$ (733) \$ (1,937) \$ 313 \$ (10)	$ \begin{array}{c} (56,165) \\ (5,63) \\ (5,63) \\ (5,63) \\ (5,63) \\ (5,63) \\ (8,2476) \\ (5,63) \\ (3,644) \\ (3,371) \\ (5,63) \\ (3,371) \\ (5,63) \\ (3,371) \\ (5,63) \\ (5,73) \\ (1,371) \\ (5,63) \\ (1,371) \\ (5,63) \\ (1,371) \\ (5,63) \\ (1,371) \\ (5,63) \\ (1,371) \\ (5,63) \\ (1,371) \\ (5,63) \\ (1,371) \\ (5,63) \\ (1,371) \\ (5,63) \\ (1,371) \\ (5,63) \\ (1,371) \\ (5,63) \\ (1,371) \\ (5,63) \\ (1,371) \\ (5,63) \\ (1,371) $	(56,687) \$ (6,050) \$ (8,338) \$ (3,542) \$ (14,150) \$ - \$ \$959,258 \$ (116) \$ (17,65) \$ (2,518) \$ (3,542) \$	(12,131) \$ (2,276) \$ (1,258) \$ (30,585) \$ (299) \$ (7,663) \$ (7,663) \$ (7,663) \$ (1,150,255 \$ (207) \$ (454) \$ (454) \$ (207) \$ (454) \$ (455) \$ (454) \$ (454) \$ (456) \$ (38,854 \$ 3,769 \$ 5,464 \$ 56,231 \$ 1,005 \$ 16,399 \$ - \$ \$ 1,024,435 \$ 724 \$ 1,024,435 \$ 724 \$ 1,026 \$ 2,279	27,867 \$ 708 \$ 2,972 \$ 15,040 \$ 2,714 \$ - \$ 1,356 \$ 1,315,844 \$ 1,315,844 \$ 90 \$ 1,507 \$ 502 \$ 502 \$	91,909 \$ 4,185 \$ 8,424 \$ 82,484 \$ 2,958 \$ 19,198 \$ - \$ - \$ 1,219,92 \$ 2,267 \$ 1,219,92 \$ 2,267 \$ 5,1,566 \$ 4,178 \$ 2,407 \$ 2,407 \$	7,165 \$ 435 \$ 630 \$ 8,631 \$ 2,430 \$ 2,430 \$ 1,199 \$ 1,199,497 \$ 308 \$ 308 \$ 308 \$ 308 \$ 308 \$	(650) \$ (233) \$ 152 \$ (4,385) \$ (1,657) \$ 4,264 \$ 1,355,540 \$ 1,355,540 \$ (137) \$ (137) \$ (137) \$ (122) \$ (6) \$	50,613 2,095 7,572 59,279 2,670 12,962 - 5,723 71 1,438,019 474 420 2,985 1,826 40 -	\$ 103,636 s \$ 7,776 s \$ 14,179 s \$ 167,048 s \$ 46,936 s \$ 3,540 s \$ 3,540 s \$ 3,540 s \$ 3,540 s \$ 429 s \$ 1,308,515 s \$ 4,29 s \$ 1,308,515 s \$ 3,429 s \$ 5,525 s \$ 5,525 s \$ 5,525 s \$ 5,5417 s	$\begin{array}{c cccc} 101,111 & \\ 10,419 & \\ 512,638 & \\ 129,370 & \\ 6,300 & \\ 39,282 & \\ 39,282 & \\ 1,255 & \\ 1,255 & \\ 1,255 & \\ 1,252 & \\ 1,252 & \\ 1,252 & \\ 1,252 & \\ 1,416 & \\ 3,440 & \\ 3,440 & \\ 4,307 & \\ 117 & \\ \end{array}$	230,149 7,922 24,910 296,535 10,334 87,998 - 14,781 2,179 13,914,967 4,177 3,063 14,555 11,415
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Lind Lind Lind Frr Comm WP Lights Temp Resale Own Use	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 15 8 1.441 5 1.442.15 16 10 1.444. 17 11 1.447. 14 1.442.3	Residential Heating Commercial Small Commercial Large Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale	\$ (65,373) \$ (6,574) \$ (9,100) \$ (67,435) \$ (15,081) \$ (15,081) \$ 15,081 \$ 167 \$ 917,320 \$ (1937) \$ (733) \$ (1937) \$ (19	5 (56,165) \$ 5 (5,633) \$ 5 (8,244) \$ 5 (8,244) \$ 5 (8,2476) \$ 5 (3,364) \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 956,074 \$ 5 (628) \$ 5 (2,235) \$ 5 - \$ 5 - \$ 5 - \$ 6 802,111 \$	(56,687) \$ (6,050) \$ (8,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (116) \$ (17,65) \$ (2,518) \$ (3,72) \$ (3,542) \$ - \$ 959,258 \$ (116) \$ (2,518) \$ (37) \$ - \$ 807,235 \$	(12,131) \$ (2,276) \$ (1,258) \$ (30,585) \$ (299) \$ (7,663) \$ (7,663) \$ (7,663) \$ (7,663) \$ (7,663) \$ (207) \$ (454) \$ (207) \$ (207) \$ (454) \$ (454) \$ (207) \$ (454) \$ (4	38,854 \$ 3,769 \$ 5,464 \$ 58,231 \$ 1,005 \$ 16,399 \$ - \$ 1,024,435 \$ 1,024,435 \$ 724 \$ 1,026 \$ 2,279 \$ 1,906 \$ 2,279 \$ - \$ - \$ - \$ 1,154,554 \$	27.867 \$ 708 \$ 2.972 \$ 15,040 \$ 2.714 \$ 2.714 \$ 1.315,844 \$ 3.00 \$ 1.315,844 \$ 582 \$ 900 \$ 1.507 \$ 502 \$ 5 \$ 5 \$ 1.369,315 \$	91,000 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 1,219,092 \$ 1,566 \$ 4,178 \$ 2,407 \$ 2,407 \$ 448 \$ - \$ 1,409,730 \$	7,165 \$ 435 \$ 630 \$ 8,631 \$ 2,430 \$ 2,430 \$ 2,430 \$ 5 1,199,497 \$ 1,199,497 \$ 1,199,497 \$ 1,199,497 \$ 3,08 \$ 5,08 \$ 5,08 \$ 5,09 \$ 5,00 \$ 5,000 \$ 5,000\$ 5,00	(650) \$ (233) \$ 152 \$ (4,385) \$ 1365 \$ 1365 \$ (1,657) \$ 4,264 \$ 1,355,540 \$ (137) \$ (1	50.613 2,095 7,572 59,279 2,670 12,962 - 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749	\$ 103,636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,518 \$ \$ 1,418 \$ \$ - \$ \$ \$ 1,669,845 \$	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 171 \$ 1,255 \$ 171 \$ 1,252 \$ 14,16 \$ 3,440 \$ 4,307 \$ 117 \$ - \$ 1,380,168 \$	230,149 7,922 24,910 296,535 10,334 87,998 - 14,781 2,179 13,914,967 4,177 3,053 14,955 11,415 274 - - 14,623,250
Res Res Comm Comm Ind Ind Ind Ind Ind Und Lind Lind Lind Termp Resale Own Use	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 15 8 1.441 5 1.442.15 16 10 1.444. 17 11 1.447. 14 1.442.3	Residential Heating Commercial Small Commercial Large Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale	\$ (65,373) \$ (6,574) \$ (9,100) \$ (67,435) \$ (7,435) \$ (7,435) \$ (7,435) \$ 5 (15,081) \$ \$ - 5 - 5 \$ (17,081) \$ \$ - 5 - 5 \$ 177 \$ 917,320 \$ \$ (196) \$ \$ (773) \$ \$ (197) \$ \$ 313 \$ \$ (109) \$ \$ (1937) \$ \$ 313 \$ \$ \$ (1097) \$ \$ 313 \$ \$ \$ (1097) \$ \$ 313 \$ \$ \$ (1097) \$ \$ 313 \$ \$ \$ (1097) \$ \$ 313 \$ \$ \$ (1097) \$ \$ 313 \$ \$ \$ (1097) \$ \$ 313 \$ \$ \$ (1097) \$ \$ 313 \$ \$ \$ (1097) \$ \$ \$ 313 \$ \$ \$ (1097) \$ \$ \$ 313 \$ \$ \$ (1097) \$ \$ \$ 313 \$ \$ \$ (1097) \$ \$ \$ 313 \$ \$ \$ \$ (1097) \$ \$ \$ \$ 313 \$ \$ \$ \$ (1097) \$ \$ \$ \$ \$ 313 \$ \$ \$ \$ (1097) \$ \$ \$ \$ \$ 313 \$ \$ \$ \$ \$ \$ (1097) \$ \$ \$ \$ \$ 313 \$ \$ \$ \$ \$ \$ \$ \$ \$ 747,563 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(56,165) \$ (56,165) \$ (5,633) \$ (6,2476) \$ (3,364) \$ (3,364) \$ (3,371) \$ 5 - \$ (3,364) \$ (5,673 \$ (3,371) \$ 5 - \$ (3,371) \$ 5 - \$ (3,564) \$ (13,371) \$ 5 (22) \$ 5 (17,51) \$ 5 (2,235) \$ 5 (2,235) \$ 5 - \$ 8 02,111 \$											

 | (56,687) \$
(6,050) \$
(3,338) \$
(3,86,666) \$
(3,542) \$
(14,150) \$
- \$
959,258 \$
(11,65) \$
(1,765) \$
(2,518) \$
(2,518) \$
(37) \$
- \$
807,235 \$ | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$
(299) \$
(7,663) \$
- \$
(7,663) \$
- \$
(1,500,255 \$
(207) \$
(454) \$
(207) \$
(454) \$
(37) \$
(1,069) \$
37 \$
(1,069) \$
37 \$
(1,069) \$
37 \$
(1,064),772 \$ | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
1,05 \$
16,399 \$
- \$
1,024,435 \$
1,024,435 \$
1,024,435 \$
1,024,435 \$
2,279 \$
1,024,435 \$
- \$
2,279 \$
1,025,435 \$
1,105 \$
- \$
2,279 \$
1,154,554 \$
 | 27,867 \$
708 \$
2,972 \$
15,040 \$
1,366 \$
2,714 \$
- \$
1,315,844 \$
582 \$
90 \$
51,315,844 \$
582 \$
90 \$
5,502 \$
5 \$
5 \$
5 \$
1,369,315 \$ | 91,909 \$
4,185 \$
8,424 \$
2,958 \$
19,198 \$
- \$
1,219,992 \$
2,267 \$
1,219,992 \$
2,267 \$
1,219,992 \$
2,267 \$
4,178 \$
2,407 \$
2,407 \$
1,439,730 \$ | 7,165 \$
435 \$
630 \$
8,631 \$
2,430 \$
- \$
1,199,497 \$
308 \$
1,198,497 \$
308 \$
118 \$
308 \$
111 \$
- \$
308 \$
111 \$
- \$
308 \$
 | (650) \$
(233) \$
152 \$
(4,385) \$
1366 \$
(1,657) \$
- \$
1,355,540 \$
(137) \$
(135) \$
(137) \$
(137) \$
(135) \$
(137) | 50,613
2,095
7,572
59,279
2,670
12,962
-
5,723
71
1,438,019
4,74
420
2,985
1,826
40
-
-
1,584,749 | \$ 103,636 \$
\$ 7,076 \$
\$ 14,179 \$
\$ 167,048 \$
\$ 5,860 \$
\$ 5,860 \$
\$ 46,936 \$
\$ 3,540 \$
\$ 3,540 \$
\$ 1,308,515 \$
\$ 1,308,515 \$
\$ 1,308,515 \$
\$ 5,525 \$
\$ 1,308,515 \$
\$ 5,525 \$
\$ 1,3669,845 \$
\$ 1,669,845 \$ | 101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 171 \$ 1,200 \$ 1,200 \$ 1,200 \$ 1,200 \$ 1,416 \$ 3,440 \$ 4,307 \$ 4,307 \$ 117 \$ - \$ - \$ | 230,149
7,922
24,910
296,535
10,334
87,998
-
14,781
2,179
13,914,967
4,177
3,053
14,555
11,415
274
-
-
14,623,250
 |
| Res
Res
Comm
Comm
Ind
Ind
Ind
Ind
Irr
Comm
WP
Lights
Temp
Resale
Own Use
Cons Totals by Ref | 1 1.440.
13
2 1.442.1
3 1.442.1
4 1.442.2
7
12 1.442.2
9 1.442.2
15
8 1.441
5 1.442.15
16
10 1.444.
17
11 1.447.
14 1.442.3 | Residential Heating
Commercial Small
Commercial Large
Commercial Space Heating
Industrial
Industrial Interruptible
Real Time Pricing
Industrial-Sub Trans 34.5
Industrial-Sub Trans 115
Irrigation
Commercial Municipal
Water Pumping
Street Lighting
Temporary Service
Resale | \$ (65,373)
\$ (6,574)
\$ (9,100)
\$ (67,435)
\$ (15,081)
\$ (15,081)
\$ 15,081
\$ 167
\$ 917,320
\$ (1937)
\$ (733)
\$ (1937)
\$ (19 | 5 (56,165) \$ 5 (5,633) \$ 5 (8,244) \$ 5 (8,244) \$ 5 (8,2476) \$ 5 (3,364) \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 956,074 \$ 5 (628) \$ 5 (2,235) \$ 5 - \$ 5 - \$ 5 - \$ 6 802,111 \$ | (56,687) \$
(6,050) \$
(8,338) \$
(3,542) \$
(14,150) \$
- \$
959,258 \$
(116) \$
(17,65) \$
(2,518) \$
(3,72) \$
(3,542) \$
- \$
959,258 \$
(116) \$
(2,518) \$
(37) \$
- \$
807,235 \$ | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$
(299) \$
(7,663) \$
(7,663) \$
(7,663) \$
(7,663) \$
(7,663) \$
(1,150,255 \$
(207) \$
(454) \$
(207) \$
(207) \$
(454) | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
1,005 \$
16,399 \$
- \$
1,024,435 \$
1,024,435 \$
724 \$
1,026 \$
2,279 \$
1,906 \$
2,279 \$
- \$
- \$
- \$
1,154,554 \$ | 27.867 \$
708 \$
2.972 \$
15,040 \$
2.714 \$
2.714 \$
1.315,844 \$
3.00 \$
1.315,844 \$
582 \$
900 \$
1.507 \$
502 \$
5 \$
5 \$
1.369,315 \$ | 91,000 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 1,219,092 \$ 1,566 \$ 4,178 \$ 2,407 \$ 2,407 \$ 448 \$ - \$ 1,409,730 \$ | 7,165 \$
435 \$
630 \$
8,631 \$
2,430 \$
- \$
1,199,497 \$
308 \$
308 \$
308 \$
308 \$
308 \$
118 \$
- \$
1,220,308 \$ | (650) \$
(233) \$
152 \$
(4,385) \$
1365 \$
1365 \$
(1,657) \$
4,264 \$
1,355,540 \$
(137) \$
(1 | 50.613
2,095
7,572
59,279
2,670
12,962
-
5,723
71
1,438,019
474
420
2,985
1,826
40
-
-
1,584,749 | \$ 103,636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,518 \$ \$ 1,418 \$ \$ - \$ \$ \$ 1,669,845 \$ | 101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 171 \$ 1,255 \$ 171 \$ 1,252 \$ 14,16 \$ 3,440 \$ 4,307 \$ 117 \$ - \$ 1,380,168 \$ | 230,149
7,922
24,910
296,535
10,334
87,998
-
14,781
2,179
13,914,967
4,177
3,053
14,955
11,415
274
-
-
14,623,250 |
| Res
Res
Comm
Comm
Ind
Ind
Ind
Ind
Ind
Ind
Ind
Ind
Ind
Ind | 1 1.440.
13
2 1.442.1
3 1.442.1
4 1.442.2
7
12 1.442.2
9 1.442.2
15
8 1.441
5 1.442.15
16
10 1.444.17
11 1.442.3
14 1.442.3
14 1.442.3
14 1.442.3
14 1.442.3 | Residential Heating
Commercial Small
Commercial Savel
Industrial
Industrial
Industrial
Industrial-Nub Trans 34.5
Industrial-Sub Trans 115
Irrigation
Commercial Municipal
Water Pumping
Street Lighting
Temporary Service
Resale
Own Use | \$ (65,373) \$ (6,574) \$ (9,100) \$ (67,435) \$ (7,435) \$ (7,435) \$ (7,435) \$ 5 (15,081) \$ \$ - 5 - 5 \$ (17,081) \$ \$ - 5 - 5 \$ 177 \$ 917,320 \$ \$ (196) \$ \$ (773) \$ \$ (197) \$ \$ 313 \$ \$ (109) \$ \$ (1937) \$ \$ 313 \$ \$ \$ (1097) \$ \$ 313 \$ \$ \$ (1097) \$ \$ 313 \$ \$ \$ (1097) \$ \$ 313 \$ \$ \$ (1097) \$ \$ 313 \$ \$ \$ (1097) \$ \$ 313 \$ \$ \$ (1097) \$ \$ 313 \$ \$ \$ (1097) \$ \$ 313 \$ \$ \$ (1097) \$ \$ \$ 313 \$ \$ \$ (1097) \$ \$ \$ 313 \$ \$ \$ (1097) \$ \$ \$ 313 \$ \$ \$ (1097) \$ \$ \$ 313 \$ \$ \$ \$ (1097) \$ \$ \$ \$ 313 \$ \$ \$ \$ (1097) \$ \$ \$ \$ \$ 313 \$ \$ \$ \$ (1097) \$ \$ \$ \$ \$ 313 \$ \$ \$ \$ \$ \$ (1097) \$ \$ \$ \$ \$ 313 \$ \$ \$ \$ \$ \$ \$ \$ \$ 747,563 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | (56,165) \$ (56,165) \$ (5,633) \$ (6,2476) \$ (3,364) \$ (3,364) \$ (3,371) \$ 5 - \$ (3,364) \$ (5,673 \$ (3,371) \$ 5 - \$ (3,371) \$ 5 - \$ (3,564) \$ (13,371) \$ 5 (22) \$ 5 (17,51) \$ 5 (2,235) \$ 5 (2,235) \$ 5 - \$ 8 02,111 \$

 | (56,687) \$
(6,050) \$
(3,338) \$
(3,86,666) \$
(3,542) \$
(14,150) \$
- \$
959,258 \$
(11,65) \$
(1,765) \$
(2,518) \$
(2,518) \$
(37) \$
- \$
807,235 \$ | (12,131) \$
(2,276) \$
(1,258) \$
(30,585) \$
(299) \$
(7,663) \$
- \$
(7,663) \$
- \$
(1,500,255 \$
(207) \$
(454) \$
(207) \$
(454) \$
(37) \$
(1,069) \$
37 \$
(1,069) \$
37 \$
(1,069) \$
37 \$
(1,064),772 \$ | 38,854 \$
3,769 \$
5,464 \$
58,231 \$
1,005 \$
16,399 \$
- \$
1,024,435 \$
1,024,435 \$
1,024,435 \$
1,024,435 \$
2,279 \$
1,024,435 \$
- \$
2,279 \$
1,025,435 \$
1,105,554 \$
 | 27,867 \$
708 \$
2,972 \$
15,040 \$
1,366 \$
2,714 \$
- \$
1,315,844 \$
582 \$
90 \$
51,315,844 \$
582 \$
90 \$
5,502 \$
5 \$
5 \$
5 \$
1,369,315 \$ | 91,909 \$
4,185 \$
8,424 \$
2,958 \$
19,198 \$
- \$
1,219,992 \$
2,267 \$
1,219,992 \$
2,267 \$
1,219,992 \$
2,267 \$
4,178 \$
2,407 \$
2,407 \$
1,439,730 \$ | 7,165 \$
435 \$
630 \$
8,631 \$
2,430 \$
- \$
1,199,497 \$
308 \$
1,198,497 \$
308 \$
118 \$
308 \$
111 \$
- \$
308 \$
111 \$
- \$
308 \$
 | (650) \$
(233) \$
152 \$
(4,385) \$
1366 \$
(1,657) \$
- \$
1,355,540 \$
(137) \$
(135) \$
(137) \$
(137) \$
(135) \$
(137) | 50,613
2,095
7,572
59,279
2,670
12,962
-
5,723
71
1,438,019
4,74
420
2,985
1,826
40
-
-
1,584,749 | \$ 103,636 \$
\$ 7,076 \$
\$ 14,179 \$
\$ 167,048 \$
\$ 5,860 \$
\$ 5,860 \$
\$ 46,936 \$
\$ 3,540 \$
\$ 3,540 \$
\$ 1,308,515 \$
\$ 1,308,515 \$
\$ 1,308,515 \$
\$ 5,525 \$
\$ 1,308,515 \$
\$ 5,525 \$
\$ 1,3669,845 \$
\$ 1,669,845 \$ | 101.111 \$ 10.419 \$ 12.638 \$ 129.370 \$ 6.300 \$ 39.282 \$ | 230,149
7,922
24,910
296,535
10,334
87,998
-
14,781
2,179
13,914,967
4,177
3,053
14,555
11,415
274
-
-
14,623,250
 |
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Lights Temp Resale Own Use Cons Totals by Ref Res	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 15 8 1.441 5 1.442.1 16 1.442.2 15 16 10 1.442.1 10 1.444.1 17 11 1.447. 14 1.442.3 stail Rate Class 1 1.440.	Residential Heating Commercial Small Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Prcing Industrial-Sub Trans 14.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale Own Use	\$ (65,373) \$ (6,574) \$ (9,100) \$ (67,435) \$ (15,081) \$ (15,081) \$ - \$ 167 \$ 917,320 \$ (96) \$ (793) \$ (1,937) \$ 313 \$ (1,937) \$ (1,	5 (56,165) \$ 5 (5,633) \$ 5 (8,244) \$ 5 (8,244) \$ 5 (8,2476) \$ 5 (3,364) \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 956,074 \$ 5 (628) \$ 5 - \$ 5 6 6 680 \$ 5 - \$ 5 6 6 620 \$ 5 - \$ 5 6 6 680 \$ 6 - \$ 5 6 6 - \$ 5 6 6 802,111 \$ 6 802,111 \$	(56,687) \$ (6,050) \$ (8,338) \$ (3,542) \$ (14,150) \$ - \$ 6052 \$ 959,258 \$ (11765) \$ (2,518) \$ (2,518) \$ (37) \$ - \$ 807,235 \$	(12,131) \$ (2,276) \$ (1,258) \$ (30,585) \$ (299) \$ (7,663) \$ (7,663) \$ (7,663) \$ (7,663) \$ (207) \$ (207	38,854 \$ 3,769 \$ 5,464 \$ 58,231 \$ 1,005 \$ 16,399 \$ - \$ \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,024 \$ 724 \$ 1,006 \$ 2,279 \$ 1,006 \$ 2,279 \$ 1,154,554 \$ May 12,302	27.867 \$ 708 \$ 2.972 \$ 15,040 \$ 2.714 \$ 2.714 \$ 1.315,844 \$ 582 \$ 900 \$ 1.507 \$ 502 \$ 502 \$ 502 \$ 5 \$ - \$ 1.369,315 \$	91,009 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$	7,165 \$ 435 \$ 630 \$ 8,631 \$ - 3 14,199 \$ 2,430 \$ - 5 14,199,497 \$ 308 \$ 178 \$ 308 \$ 11,199,497 \$ 308 \$ 11,199,497 \$ 308 \$ 11,220,308 \$ 11,220,308 \$	(650) \$ (233) \$ (233) \$ 152 \$ (4,385) \$ 136 \$ (1,657) \$ 4,264 \$ 1,18 \$ 1,355,540 \$ (137) \$ (137) \$ (137) \$ (137) \$ (122) \$ (6) \$ - \$ 1,352,902 \$	50.613 2,095 7,572 59,279 2,670 12,962 - 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749 0,000 - 1,584,749	\$ 103.636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 5,860 \$ \$ 46,936 \$ \$ 46,936 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$ \$ 1,405 \$ \$ 1,609,845 \$ \$ 1,609,845 \$ \$ 1,609,845 \$ \$ 1,208 \$\\ 1,208	101.111 \$ 10.419 \$ 12.638 \$ 129.370 \$ 6.300 \$ 39.282 \$ 1.255 \$ 171 \$ 1.255 \$ 171 \$ 1.070.220 \$ 1.416 \$ 3.440 \$ 4.307 \$ 1.17 \$ - \$ 1.380,168 \$ Dec 12.251	230,149 7,922 24,910 296,535 10,334 87,998 7,179 13,914,967 4,177 3,053 14,555 11,415 274 - 14,623,250 Avg Cons 12,299
Res Res Comm Comm Ind Ind Ind Ind Ind Comm WP Lights Temp Resale Own Use Cons Totals by Ref Res Res Comm	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.1 6 1.442.2 7 12 1.442.2 9 1.442.2 15 8 1.444 5 1.442.15 16 10 1.444.17 11 1.447. 14 1.442.3 tail Rate Class 1 1.440. 13	Residential Heating Commercial Small Commercial Space Heating Industrial Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 315 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale Own Use	\$ (65,373) \$ (6,574) \$ (9,100) \$ (67,435) \$ (3,336) \$ (15,081) \$ - 3 \$ 157 \$ 917,320 \$ (960) \$ (793) \$ (1937) \$	5 (56,165) \$ 5 (5,633) \$ 5 (8,244) \$ 5 (8,247) \$ 5 (3,364) \$ 5 - \$ 5 - \$ 5 956,074 \$ 5 (622) \$ 5 (522) \$ 5 (522) \$ 5 (52) \$ 5 (52) \$ 5 (52) \$ 5 (52) \$ 5 (52) \$ 5 (52) \$ 5 (52) \$ 5 (52) \$ 5 (52) \$ 5 (52) \$ 6 (52) \$ 5 (52) \$ 5 (52) \$ 5 (52) \$ 5 802,111 \$ Feb 12,261 679	(56,687) \$ (6,050) \$ (8,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (116) \$ (2,518) \$ (2,518) \$ (2,518) \$ (3,77) \$ (2,518) \$ (3,77) \$ - \$ 807,235 \$	(12,131) \$ (2,276) \$ (30,585) \$ (30,585) \$ (299) \$ (7,663) \$ - \$ (7,663) \$ - \$ (1,150,255 \$ (207) \$ (1,059) \$ (237) \$ (1,059) \$ (1,059) \$ 37 \$ -	38,854 \$ 3,769 \$ 5,464 \$ 68,231 \$ 1,905 \$ 16,399 \$ - \$ 1,024,435 \$ 1,024,435 \$ 724 \$ 1,024,435 \$ 724 \$ 1,026 \$ 2,279 \$ 1,154,554 \$ 1,154,554 \$	27,867 \$ 708 \$ 2,972 \$ 15,040 \$ 1,366 \$ 2,714 \$ - \$ 1,315,844 \$ 582 \$ 90 \$ 1,307 \$ 502 \$ 5 \$ 5 \$ 1,369,315 \$ 1,369,315 \$	91,000 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 1148 \$ 1,219,992 \$ 2,267 \$ 1,419,730 \$ 1,439,730 \$ Jul 12,352 699	7,165 \$ 435 \$ 630 \$ 8,631 \$ 2,430 \$ - \$ 1,199,497 \$ 308 \$ 11,199,497 \$ 308 \$ 308 \$ 308 \$ 11,220,308 \$ 1,220,308 \$	(650) \$ (233) \$ 152 \$ (4,385) \$ 1365 \$ 1365 \$ (1,657) \$ - 4,264 \$ 1,355,540 \$ (137) \$	50,613 2,095 7,572 59,279 2,670 12,962 - 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749 Oct 12,295 6866	\$ 103.636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 5,860 \$ \$ 46,936 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$ \$ 1,208,515 \$ \$ 2,515 \$ \$ 3,515	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 1,270 \$ 1,2020 \$ 1,2020 \$ 1,416 \$ 4,307 \$ 1,171 \$ - \$ 1,380,168 \$ 12,251 695	230,149 7,922 24,910 296,535 10,334 87,998 - 14,781 2,179 13,914,967 4,177 3,063 14,455 11,415 2,74 - - 14,623,250 Avg Cons 12,299 690
Res Res Comm Comm Ind Ind Ind Ind Irr Comm WP Lights Temp Resale Own Use Cons Totals by Ref Res Res Comm Comm Comm	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 15 8 1.441 5 1.442.15 16 10 1.444.17 11 1.442.3 4 1.442.3 13 2 1.442.1 3 1.442.1 3 1.442.1 3 1.442.1 4 1.442.1	Residential Heating Commercial Small Commercial Small Commercial Space Heating Industrial Industrial Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale Own Use Residential Residential Residential Commercial Space Heating	\$ (65,373) 4 \$ (6,574) 5 \$ (9,100) 5 \$ (7,435) 5 \$ (3,836) 9 \$ (15,081) 5 \$ - 5 \$ 167 5 \$ 917,320 5 \$ (7733) 5 \$ (196) 5 \$ (7733) 5 \$ (1937) 5 \$ (193	(56,165) \$ 5 (56,33) \$ 5 (5,633) \$ 6 (62,476) \$ 5 (3,364) \$ 5 (1,371) \$ 5 - \$ 5 956,074 \$ 5 (17,51) \$ 5 (2,235) \$ 6 (62) \$ 6 (2,235) \$ 5 - \$ 8 956,074 \$ 5 (17,51) \$ 5 - \$ 8 92,111 \$	(56,687) \$ (6,050) \$ (3,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (11,65) \$ (1,765) \$ (2,518) \$ (2,518) \$ (37) \$ - \$ 807,235 \$ Mar 12,278 683 2,641 1,263 43	(12,131) \$ (2,276) \$ (1,258) \$ (30,585) \$ (30,585) \$ (30,585) \$ (7,663) \$ - \$ (1,500,255 \$ (207) \$ (454) \$ 237 \$ (1,069) \$ 37 \$ (1,064),772 \$ (1,065),772 \$ (1,064),772 \$ (1,064)	38,854 \$ 3,769 \$ 5,464 \$ 5,8231 \$ 1,05 \$ 1,024 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,104,554 \$ 1,154,554 \$ 1,154,554 \$ 2,634 1,274 1,274 42	27,867 \$ 708 \$ 2,972 \$ 15,040 \$ 1,366 \$ 2,714 \$ - \$ 1,315,844 \$ 582 \$ 90 \$ 51,315,844 \$ 582 \$ 90 \$ 5,52 \$ 5 \$ 5 \$ 5 \$ 1,369,315 \$ 1,369,315 \$	91,009 \$ 4,185 \$ 8,424 \$ 2,958 \$ 19,198 \$ - \$ 1,219,992 \$ 2,267 \$ 1,219,992 \$ 2,267 \$ 1,219,992 \$ 2,267 \$ 4,178 \$ 2,407 \$ 2,407 \$ 4,178 \$ 2,407 \$ 1,439,730 \$ 1,439,730 \$	7,165 \$ 435 \$ 630 \$ 8,631 \$ - \$ 1,430 \$ - \$ 1,199,497 \$ 308 \$ 118 \$ - \$ 1,199,497 \$ 308 \$ 118 \$ - \$ 1,220,308 \$ 1,220,308 \$ 1,220,308 \$	(650) \$ (233) \$ 152 \$ (4,385) \$ 1366 \$ 1366 \$ 14,657) \$ - \$ 1,355,540 \$ 1137 \$ (137) \$	50,613 2,095 7,572 59,279 2,670 12,962 - - 5,723 71 1,438,019 4,74 420 2,985 1,826 40 - - 1,584,749 Oct 12,295 6,868 2,603 1,325 4,686	\$ 103,636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 46,936 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 5,525 \$ \$ 1,308,515 \$ \$ 5,525 \$ \$ 1,487 \$ \$ 5,525 \$ \$ 1,669,845 \$ \$ 1,669,845 \$ \$ 1,669,845 \$	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ - \$ 1,255 \$ 1,275 \$ 1,272 \$ 1,216 \$ 3,440 \$ 4,307 \$ 1,380,168 \$ 1,380,168 \$ 12,251 \$ 2,607 1,332 46 \$	230,149 7,922 24,910 296,535 10,334 87,998 - 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 14,555 11,415 274 - 14,623,250 Avg Cons 12,299 690 2,629 1,292 45
Res Res Comm Comm Ind Ind Ind Ind Irr Comm WP Lights Temp Resale Own Use Cons Totals by Ref Res Res Comm Comm Comm	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 9 1.442.2 15 8 1.441 5 1.442.15 16 10 1.444. 17 11 1.447. 14 1.442.3 tail Rate Class 1 1.440. 13 2 1.442.1	Residential Heating Commercial Small Commercial Sala Commercial Large Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 31.5 Industrial-Sub Trans 31.5	\$ (65,373) \$ (6,574) \$ (9,100) \$ (67,435) \$ (15,081) \$ (3,336) \$ (15,081) \$ - \$ 167 \$ 917,320 \$ (1937) \$ (1937)	5 (56,165) \$ 5 (5,633) \$ 5 (8,244) \$ 5 (8,2476) \$ 5 (3,364) \$ 5 - \$ 5 - \$ 5 956,074 \$ 5 (628) \$ 5 (17,51) \$ 5 - \$ 5 (622) \$ 5 - \$ 5 802,111 \$ Feb 12,261 6,790 2,660 1,246	(56,687) \$ (6,050) \$ (8,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (116) \$ (1765) \$ (2,518) \$ (2,518) \$ (3,542) \$ (1765) \$ (2,518) \$ (3,765) \$ (2,518) \$ (3,77) \$ - \$ 807,235 \$	(12,131) \$ (2,276) \$ (30,585) \$ (30,585) \$ (299) \$ (7,663) \$ - \$ (7,663) \$ - \$ (1,500,255 \$ (207) \$ (1,500,255 \$ (207) \$ (1,500,255 \$ (207) \$ (1,069) \$ (237) \$ (1,069) \$ - \$ 37 \$ - \$ 5 - \$ (1,069) \$ (237) \$ (1,069) \$ - \$ (1,069) \$ (1,	38,854 \$ 3,769 \$ 5,464 \$ 5,8231 \$ 1,005 \$ 1,6399 \$ - \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 2,279 \$ 1,106 \$ - \$ 1,154,554 \$ May 12,302 685 2,634 2,274 \$	27.867 \$ 708 \$ 2.972 \$ 15,040 \$ 2.714 \$ - \$ 1.315,844 \$ 582 \$ 90 \$ 1.507 \$ 502 \$ 5 \$ 5 \$ 1.369,315 \$ 1.369,315 \$	91,000 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 1,219,992 \$ 2,267 \$ 1,219,992 \$ 2,267 \$ 1,66 \$ 4,178 \$ 2,407 \$ 2,407 \$ 1,439,730 \$ 1,439,730 \$ Jul 12,352 6,99 2,620 1,309	7,165 \$ 435 \$ 630 \$ 8,631 \$ 190 \$ 2,430 \$ 197 \$ 1,199,497 \$ 1,199,497 \$ 368 \$ 308 \$ 308 \$ 11 \$ - \$ 1,220,308 \$ 12,261 702 2,615 1,314	(650) \$ (233) \$ (233) \$ (152 \$ (4,385) \$ 136 \$ 136 \$ (1,657) \$ (1,657) \$ (1,657) \$ (1,37) \$ (1	50.613 2,095 7,572 59,279 2,670 12,962 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749 Oct 12,295 6,866 2,603 1,325	\$ 103.636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 46,936 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$ \$ 1,417 \$ \$ 1,427 \$ \$ 1,469,845 \$ \$ 1,669,845 \$ \$ 1,669,845 \$ \$ 1,669,845 \$ \$ 1,269 700 2,607 1,322	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 1,255 \$ 1,202 \$ 1,202 \$ 1,416 \$ 3,440 \$ 4,307 \$ 1,380,168 \$ 1,380,168 \$ 2,607 2,607 1,332 \$	230,149 7,922 24,910 296,535 10,334 87,998 - 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 274 - - 14,623,250 Avg Cons 12,299 690 2,629 1,292
Res Res Comm Comm Ind Ind Ind Ind Irr Comm WP Lights Temp Resale Own Use Cons Totals by Ref Res Res Comm Comm Comm	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 15 8 1.441. 5 1.442.15 16 10 1.444.17 11 1.447. 14 1.442.3 14 1.442.3 13 2 1.442.1 3 1.442.1 4 1.442.7 7 7	Residential Heating Commercial Small Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 14.5 Industrial-Sub Trans 14.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale Own Use Resale Own Use	\$ (65,373) 4 \$ (6,574) 5 \$ (9,100) 5 \$ (7,435) 5 \$ (3,836) 9 \$ (15,081) 5 \$ - 5 \$ 167 5 \$ 917,320 5 \$ (7733) 5 \$ (196) 5 \$ (7733) 5 \$ (1937) 5 \$ (193	(56,165) \$ 5 (56,33) \$ 5 (5,633) \$ 6 (62,476) \$ 5 (3,364) \$ 5 (3,364) \$ 5 (1,371) \$ 5 - \$ 5 956,074 \$ 5 (1751) \$ 5 (2,235) \$ 5 - \$ 8 956,074 \$ 5 (2,235) \$ 5 - \$ 6 (1751) \$ 5 - \$ 8 92,111 \$ 8 802,111 \$ 79 2,660 1,246 44	(56,687) \$ (6,050) \$ (3,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (11,65) \$ (1,765) \$ (2,518) \$ (2,518) \$ (37) \$ - \$ 807,235 \$ Mar 12,278 683 2,641 1,263 43	(12,131) \$ (2,276) \$ (1,258) \$ (30,585) \$ (30,585) \$ (30,585) \$ (7,663) \$ - \$ (1,500,255 \$ (207) \$ (454) \$ 237 \$ (1,069) \$ 37 \$ (1,064),772 \$ (1,064),	38,854 \$ 3,769 \$ 5,464 \$ 5,8231 \$ 1,05 \$ 1,024 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,104,554 \$ 1,154,554 \$ 1,154,554 \$ 2,634 1,274 1,274 42	27,867 \$ 708 \$ 2,972 \$ 15,040 \$ 1,366 \$ 2,714 \$ - \$ 1,315,844 \$ 582 \$ 90 \$ 51,315,844 \$ 582 \$ 90 \$ 5,52 \$ 5 \$ 5 \$ 5 \$ 1,369,315 \$ 1,369,315 \$	91,009 \$ 4,185 \$ 8,424 \$ 2,958 \$ 19,198 \$ - \$ 1,219,992 \$ 2,267 \$ 1,219,992 \$ 2,267 \$ 1,219,992 \$ 2,267 \$ 4,178 \$ 2,407 \$ 2,407 \$ 2,407 \$ 1,439,730 \$ 1,439,730 \$	7,165 \$ 435 \$ 630 \$ 8,631 \$ - \$ 1,430 \$ - \$ 1,199,497 \$ 308 \$ 118 \$ - \$ 1,199,497 \$ 308 \$ 118 \$ - \$ 1,220,308 \$ 1,220,308 \$ 1,220,308 \$	(650) \$ (233) \$ 152 \$ (4,385) \$ 1366 \$ 1366 \$ 14,657) \$ - \$ 1,355,540 \$ 1137 \$ (137) \$	50,613 2,095 7,572 59,279 2,670 12,962 - - 5,723 71 1,438,019 4,74 420 2,985 1,826 40 - - 1,584,749 Oct 12,295 6,868 2,603 1,325 4,686	\$ 103,636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 46,936 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 5,525 \$ \$ 1,308,515 \$ \$ 5,525 \$ \$ 1,487 \$ \$ 5,525 \$ \$ 1,669,845 \$ \$ 1,669,845 \$ \$ 1,669,845 \$	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ - \$ 1,255 \$ 1,275 \$ 1,272 \$ 1,216 \$ 3,440 \$ 4,307 \$ 1,380,168 \$ 1,380,168 \$ 12,251 \$ 2,607 1,332 46 \$	230,149 7,922 24,910 296,535 10,334 87,998 - 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 14,555 11,415 274 - - 14,623,250 Avg Cons 12,299 690 2,629 1,292 45
Res Res Comm Comm Ind Ind Ind Ind Irr Comm WP Lights Temp Resale Own Use Cons Totals by Ref Res Res Comm Comm Comm	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 15 8 1.441 5 1.442.2 15 16 10 1.442.1 11 1.447. 14 1.442.3 x 1.442.1 3 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 7 12 1.442.2 7 12 1.442.2 7 12 1.442.2 7 12 1.442.2 7 12 1.442.2 7 12 1.442.2 7 12 1.442.2 13 1.442.1 14 1.442.2 14	Residential Heating Commercial Small Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale Own Use Residential Residential Heating Commercial Small Commercial Small Commercial Small	\$ (65,373) 4 \$ (6,574) 5 \$ (9,100) 5 \$ (7,435) 5 \$ (3,836) 9 \$ (15,081) 5 \$ - 5 \$ 167 5 \$ 917,320 5 \$ (7733) 5 \$ (196) 5 \$ (7733) 5 \$ (1937) 5 \$ (193	(56,165) \$ 5 (56,33) \$ 5 (5,633) \$ 6 (62,476) \$ 5 (3,364) \$ 5 (3,364) \$ 5 (1,371) \$ 5 - \$ 5 956,074 \$ 5 (1751) \$ 5 (2,235) \$ 5 - \$ 8 956,074 \$ 5 (2,235) \$ 5 - \$ 6 (1751) \$ 5 - \$ 8 92,111 \$ 8 802,111 \$ 79 2,660 1,246 44	(56,687) \$ (6,050) \$ (3,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (11,65) \$ (1,765) \$ (2,518) \$ (2,518) \$ (37) \$ - \$ 807,235 \$ Mar 12,278 683 2,641 1,263 43	(12,131) \$ (2,276) \$ (1,258) \$ (30,585) \$ (30,585) \$ (30,585) \$ (7,663) \$ - \$ (1,500,255 \$ (207) \$ (454) \$ 237 \$ (1,069) \$ 37 \$ (1,064),772 \$ (1,064),	38,854 \$ 3,769 \$ 5,464 \$ 5,8231 \$ 1,05 \$ 1,024 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,104,554 \$ 1,154,554 \$ 1,154,554 \$ 2,634 1,274 1,274 42	27,867 \$ 708 \$ 2,972 \$ 15,040 \$ 1,366 \$ 2,714 \$ - \$ 1,315,844 \$ 582 \$ 90 \$ 51,315,844 \$ 582 \$ 90 \$ 5,52 \$ 5 \$ 5 \$ 5 \$ 1,369,315 \$ 1,369,315 \$	91,009 \$ 4,185 \$ 8,424 \$ 2,958 \$ 19,198 \$ - \$ 1,219,992 \$ 2,267 \$ 1,219,992 \$ 2,267 \$ 1,219,992 \$ 2,267 \$ 4,178 \$ 2,407 \$ 2,407 \$ 2,407 \$ 1,439,730 \$ 1,439,730 \$	7,165 \$ 435 \$ 630 \$ 8,631 \$ - \$ 1,430 \$ - \$ 1,199,497 \$ 308 \$ 118 \$ - \$ 1,199,497 \$ 308 \$ 118 \$ - \$ 1,220,308 \$ 1,220,308 \$ 1,220,308 \$	(650) \$ (233) \$ 152 \$ (4,385) \$ 1366 \$ 1366 \$ 14,657) \$ - \$ 1,355,540 \$ 1137 \$ (137) \$	50,613 2,095 7,572 59,279 2,670 12,962 - - 5,723 71 1,438,019 4,74 420 2,985 1,826 40 - - 1,584,749 Oct 12,295 6,868 2,603 1,325 4,686	\$ 103,636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 46,936 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 5,525 \$ \$ 1,308,515 \$ \$ 5,525 \$ \$ 1,487 \$ \$ 5,525 \$ \$ 1,669,845 \$ \$ 1,669,845 \$ \$ 1,669,845 \$	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ - \$ 1,255 \$ 1,275 \$ 1,272 \$ 1,216 \$ 3,440 \$ 4,307 \$ 1,380,168 \$ 1,380,168 \$ 12,251 \$ 2,607 1,332 46 \$	230,149 7,922 24,910 296,535 10,334 87,998 - 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 14,555 11,415 274 - - 14,623,250 Avg Cons 12,299 690 2,629 1,292 45
Res Ress Comm Comm Ind Ind Ind Ind Ind Ind Ind Ind Comm WP Lights Temp Resale Own Use Cons Totals by Ref Res Res Comm Comm Comm Comm Ind Ind Ind Ind Ind Ind Ind Ind Ind Ind	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 15 8 1.441. 5 1.442.15 16 10 1.444.17 11 1.447. 14 1.442.3 14 1.442.3 13 2 1.442.1 3 1.442.1 4 1.442.7 7 7	Residential Heating Commercial Small Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 14.5 Industrial-Sub Trans 14.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale Own Use Resale Own Use	\$ (65,373) 4 \$ (6,574) 5 \$ (9,100) 5 \$ (7,435) 5 \$ (3,836) 9 \$ (15,081) 5 \$ - 5 \$ 167 5 \$ 917,320 5 \$ (7733) 5 \$ (196) 5 \$ (7733) 5 \$ (1937) 5 \$ (193	(56,165) \$ 5 (56,33) \$ 5 (5,633) \$ 6 (62,476) \$ 5 (3,364) \$ 5 (3,364) \$ 5 (1,371) \$ 5 - \$ 5 956,074 \$ 5 (1751) \$ 5 (2,235) \$ 5 - \$ 8 956,074 \$ 5 (2,235) \$ 5 - \$ 6 (1751) \$ 5 - \$ 8 92,111 \$ 8 802,111 \$ 79 2,660 1,246 44	(56,687) \$ (6,050) \$ (3,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (11,65) \$ (1,765) \$ (2,518) \$ (2,518) \$ (37) \$ - \$ 807,235 \$ Mar 12,278 683 2,641 1,263 43	(12,131) \$ (2,276) \$ (3,0585) \$ (299) \$ (299) \$ (7,663) \$ - \$ (7,663) \$ - \$ (1,50,255 \$ (207) \$ (454) \$ 237 \$ (1,069) \$ 37 \$ (1,069) \$ 37 \$ 1,094,772 \$ 1,094,772 \$	38,854 \$ 3,769 \$ 5,464 \$ 5,8231 \$ 1,05 \$ 1,024 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,104,554 \$ 1,154,554 \$ 1,154,554 \$ 2,634 1,274 1,274 42	27,867 \$ 708 \$ 2,972 \$ 15,040 \$ 1,366 \$ 2,714 \$ - \$ 1,315,844 \$ 582 \$ 90 \$ 51,315,844 \$ 582 \$ 90 \$ 5,52 \$ 5 \$ 5 \$ 5 \$ 1,369,315 \$ 1,369,315 \$	91,000 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 1,219,992 \$ 2,267 \$ 1,219,992 \$ 2,267 \$ 1,439,730 \$ 1,439,730 \$ 1,439,730 \$ 1,439,730 \$	7,165 \$ 435 \$ 630 \$ 8,631 \$ - \$ 1,430 \$ - \$ 1,199,497 \$ 308 \$ 118 \$ - \$ 1,199,497 \$ 308 \$ 118 \$ - \$ 1,220,308 \$ 1,220,308 \$ 1,220,308 \$	(650) \$ (233) \$ 152 \$ (4,385) \$ 136 \$ 136 \$ 1,657) \$ - 4,264 \$ 1,355,540 \$ (137) \$ (13	50,613 2,095 7,572 59,279 2,670 12,962 - - 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749 Oct 12,295 686 2,603 1,325 686 2,603 1,325 1,325	\$ 103,636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$\\\$ 1,3	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 1,275 \$ 1,070,220 \$ 1,416 \$ 4,307 \$ 1,416 \$ 1,417 \$ - \$ 1,380,168 \$ 12,251 \$ 1,380,168 \$ 1,380,168 \$	230,149 7,922 24,910 296,535 10,334 87,998 - 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 14,555 11,415 274 - - 14,623,250 Avg Cons 12,299 690 2,629 1,292 45
Res Ress Comm Comm Ind Ind Ind Ind Ind Ind Comm WP Lights Temp Resale Own Use Cons Totals by Ret Res Res Comm Comm Comm Comm Ind Ind Ind Ind Ind Ind Ind Ind Ind Ind	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 9 1.442.2 9 1.442.2 15 16 10 1.442.1 10 1.442.1 10 1.442.3 11 1.442.3 11 4.442.3 12 1.442.1 3 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 9 1.442.2 15 1.442.2 15 1.442.1 14 1.442.3 14 1.442.3 1	Residential Heating Commercial Small Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale Own Use Residential Residential Heating Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing	\$ (65,373) \$ (6,574) \$ (9,100) \$ (67,435) \$ (3,336) \$ (15,081) \$ - \$ 167 \$ 917,320 \$ (96) \$ (793) \$ (1,937) \$ 313 \$ 313 \$ (1,937) \$ 313 \$ 313 \$ - \$ 747,563 \$ 747,563 \$ - \$ 747,563 \$ - \$ - \$ 1,2287 681 2,689 1,228 44 42 - 1	(56,165) \$ 5 (56,33) \$ 5 (5,633) \$ 6 (62,476) \$ 5 (3,364) \$ 5 (3,364) \$ 5 (1,371) \$ 5 - \$ 5 956,074 \$ 5 (1751) \$ 5 (2,235) \$ 5 - \$ 8 956,074 \$ 5 (2,235) \$ 5 - \$ 6 (1751) \$ 5 - \$ 8 92,111 \$ 8 802,111 \$ 79 2,660 1,246 44	(56,687) \$ (6,050) \$ (3,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (11,65) \$ (1,765) \$ (2,518) \$ (2,518) \$ (37) \$ - \$ 807,235 \$ Mar 12,278 683 2,641 1,263 43	(12,131) \$ (2,276) \$ (30,585) \$ (30,585) \$ (299) \$ (7,663) \$ (7,663) \$ (7,663) \$ (7,663) \$ (10,65) \$ (207) \$ (454) \$ (406) \$ (406) \$ (407) \$ (406) \$ (407) \$ (38,854 \$ 3,769 \$ 5,464 \$ 5,8231 \$ 1,05 \$ 1,024 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,104,554 \$ 1,154,554 \$ 1,154,554 \$ 2,634 1,274 1,274 42	27.867 \$ 708 \$ 2.972 \$ 1.3040 \$ 2.714 \$ 1.315,844 \$ 1.315,844 \$ 900 \$ 1.507 \$ 502 \$ 502 \$ 502 \$ 502 \$ 502 \$ 1.369,315 \$ 1.369,315 \$ 1.369,315 \$	91,009 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 1,219,992 \$ 2,267 \$ 1,566 \$ 4,178 \$ 2,407 \$ 2,407 \$ 2,407 \$ 2,407 \$ 1,266 \$ 4,178 \$ 2,407 \$ 2,407 \$ 1,21,325 6,99 2,620 1,309 46 12 - 1 1 12,352 6,99 2,620 1,309 46 12 - 1 1 12,352 6,99 2,620 1,309 46 12 - 1 1 1 12,352 6,99 2,620 1,309 46 12 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7,165 \$ 435 \$ 630 \$ 8,631 \$ - \$ 1,199,497 \$ 308 \$ 1,220,308 \$ 1,230	(650) \$ (233) \$ (233) \$ 152 \$ (4,385) \$ 135 \$ (4,385) \$ 1,355,540 \$ (137) \$ (1	50.613 2,095 7,572 59,279 2,670 12,962 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749 Oct 12,295 666 2,603 1,325 666 2,603 1,325 46 41 3 - 1 1 4 4	\$ 103.636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 5,860 \$ \$ 46,936 \$ \$ 3,540 \$ \$ 46,936 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$ \$ 1,308,5	101.111 \$ 10.419 \$ 12.638 \$ 129.370 \$ 6.300 \$ 39.282 \$ 1.255 \$ 1.255 \$ 1.71 \$ 1.070.220 \$ 1.416 \$ 3.440 \$ 4.307 \$ 1.17 \$ - \$ 1.380,168 \$ Dec 12.251 695 2.607 1.332 46 13 - 2	230,149 7,922 24,910 296,535 10,334 87,998 - 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 14,555 11,415 274 - - 14,623,250 Avg Cons 12,299 690 2,629 1,292 45
Res Res Comm Comm Ind Ind Ind Ind Ind Comm WP Lights Temp Resale Own Use Cons Totals by Ref Res Comm Comm Comm Comm Ind Ind Ind Ind Ind Ind Ind Ind Ind Ind	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 9 1.442.2 15 8 1.441 5 1.442.15 16 10 1.444. 17 11 1.447. 14 1.442.3 13 1.442.1 4 1.442.1 6 1.442.2 7 14 1.442.1 6 1.442.2 9 1.442.2 1 1.442.2 1 1.442.3 1 1.442.1 1 1.442.2 1 1.442.2	Residential Heating Commercial Small Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 31.5 Industrial-Sub Trans 31.5 Water Pumping Street Lighting Temporary Service Resale Own Use Residential Residential Heating Commercial Small Commercial Space Heating Industrial-Sub Trans 34.5 Industrial-Sub Trans 11.5 Irrigation	\$ (65,373) \$ (6,574) \$ (9,100) \$ (67,435) \$ (3,336) \$ (15,081) \$ - \$ 167 \$ 917,320 \$ (96) \$ (793) \$ (1,937) \$ 313 \$ 313 \$ (1,937) \$ 313 \$ 313 \$ - \$ 747,563 \$ 747,563 \$ - \$ 747,563 \$ - \$ - \$ 1,2287 681 2,689 1,228 44 42 - 1	(56,165) \$ (5,633) \$ (5,633) \$ (8,244) \$ (8,2476) \$ (3,364) \$ (3,364) \$ (3,371) \$ (5,257 \$ (5,257 \$ (5,633) \$ (5,257 \$ (5,636) \$ (5,258 \$ (17,71) \$ (2,235) \$ (2,235) \$ (2,235) \$ (3,802,111 \$ (1,751) \$ (2,256) \$ (2,266) \$ (2,266) \$ (2,266) \$ (2,266) \$ (2,260) \$ (1,246) 444 9 - 1 4 23	(56,687) \$ (6,050) \$ (3,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (11,65) \$ (1,765) \$ (2,518) \$ (2,518) \$ (37) \$ - \$ 807,235 \$ Mar 12,278 683 2,641 1,263 43	(12,131) \$ (2,276) \$ (30,585) \$ (30,585) \$ (299) \$ (7,663) \$ - \$ (207) \$ (1,500,255 \$ (207) \$ (1,500,255 \$ (207) \$ (1,500,255 \$ (207) \$ (1,069) \$ (37) \$ - \$ (1,069) \$ (1,069) \$ - \$ - \$ (1,069) \$ (1,069) \$ -	38,854 \$ 3,769 \$ 5,464 \$ 58,231 \$ 1,005 \$ 16,399 \$ 127 \$ 1,024,435 \$ 1,024,435 \$ 724 \$ 1,026 \$ 2,279 \$ 14 \$ 2,279 \$ 1,154,554 \$ May 12,302 685 2,634 1,274 42 9 - 1 1 4 38	27.867 \$ 708 \$ 2.972 \$ 15,040 \$ 1.356 \$ 2.714 \$ - \$ 1.315,844 \$ 582 \$ 502 \$ 552 \$ 552 \$ 1.369,315 \$ 1.369,315 \$ 1.369,315 \$ 1.369,315 \$	91,000 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 1,219,992 \$ 2,267 \$ 1,566 \$ 4,178 \$ 2,407 \$ 2,407 \$ 1,666 \$ 1,439,730 \$ 1,510	7,165 \$ 435 \$ 630 \$ 8,631 \$ - \$ 1,199,497 \$ 308 \$ 1,220,308 \$ 1,230	(650) \$ (233) \$ (233) \$ 152 \$ (4,385) \$ 135 \$ (4,385) \$ 1,355,540 \$ (137) \$ (1	50,613 2,095 7,572 59,279 2,670 12,962 5,723 71 1,438,019 474 470 2,985 1,826 40 - - 1,584,749 0 0 ct 12,295 686 2,603 1,325 686 2,603 1,325 686 2,603 1,325 686 2,603 1,325 1,295 686 2,603 1,325 1,295 686 2,603 1,325 1,295 686 2,603 1,225 686 2,603 1,225 686 2,603 1,225 1,295	\$ 103.636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 5,860 \$ \$ 46,936 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$\\\$ 1,	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 1,171 \$ 1,2020 \$ 1,416 \$ 3,440 \$ 4,307 \$ 1,177 \$ - \$ 1,380,168 \$ 12,251 6995 2,607 1,332 46 13 - 2 13 - - 2 1 13	230,149 7,922 24,910 296,535 10,334 87,998 - 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 2774 - - 14,623,250 Avg Cons 12,299 690 2,629 1,292 45 11 - 1 1 1
Res Ress Comm Comm Ind Ind Ind Ind Ind Ind Ind Comm WP Lights Temp Resale Own Use Cons Totals by Ref Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Ind Ind Ind	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 9 1.442.2 15 8 1.441 5 1.442.15 16 10 1.444.17 11 1.447. 14 1.442.3 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 13 1442.1 13 1.442.1 13 1.442.1 14 1.442.2 7 12 1.442.2 13 14 1.442.1 13 1.442.1 14	Residential Heating Commercial Small Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale Own Use Residential Residential Residential Heating Commercial Space Heating Industrial Space Heating Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 34.5	\$ (65,373) \$ (66,574) \$ (9,100) \$ (67,435) \$ (3,336) \$ (67,435) \$ (3,336) \$ (15,081) \$ \$ - \$ 167 \$ 917,320 \$ (960) \$ (960) \$ (973) \$ (960) \$ (973) \$ (961) \$ (961) \$ (963) \$ (964) \$ (963) \$ (964) \$ (5 (56,165) \$ 5 (5,633) \$ 5 (8,244) \$ 5 (8,2476) \$ 5 (3,364) \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 956,074 \$ 5 (17,51) \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 6 - \$ 7 </th <th>(56,687) \$ (6,050) \$ (3,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (11,65) \$ (1,765) \$ (2,518) \$ (2,518) \$ (3,75) \$ 807,235 \$ Mar 12,278 683 2,641 1,263 439 9 - 1 1 4</th> <th>(12,131) \$ (2,276) \$ (3,0585) \$ (2,276) \$ (3,0585) \$ (2,97) \$ (7,663) \$ - \$ (2,645) \$ (2,07) \$ (1,069) \$ 377 \$ (1,069) \$ 377 \$ 1,094,772 \$ 1,094,772 \$ 1,094,772 \$ 1,094,772 \$</th> <th>38,854 \$ 3,769 \$ 5,464 \$ 56,231 \$ 1,905 \$ 16,399 \$ - \$ 1,024,435 \$ 724 \$ 724 \$ 724 \$ 724 \$ 724 \$ 724 \$ 1,024,435 \$ 1,154,554 \$ 1,154,554 \$ May May 12,302 685 2,634 1,274 42 9 - 1 1 4 38 147</th> <th>27,867 \$ 708 \$ 2,972 \$ 15,040 \$ \$ 1,315,844 \$ \$ 1,315,844 \$ </th> <th>91,909 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 114 \$ 1,219,992 \$ 2,267 \$ 1,409,730 \$ 1,430,730 \$ 1,430,730 \$ 1,440 \$</th> <th>7,165 \$ 435 \$ 630 \$ 8,631 \$ - 3 1,199,497 \$ 308 \$ 1,199,497 \$ 308 \$ 1,220,308 \$ 1,320 \$ 1,220,308 \$ 1,320 \$ 1,</th> <th>(650) \$ (233) \$ (233) \$ (233) \$ (233) \$ (235) \$ (235) \$ (235) \$ (235) \$ (235) \$ (235) \$ (255)</th> <th>50,613 2,095 7,572 59,279 2,670 12,962 - - 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749 Oct 12,295 6,886 2,603 1,325 6,866 2,603 1,325 4,64 1,325 1,</th> <th>\$ 103,636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 147,048 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$\\\$ 1,308,515 \$\\\$ 1,308,515 \$\\\$ 1,308,515 \$\\\$ 1,</th> <th>101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 1,171 \$ 1,2020 \$ 1,2020 \$ 1,2020 \$ 1,416 \$ 4,307 \$ 1,416 \$ 1,340,168 \$ 1,380,168 \$ 1,380,168 \$ 2,607 1,332 46 13 - 2 1 4 22 141</th> <th>230,149 7,922 24,910 296,535 10,334 87,998 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 2,74 - - 14,623,250 Avg Cons 12,299 690 2,629 1,292 45 11 - 1 4 31 145</th>	(56,687) \$ (6,050) \$ (3,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (11,65) \$ (1,765) \$ (2,518) \$ (2,518) \$ (3,75) \$ 807,235 \$ Mar 12,278 683 2,641 1,263 439 9 - 1 1 4	(12,131) \$ (2,276) \$ (3,0585) \$ (2,276) \$ (3,0585) \$ (2,97) \$ (7,663) \$ - \$ (2,645) \$ (2,07) \$ (1,069) \$ 377 \$ (1,069) \$ 377 \$ 1,094,772 \$ 1,094,772 \$ 1,094,772 \$ 1,094,772 \$	38,854 \$ 3,769 \$ 5,464 \$ 56,231 \$ 1,905 \$ 16,399 \$ - \$ 1,024,435 \$ 724 \$ 724 \$ 724 \$ 724 \$ 724 \$ 724 \$ 1,024,435 \$ 1,154,554 \$ 1,154,554 \$ May May 12,302 685 2,634 1,274 42 9 - 1 1 4 38 147	27,867 \$ 708 \$ 2,972 \$ 15,040 \$ \$ 1,315,844 \$ \$ 1,315,844 \$ 	91,909 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 114 \$ 1,219,992 \$ 2,267 \$ 1,409,730 \$ 1,430,730 \$ 1,430,730 \$ 1,440 \$	7,165 \$ 435 \$ 630 \$ 8,631 \$ - 3 1,199,497 \$ 308 \$ 1,199,497 \$ 308 \$ 1,220,308 \$ 1,320 \$ 1,220,308 \$ 1,320 \$ 1,	(650) \$ (233) \$ (233) \$ (233) \$ (233) \$ (235) \$ (235) \$ (235) \$ (235) \$ (235) \$ (235) \$ (255)	50,613 2,095 7,572 59,279 2,670 12,962 - - 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749 Oct 12,295 6,886 2,603 1,325 6,866 2,603 1,325 4,64 1,325 1,	\$ 103,636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 147,048 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$\\\$ 1,308,515 \$\\\$ 1,308,515 \$\\\$ 1,308,515 \$\\\$ 1,	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 1,171 \$ 1,2020 \$ 1,2020 \$ 1,2020 \$ 1,416 \$ 4,307 \$ 1,416 \$ 1,340,168 \$ 1,380,168 \$ 1,380,168 \$ 2,607 1,332 46 13 - 2 1 4 22 141	230,149 7,922 24,910 296,535 10,334 87,998 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 2,74 - - 14,623,250 Avg Cons 12,299 690 2,629 1,292 45 11 - 1 4 31 145
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Comm WP Resale Own Use Cons Totals by Ref Res Res Comm Comm Comm Comm Ind Ind Ind Ind Ind Ind Inf Inf Inf Inf Inf Inf Inf Inf Inf Inf	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 9 1.442.2 15 8 1.441 17 11 1.442.1 14 1.442.1 14 1.442.1 14 1.442.2 9 1.442.2 15 1.442.2 14 1.442.1 14 1.442.2 15 1.442.2 15 1.442.2 15 1.442.2 15 1.442.2 15 1.442.2 15 1.442.2 15 1.442.2 15 1.442.2 15 1.442.1 1.442.2 15 1.442.2 15 1.442.2 15 1.442.2 15 1.442.2 15 1.442.1 1.442.1 1.442.2 1.442.1 1.442.2 1.442.2 1.442.1 1.442.2 1.5 1.442.5 1.442.15 1.6 1.442.15 1.6 1.442.15 1.6 1.442.15 1.6 1.442.15 1.6 1.442.15 1.6 1.442.15 1.6 1.442.15 1.6 1.442.15 1.6 1.442.15 1.6 1.442.15 1.6 1.442.15 1.6 1.442.15 1.6 1.442.15 1.6 1.442.15 1.6 1.442.15 1.6 1.6 1.442.15 1.6 1.6 1.6 1.442.15 1.6 1.6 1.6 1.6 1.6 1.6 1.6 1.6	Residential Heating Commercial Small Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale Own Use Residential Residential Heating Commercial Small Commercial Small Commercial Space Heating Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping	\$ (65,373) \$ (6,574) \$ (9,100) \$ (67,455) \$ (15,081) \$ (3,386) \$ (15,081) \$ - \$ 167 \$ 917,320 \$ (793) \$ (793) \$ (793) \$ (793) \$ (793) \$ (793) \$ (1,937) \$ (793) \$ (1,937) \$ (2,689) 1,2287 681 2,689 1,2287 681 1 (2,889) 1,2287 681 1 (2,889) 1,2287 681 1 (2,889) 1,2287 681 1 (2,889) 1,2287 681 1 (2,889) 1,2287 681 1 (2,889) 1,2287 681 1 (2,889) 1,2287 1 (2,89) 1 (2,889) 1 (2,89) 1 (2	(56,165) \$ (56,165) \$ (5,633) \$ (6,2476) \$ (3,364) \$ (3,364) \$ (1,371) \$ (2,276) \$ (3,371) \$ (3,564) \$ (13,371) \$ (2,275) \$ (6606) (2,235) (2,235) \$ (2,235) \$ (2,235) \$ (2,235) \$ (2,235) \$ (2,235) \$ (2,235) \$ (2,261) 1 (2,261) 1 (1,246) 4 9 - 1 1 4 2 147 72	(56,687) \$ (6,050) \$ (8,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (117,65) \$ (2,518) \$ (37) \$ - \$ 807,235 \$ Mar 12,278 683 2,641 1,263 43 9 - 1 1 4 36 147 72	(12,131) \$ (2,276) \$ (1,258) \$ (30,585) \$ (2,99) \$ (2,99) \$ (2,55) \$ (2,645) \$ (2,77) \$ (454) \$ (2,77) \$ (454) \$ (2,78) \$ (1,069) \$ (454) \$ (4,54) \$ (2,78) \$ (1,069) \$ (4,54) \$ (4,54) \$ (2,78) \$ (1,069) \$ (4,54) \$ (4,54) \$ (2,78) \$ (4,54) \$ (2,78) \$ (4,54) \$ (2,76) \$ (4,54) \$ (4,54	38,854 \$ 3,769 \$ 5,464 \$ 58,231 \$ 1,005 \$ 16,399 \$ - \$ \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,024 \$ 724 \$ 1,026 \$ 2,279 \$ 1,154,554 \$ May 12,302 685 2,634 1,274 42 9 - 1 1 4 38 147 72	27.867 \$ 708 \$ 2.972 \$ 15,040 \$ 2.714 \$ 2.714 \$ 1.315,844 \$ 582 \$ 90 \$ 1.507 \$ 502 \$ 5 \$ 5 \$ 2.75 1.369,315 \$ 1.369,315 \$ 1.369,315 \$ Jun 12,351 689 2.623 1.296 45 9 - 1 1 4 32 45 45 73	91,009 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 1,219,992 \$ 2,267 \$ 1,566 \$ 4,178 \$ 2,407 \$ 2,407 \$ 448 \$ - \$ 3,1666 \$ 1,439,730 \$ Jul 12,352 699 2,620 1,309 46 12 - 1 1 4 35 1444 73	7,165 \$ 435 \$ 630 \$ 8,631 \$ 190 \$ 2,430 \$ 1,199,497 \$ 1,199,497 \$ 308 \$ 117 \$ 308 \$ 117 \$ 1,220,308 \$ 12,261 1,314 45 13 - 1 1 1 1 1 4 37 143 73	(650) \$ (233) \$ 152 \$ (4,385) \$ 136 \$ (1,657) \$ 4,264 \$ 1,355,540 \$ (137) \$ (132,006) \$	50.613 2,095 7,572 59,279 2,670 12,962 - 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749 0 Cct 12,295 686 2,603 1,325 46 13 - - 1 1 4 32 13 1 4 32 11 1 1 4 32 111 1	\$ 103.636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 46,936 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$ \$ 2,525 \$ \$ 2,607 \$ 1,322 \$ 46 \$ 1 1 1 \$ 1 1 \$	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 1,201 \$ 1,202 \$ 1,203 \$ 1,204 \$ 1,205 \$ 1,200 \$ 1,416 \$ 4,307 \$ 1,380,168 \$ 1,380,168 \$ 1,380,168 \$ 1,380,168 \$ 1,380,168 \$ 1,380,168 \$ 1,380,168 \$ 1,380,168 \$ 1,332 46 13 - 2 1 1 4 22 141 74 \$	230,149 7,922 24,910 296,535 10,334 87,998 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 274 - 14,623,250 Avg Cons 12,299 690 2,629 1,292 45 11 - 1 1 4 31 145 73
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Comm WP Resale Own Use Cons Totals by Ref Res Res Res Comm Comm Comm Ind Ind Ind Ind Ind Ind Inf Inf Inf Inf Inf Inf Inf Inf Inf Inf	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 9 1.442.2 15 8 1.441 5 1.442.15 16 10 1.444.17 11 1.447. 14 1.442.3 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 13 13 2 1.442.1 5 1.442.1	Residential Heating Commercial Small Commercial Small Commercial Space Heating Industrial Industrial Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale Own Use Residential	\$ (65,373) \$ (66,574) \$ (9,100) \$ (67,435) \$ (3,336) \$ (67,435) \$ (3,336) \$ (15,081) \$ \$ - \$ 167 \$ 917,320 \$ (960) \$ (960) \$ (973) \$ (960) \$ (973) \$ (961) \$ (961) \$ (963) \$ (964) \$ (963) \$ (964) \$ (5 (56,165) \$ 5 (5,633) \$ 5 (8,244) \$ 5 (8,2476) \$ 5 (3,364) \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 956,074 \$ 5 (17,51) \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 6 - \$ 7 </th <th>(56,687) \$ (6,050) \$ (8,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (116) \$ (2,518) \$ (2,518) \$ (1,765) \$ (2,518) \$ (1,765) \$ (2,518) \$ (3,7) \$ - \$ 807,235 \$ Mar 12,278 683 2,641 1,263 43 9 9 - 1 1 4 36 147</th> <th>(12,131) \$ (2,276) \$ (3,0585) \$ (2,276) \$ (3,0585) \$ (2,97) \$ (7,663) \$ - \$ (2,645) \$ (2,07) \$ (1,069) \$ 377 \$ (1,069) \$ 377 \$ 1,094,772 \$ 1,094,772 \$ 1,094,772 \$ 1,094,772 \$</th> <th>38,854 \$ 3,769 \$ 5,464 \$ 56,231 \$ 1,905 \$ 16,399 \$ - \$ 1,024,435 \$ 724 \$ 724 \$ 724 \$ 724 \$ 724 \$ 724 \$ 1,024,435 \$ 1,154,554 \$ 1,154,554 \$ May May 12,302 685 2,634 1,274 42 9 - 1 1 4 38 147</th> <th>27,867 \$ 708 \$ 2,972 \$ 15,040 \$ \$ 1,315,844 \$ \$ 1,315,844 \$ </th> <th>91,909 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 114 \$ 1,219,992 \$ 2,267 \$ 1,409,730 \$ 1,430,730 \$ 1,430,730 \$ 1,440 \$</th> <th>7,165 \$ 435 \$ 630 \$ 8,631 \$ - 3 1,199,497 \$ 308 \$ 1,199,497 \$ 308 \$ 1,220,308 \$ 1,320 \$ 1,220,308 \$ 1,320 \$ 1,</th> <th>(650) \$ (233) \$ (233) \$ (152 \$ (4,385) \$ 136 \$ 1365 \$ (1,657) \$ 4,264 \$ 118 \$ (137) \$</th> <th>50,613 2,095 7,572 59,279 2,670 12,962 - - 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749 Oct 12,295 6,886 2,603 1,325 6,866 2,603 1,325 4,64 1,325 1,</th> <th>\$ 103,636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 147,048 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$\\\$ 1,308,515 \$\\\$ 1,308,515 \$\\\$ 1,308,515 \$\\\$ 1,</th> <th>101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 1,171 \$ 1,2020 \$ 1,2020 \$ 1,2020 \$ 1,416 \$ 4,307 \$ 1,416 \$ 1,340,168 \$ 1,380,168 \$ 1,380,168 \$ 2,607 1,332 46 13 - 2 1 4 22 141</th> <th>230,149 7,922 24,910 296,535 10,334 87,998 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 2,74 - - 14,623,250 Avg Cons 12,299 690 2,629 1,292 45 11 - 1 4 31 145</th>	(56,687) \$ (6,050) \$ (8,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (116) \$ (2,518) \$ (2,518) \$ (1,765) \$ (2,518) \$ (1,765) \$ (2,518) \$ (3,7) \$ - \$ 807,235 \$ Mar 12,278 683 2,641 1,263 43 9 9 - 1 1 4 36 147	(12,131) \$ (2,276) \$ (3,0585) \$ (2,276) \$ (3,0585) \$ (2,97) \$ (7,663) \$ - \$ (2,645) \$ (2,07) \$ (1,069) \$ 377 \$ (1,069) \$ 377 \$ 1,094,772 \$ 1,094,772 \$ 1,094,772 \$ 1,094,772 \$	38,854 \$ 3,769 \$ 5,464 \$ 56,231 \$ 1,905 \$ 16,399 \$ - \$ 1,024,435 \$ 724 \$ 724 \$ 724 \$ 724 \$ 724 \$ 724 \$ 1,024,435 \$ 1,154,554 \$ 1,154,554 \$ May May 12,302 685 2,634 1,274 42 9 - 1 1 4 38 147	27,867 \$ 708 \$ 2,972 \$ 15,040 \$ \$ 1,315,844 \$ \$ 1,315,844 \$ 	91,909 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 114 \$ 1,219,992 \$ 2,267 \$ 1,409,730 \$ 1,430,730 \$ 1,430,730 \$ 1,440 \$	7,165 \$ 435 \$ 630 \$ 8,631 \$ - 3 1,199,497 \$ 308 \$ 1,199,497 \$ 308 \$ 1,220,308 \$ 1,320 \$ 1,220,308 \$ 1,320 \$ 1,	(650) \$ (233) \$ (233) \$ (152 \$ (4,385) \$ 136 \$ 1365 \$ (1,657) \$ 4,264 \$ 118 \$ (137) \$	50,613 2,095 7,572 59,279 2,670 12,962 - - 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749 Oct 12,295 6,886 2,603 1,325 6,866 2,603 1,325 4,64 1,325 1,	\$ 103,636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 147,048 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$\\\$ 1,308,515 \$\\\$ 1,308,515 \$\\\$ 1,308,515 \$\\\$ 1,	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 1,171 \$ 1,2020 \$ 1,2020 \$ 1,2020 \$ 1,416 \$ 4,307 \$ 1,416 \$ 1,340,168 \$ 1,380,168 \$ 1,380,168 \$ 2,607 1,332 46 13 - 2 1 4 22 141	230,149 7,922 24,910 296,535 10,334 87,998 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 2,74 - - 14,623,250 Avg Cons 12,299 690 2,629 1,292 45 11 - 1 4 31 145
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Ind Temp Resale Own Use Cons Totals by Ref Res Res Comm Comm Comm Comm Comm Comm Comm Com	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 15 8 1.441 15 1.442.2 10 1.442.2 10 1.442.1 10 1.442.3 11 4.442.3 11 4.442.1 3 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 12 1.442.2 13 1.442.1 5 1.442.1 14 1.442.2 14 1.442.1 14 1.442.1 14 1.442.2 14 1.442.1 14 1.442.1 14 1.442.1 14 1.442.1 14 1.442.1 14 1.442.1 14 1.442.1 14 1.442.2 14 1.442.1 14 1.442.1 14 1.442.2 14 1.442.1 14 1.442.2 14 1.442.1 14 1.442.2 14 1.442.2 14 1.442.1 14 1.442.2 14 1.442.1 14 1.442.2 14 1.442.2 14 1.442.2 14 1.442.1 14 1.442.1 14 1.442.1 14 1.442.2 14 1.442.1 14 1.44	Residential Heating Commercial Small Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale Own Use Residential Residential Residential Heating Commercial Space Heating Industrial-Space Heating Industrial-Space Heating Industrial-Space Heating Industrial-Sub Trans 34.5 Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service	\$ (65,373) \$ (6,574) \$ (9,100) \$ (67,455) \$ (15,081) \$ (3,386) \$ (15,081) \$ - \$ 167 \$ 917,320 \$ (793) \$ (793) \$ (793) \$ (793) \$ (793) \$ (793) \$ (1,937) \$ (793) \$ (1,937) \$ (2,689) 1,2287 681 2,689 1,2287 681 1 (2,889) 1,2287 681 1 (2,889) 1,2287 681 1 (2,889) 1,2287 681 1 (2,889) 1,2287 681 1 (2,889) 1,2287 681 1 (2,889) 1,2287 681 1 (2,889) 1,2287 1 (2,89) 1 (2,889) 1 (2,89) 1 (2	(56,165) \$ (56,165) \$ (5,633) \$ (6,2476) \$ (3,364) \$ (3,364) \$ (1,371) \$ (2,276) \$ (3,371) \$ (3,564) \$ (13,371) \$ (2,275) \$ (6606) (2,235) (2,235) \$ (2,235) \$ (2,235) \$ (2,235) \$ (2,235) \$ (2,235) \$ (2,235) \$ (2,261) 1 (2,261) 1 (1,246) 4 9 - 1 1 4 2 147 72	(56,687) \$ (6,050) \$ (8,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (117,65) \$ (2,518) \$ (37) \$ - \$ 807,235 \$ Mar 12,278 683 2,641 1,263 43 9 - 1 1 4 36 147 72	(12,131) \$ (2,276) \$ (1,258) \$ (30,585) \$ (2,99) \$ (2,99) \$ (2,55) \$ (2,645) \$ (2,77) \$ (454) \$ (2,77) \$ (454) \$ (2,78) \$ (1,069) \$ (454) \$ (4,54) \$ (2,78) \$ (1,069) \$ (4,54) \$ (4,54) \$ (2,78) \$ (1,069) \$ (4,54) \$ (4,54) \$ (2,78) \$ (4,54) \$ (2,78) \$ (4,54) \$ (2,76) \$ (4,54) \$ (4,54	38,854 \$ 3,769 \$ 5,464 \$ 58,231 \$ 1,005 \$ 16,399 \$ - \$ \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,024 \$ 724 \$ 1,026 \$ 2,279 \$ 1,154,554 \$ May 12,302 685 2,634 1,274 42 9 - 1 1 4 38 147 72	27.867 \$ 708 \$ 2.972 \$ 15,040 \$ 2.714 \$ 2.714 \$ 1.315,844 \$ 582 \$ 90 \$ 1.507 \$ 502 \$ 5 \$ 5 \$ 2.75 1.369,315 \$ 1.369,315 \$ 1.369,315 \$ Jun 12,351 689 2.623 1.296 45 9 - 1 1 4 32 45 45 73	91,009 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 1,219,992 \$ 2,267 \$ 1,566 \$ 4,178 \$ 2,407 \$ 2,407 \$ 448 \$ - \$ 3,1666 \$ 1,439,730 \$ Jul 12,352 699 2,620 1,309 46 12 - 1 1 4 35 1444 73	7,165 \$ 435 \$ 630 \$ 8,631 \$ 190 \$ 2,430 \$ 1,199,497 \$ 1,199,497 \$ 308 \$ 117 \$ 308 \$ 117 \$ 1,220,308 \$ 12,261 1,314 45 13 - 1 1 1 1 1 4 37 143 73	(650) \$ (233) \$ 152 \$ (4,385) \$ 136 \$ (1,657) \$ 4,264 \$ 1,355,540 \$ (137) \$ (132,006) \$	50.613 2,095 7,572 59,279 2,670 12,962 - 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749 0 Cct 12,295 686 2,603 1,325 46 13 - - 1 1 4 32 13 1 4 32 11 1 1 4 32 111 1	\$ 103.636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 46,936 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$ \$ 2,525 \$ \$ 2,607 \$ 1,322 \$ 46 \$ 1 1 1 \$ 1 1 \$	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 1,201 \$ 1,202 \$ 1,203 \$ 1,204 \$ 1,205 \$ 1,200 \$ 1,416 \$ 4,307 \$ 1,380,168 \$ 1,380,168 \$ 1,380,168 \$ 1,380,168 \$ 1,380,168 \$ 1,380,168 \$ 1,380,168 \$ 1,380,168 \$ 1,332 46 13 - 2 1 1 4 22 141 74 \$	230,149 7,922 24,910 296,535 10,334 87,998 - 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 274 - - 14,623,250 Avg Cons 12,299 690 2,629 1,292 45 11 - 1 1 4 31 145 73
Res Res Comm Comm Ind Ind Ind Ind Irr Comm WP Lights Temp Resale Own Use Cons Totals by Ref Res Comm Comm Comm	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 9 1.442.2 15 8 1.441 5 1.442.15 16 10 1.444. 17 11 1.447. 14 1.442.13 14 442.14 14 1.442.1 14 1.442.15 16 14 1.442.1 14 1.442.15 16 10 1.444. 17 12 1.442.2 15 4.442.2 15 4.442.5 16 10 1.444. 17 11 1.447. 11 1.4	Residential Heating Commercial Small Commercial Large Commercial Large Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 34.5 Industrial-Sub Trans 315 Tringation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale Own Use Residential Residential Residential Heating Commercial Small Commercial Space Heating Industrial Interruptible Real Time Pricing Industrial Sub Trans 34.5 Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting	\$ (65,373) \$ (6,574) \$ (9,100) \$ (67,435) \$ (3,336) \$ (15,081) \$ - \$ 167 \$ 917,320 \$ (733) \$ (661) 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 1,128 1,1287 1,11 1,1287 1,1287 1,1287 1,1287 1,1287 1,11 1,11 1,1287 1,1111 1,111 1,111 1,1111 1,111 1,1111 1,1111 1,111 1,	5 (56,165) \$ 5 (5,633) \$ 5 (8,244) \$ 5 (8,2476) \$ 5 (3,364) \$ 5 - \$ 5 - \$ 5 956,074 \$ 5 (62) \$ 5 (62) \$ 5 - \$ 5 (62) \$ 5 - \$ 6 (62) \$ 5 - \$ 5 (62) \$ 6 - \$ 5 - \$ 6 - \$ 5 - \$ 6 (62) \$ 5 - \$ 6 - \$ 6 - \$ 5 - \$ 6 - \$ 6 - \$ 6 - \$ 6 - \$ 6 - \$ 6 - \$ 6 - \$ 6 - \$ 7 -	(56,687) \$ (6,050) \$ (8,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (116) \$ (2,518) \$ (2,518) \$ (1,765) \$ (2,518) \$ (3,77) \$ - \$ - \$ 807,235 \$ Mar 12,278 683 2,641 1,263 43 9 - - 1 1 4 36 147 72 148	(12,131) \$ (2,276) \$ (30,585) \$ (30,585) \$ (299) \$ (7,663) \$ - \$ (207) \$ (1,150,255 \$ (207) \$ (1,069) \$ (237) \$ (237) \$ (1,069) \$ (237) \$ (237	38,854 \$ 3,769 \$ 5,464 \$ 58,231 \$ 1,005 \$ 1,27 \$ 1,274 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,026 \$ 2,279 \$ 1,154,554 \$ 1,154,554 \$ 1,154,554 \$ 423,002 685 2,634 1,274 9 - 1 4 38 147 72 14	27.867 \$ 708 \$ 2.972 \$ 15,040 \$ 2.714 \$ - \$ 1.315,844 \$ 582 \$ 502 \$ 502 \$ 552 \$ - \$ 502 \$ 552 \$ 1.369,315 \$ 1.369,	91,000 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 1,219,992 \$ 2,267 \$ 1,219,992 \$ 2,267 \$ 4,178 \$ 2,407 \$ 448 \$ - \$ 3,166 \$ 1,219,730 \$ 1,430,730 \$ 1,430,730 \$ 1,440,73 1,50 \$ 1,50	7,165 \$ 435 \$ 630 \$ 8,631 \$ 190 \$ 2,430 \$ 1,199,497 \$ 1,199,497 \$ 378 \$ 378 \$ 378 \$ 378 \$ 11,220,308 \$ 11,220,308 \$ 11,220,308 \$ 12,220,308 \$ 11,220	(650) \$ (233) \$ (233) \$ (233) \$ (233) \$ (235) \$ (235) \$ (235) \$ (235) \$ (235) \$ (235) \$ (235) \$ (235) \$ (237)	50,613 2,095 7,572 59,279 2,670 12,962 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749 0 Cct 12,295 666 2,603 1,325 666 2,603 1,325 666 3,1325 666 2,603 1,325 1,245 666 2,603 1,325 1,245 666 2,603 1,325 1,245 666 2,603 1,325 1,245 1,245 666 2,603 1,325 1,245 1	\$ 103.636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 46,936 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$ \$ 1,	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 1,171 \$ 1,2020 \$ 1,416 \$ 3,440 \$ 4,307 \$ 1,17 \$ - \$ 1,380,168 \$ 12,251 695 2,607 1,332 46 13 - 2 13 - - 2 14 4 22 141 74 147	230,149 7,922 24,910 296,535 10,334 87,998 - 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 2774 - - 14,623,250 Avg Cons 12,299 690 2,629 1,292 1,292 1,292 1,292 1,292 1,292 1,292 1,292 1,293 1,2
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Comm WP Lights Temp Resale Own Use Cons Totals by Ret Res Comm Comm Comm Comm Comm Comm Comm Com	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 15 8 1.441 15 1.442.2 10 1.442.2 10 1.442.1 10 1.444. 17 11 1.447. 14 1.442.3 x 1.442.1 3 1.442.1 3 1.442.1 3 1.442.1 1 4.442.2 7 14.442.2 1 5 1 4.442.2 1 4.442.2 1 5 1 4.442.2 1 5 1.4442.2 1 7 1.4442.2 1 7 1.4442.2	Residential Heating Commercial Small Commercial Small Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service Resale Own Use Residential Residential Residential Heating Commercial Space Heating Industrial-Space Heating Industrial-Space Heating Industrial-Space Heating Industrial-Sub Trans 34.5 Industrial-Sub Trans 34.5 Industrial-Sub Trans 115 Irrigation Commercial Municipal Water Pumping Street Lighting Temporary Service	\$ (65,373) \$ (65,74) \$ (9,100) \$ (67,435) \$ (3,336) \$ (7,435) \$ (3,336) \$ (15,081) \$ \$ - \$ 15,081) \$ \$ - \$ \$ 167 \$ 9 (96) \$ \$ (733) \$ \$ (1937) \$ \$ \$ (1937) \$ \$ (1937	5 (56,165) \$ 5 (5,633) \$ 5 (6,2476) \$ 5 (3,364) \$ 5 (3,371) \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 6 (680) \$ 5 - \$ 6 (680) \$ 5 - \$ 6 (680) \$ 5 (62) \$ 5 (62) \$ 5 (62) \$ 5 (62) \$ 5 802,111 \$ 7 2,660 1,246 4 9 - 1 4 23 149 3 - <	(56,687) \$ (6,050) \$ (8,338) \$ (8,338) \$ (3,542) \$ (14,150) \$ - \$ 605 \$ (11,765) \$ (1,765) \$ (2,518) \$ (2,518) \$ (37) \$ - \$ 807,235 \$ Mar 12,278 683 2,641 1,263 43 2,641 1,263 43 - \$ 1 1 4 36 147 72 148 3 - \$	(12,131) § (2,276) § (1,258) § (30,585) § (2,99) § (7,663) § (7,663) § (7,663) § (1,502) § (1668) § (2071) § (237 § (1,069) § (3,77 § (1,069) § (1	88,854 \$ 3,769 \$ 5,464 \$ 56,231 \$ 1,005 \$ 16,399 \$ 1,024,435 \$ 724 \$ 1,024,435 \$ 724 \$ 1,024,435 \$ 724 \$ 2,279 \$ 1,4 \$ 2,279 \$ 1,154,554 \$ May 12,302 685 2,634 1,274 42 9 - 1 4 38 147 7 2 149 7 - -	27.867 \$ 708 \$ 2.972 \$ 1.306 \$ 2.714 \$ 1.315,844 \$ 1.315,844 \$ 502 \$ 502 \$ 502 \$ 502 \$ 502 \$ 502 \$ 1.507 \$ 502 \$ 502 \$ 503 \$ 1.369,315 \$ 1	91,009 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 1,219,992 \$ 2,267 \$ 1,566 \$ 4,178 \$ 2,407 \$ 2,407 \$ 2,407 \$ 2,407 \$ 1,265 \$ 4,178 \$ 2,407 \$ 2,407 \$ 1,209 2,620 1,309 46 12 - 1 1 4 35 144 73 150 7	7,165 \$ 435 \$ 630 \$ 8,631 \$ 190 \$ 2,430 \$ 1,199,497 \$ 1,199,497 \$ 308 \$ 118 \$ 308 \$ 118 \$ 308 \$ 11 \$ 308 \$ 11 \$ 308 \$ 12,20,308 \$ 12,20,308 \$ 12,20,308 \$ 12,20,308 \$ 14 \$ 12,361 702 2,615 1,314 45 13 - 1 1 4 37 73 149 9 9	(650) \$ (233) \$ (233) \$ 152 \$ (4,385) \$ 135 \$ (1,657) \$ - 4,264 \$ 1,355,540 \$ (137) \$	50.613 2,095 7,572 59,279 2,670 12,962 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749 Oct 12,295 666 2,603 1,325 666 2,603 1,325 46 13 - 1 1 4 4 32 2,945 666 2,603 1,325 666 2,603 1,325 666 2,603 1,325 666 2,603 1,325 666 2,603 1,325 666 2,603 1,325 7,12 1,522 1,572 2,927 1,438,019 4,74 4,019 4,010,019 4,000000000000000000000000000000000000	\$ 103.636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 5,860 \$ \$ 46,936 \$ \$ 5,860 \$ \$ 3,540 \$ \$ 46,936 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 429 \$ \$ 1,308,515 \$ \$ 1,308,515 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 429 \$ \$ 1,308,515 \$ \$ 3,542 \$ \$ 1,308,515 \$ \$ 3,542 \$ \$ 1,308,515 \$ \$ 1,408 \$ \$ 1,408 \$ \$ 1,417 \$ \$ 1,	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 39,282 \$ 1,255 \$ 1,771 \$ 1,070,220 \$ 1,220 \$ 1,416 \$ 3,440 \$ 4,307 \$ 1,171 \$ - \$ 1,380,168 \$ Dec 12,251 695 2,607 1,332 46 13 - 2 1 4 22 141 74 147 8	230,149 7.992 24,910 296,535 10,334 87,998 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 274 - - 14,623,250 Avg Cons 12,299 690 2,629 1,292 45 11 - 1 4 31 45 73 145 57 14,55 50 2,629 1,292 45 11 - 1 4 5 11 45 5 11 45 5 5 11 45 5 5 11 45 5 5 11 45 5 5 11 45 5 5 11 45 5 5 11 45 5 5 11 45 5 5 11 45 5 5 11 45 5 5 11 45 5 11 45 5 5 11 45 5 5 11 45 5 5 11 45 5 5 11 45 5 5 11 45 5 5 11 45 5 5 11 45 5 5 11 45 5 11 45 5 5 11 45 5 5 5
Res Res Comm Comm Ind Ind Ind Ind Ind Ind Comm WP Lights Temp Resale Own Use Cons Totals by Ref Res Res Comm Comm Ind Ind Ind Ind Ind Ind Ind Ind Inf Free Comm Comm Kes Comm Comm Comm Comm Res Comm Comm Res Comm Comm Res Res Comm Comm Res Res Comm Comm Res Res Comm Res Res Comm Res Res Comm Res Res Comm Res Res Comm Res Res Comm Res Res Comm Res Res Comm Res Res Comm Res Res Comm Res Res Comm Res Res Comm Res Res Comm Res Res Comm Res Res Comm Res Res Comm Res Res Res Comm Res Res Res Res Comm Res Res Res Res Res Res Res Res Res Res	1 1.440. 13 2 1.442.1 3 1.442.1 4 1.442.2 7 12 1.442.2 9 1.442.2 9 1.442.2 15 8 1.441 5 1.442.15 16 10 1.444. 17 11 1.447. 14 1.442.13 14 442.14 14 1.442.1 14 1.442.15 16 14 1.442.1 14 1.442.15 16 10 1.444. 17 12 1.442.2 15 4.442.2 15 4.442.5 16 10 1.444. 17 11 1.447. 11 1.4	Residential Heating Commercial Small Commercial Savall Commercial Space Heating Industrial Industrial Interruptible Real Time Pricing Industrial-Sub Trans 34.5 Industrial-Sub Trans 34.5 Industrial-Sub Trans 31.5 Industrial-Sub Trans 31.5 Temporary Service Resale Own Use Residential Residential Heating Commercial Small Commercial Space Heating Industrial-Sub Trans 34.5 Industrial-Sub Trans 34.5 Industrial-	\$ (65,373) \$ (6,574) \$ (9,100) \$ (67,435) \$ (3,336) \$ (15,081) \$ - \$ 167 \$ 917,320 \$ (733) \$ (661) 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 681 2,689 1,2287 1,128 1,1287 1,11 1,1287 1,1287 1,1287 1,1287 1,1287 1,11 1,11 1,1287 1,1111 1,111 1,111 1,1111 1,111 1,1111 1,1111 1,111 1,	5 (56,165) \$ 5 (5,633) \$ 5 (8,244) \$ 5 (8,2476) \$ 5 (3,364) \$ 5 - \$ 5 - \$ 5 956,074 \$ 5 (62) \$ 5 (62) \$ 5 - \$ 5 (62) \$ 5 - \$ 6 (62) \$ 5 - \$ 5 (62) \$ 6 - \$ 5 - \$ 6 - \$ 5 - \$ 6 (62) \$ 5 - \$ 6 - \$ 6 - \$ 5 - \$ 6 - \$ 6 - \$ 6 - \$ 6 - \$ 5 - \$ 6 - \$ 6 - \$ 6 - \$ 6 -	(56,687) \$ (6,050) \$ (8,338) \$ (3,542) \$ (14,150) \$ - \$ 959,258 \$ (116) \$ (2,518) \$ (2,518) \$ (1,765) \$ (2,518) \$ (3,77) \$ - \$ - \$ 807,235 \$ Mar 12,278 683 2,641 1,263 43 9 - - 1 1 4 36 147 72 148	(12,131) \$ (2,276) \$ (30,585) \$ (30,585) \$ (299) \$ (7,663) \$ - \$ (207) \$ (1,150,255 \$ (207) \$ (1,069) \$ (237) \$ (237) \$ (1,069) \$ (237) \$ (237	38,854 \$ 3,769 \$ 5,464 \$ 58,231 \$ 1,005 \$ 1,27 \$ 1,274 \$ 1,024,435 \$ 1,024,435 \$ 1,024,435 \$ 1,026 \$ 2,279 \$ 1,154,554 \$ 1,154,554 \$ 1,154,554 \$ 423,002 685 2,634 1,274 9 - 1 4 38 147 72 14	27.867 \$ 708 \$ 2.972 \$ 15,040 \$ \$ 1.315,844 \$ \$ 1.315,844 \$ 582 \$ \$ \$ 	91,000 \$ 4,185 \$ 8,424 \$ 8,2,484 \$ 2,958 \$ 19,198 \$ - \$ 1,219,992 \$ 2,267 \$ 1,219,992 \$ 2,267 \$ 4,178 \$ 2,407 \$ 448 \$ - \$ 3,166 \$ 1,219,730 \$ 1,430,730 \$ 1,430,730 \$ 1,440,73 1,50 \$ 1,50	7,165 \$ 435 \$ 630 \$ 8,631 \$ 190 \$ 2,430 \$ 1,199,497 \$ 1,199,497 \$ 378 \$ 378 \$ 378 \$ 378 \$ 11,220,308 \$ 11,220,308 \$ 11,220,308 \$ 12,220,308 \$ 11,220	(650) \$ (233) \$ (233) \$ (233) \$ (233) \$ (235) \$ (235) \$ (235) \$ (235) \$ (235) \$ (235) \$ (235) \$ (235) \$ (237)	50,613 2,095 7,572 59,279 2,670 12,962 5,723 71 1,438,019 474 420 2,985 1,826 40 - - 1,584,749 0 Cct 12,295 666 2,603 1,325 666 2,603 1,325 666 3,1325 666 2,603 1,325 1,245 666 2,603 1,325 1,245 666 2,603 1,325 1,245 666 2,603 1,325 1,245 1,245 666 2,603 1,325 1,245 1	\$ 103.636 \$ \$ 7,076 \$ \$ 14,179 \$ \$ 167,048 \$ \$ 5,860 \$ \$ 5,860 \$ \$ 46,936 \$ \$ 3,540 \$ \$ 3,540 \$ \$ 1,308,515 \$ \$ 1,	101,111 \$ 10,419 \$ 12,638 \$ 129,370 \$ 6,300 \$ 39,282 \$ 1,255 \$ 1,171 \$ 1,2020 \$ 1,416 \$ 3,440 \$ 4,307 \$ 1,17 \$ - \$ 1,380,168 \$ 12,251 695 2,607 1,332 46 13 - 2 13 - - 2 14 4 22 141 74 147	230,149 7,922 24,910 296,535 10,334 87,998 - 14,781 2,179 13,914,967 4,177 3,053 14,555 11,415 2774 - - 14,623,250 Avg Cons 12,299 690 2,629 1,292 1,292 1,292 1,292 1,292 1,292 1,292 1,292 1,293 1,2

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

0.00121 per kWh Adjustment for Lighting -- from Page 2, Part II

				0.00121	per kWh	Adjustme	ent for Lightin	ng froi
Private Area / Street Lighting (15-PAL-SL-I) Private Area Light (Coop owned)				kWh			Resultant F	Rate
On Existing Pole				Estimate			Resultant I	une
100 W P.A.L. Cust 0%	@	\$11.06	/mo.	40	\$	0.04840	\$11.11	/mo.
100 W P.A.L. Cust 100%	@	\$4.32	/mo.	40	\$	0.04840	\$4.37	/mo.
150 W P.A.L. Cust 0%	@	\$17.58	/mo.	60	\$	0.07260	\$17.65	
150 W P.A.L. Cust 100%	@	\$6.12	/mo.	60	\$	0.07260	\$6.19	
200 W P.A.L. Cust 0% 200 W P.A.L. Cust 50%	@ @	\$19.82	/mo.	80 80	\$ \$	0.09680	\$19.92	
200 W P.A.L. Cust 30% 200 W P.A.L. Cust 100%	@	\$13.59 \$7.63	/mo. /mo.	80	\$ \$	0.09680 0.09680	\$13.69 \$7.73	
On New Pole (Wood)	e	\$7.05	/1110.	00	Ψ	0.07000	ψ1.15	/1110.
100 W P.A.L. Cust 0%	@	\$18.30	/mo.	40	\$	0.04840	\$18.35	/mo.
100 W P.A.L. Cust 100%	@	\$4.79	/mo.	40	\$	0.04840	\$4.84	/mo.
150 W P.A.L. Cust 0%	@	\$20.44	/mo.	60	\$	0.07260	\$20.51	
150 W P.A.L. Cust 100%	@	\$6.29	/mo.	60	\$	0.07260		5 /mo.
200 W P.A.L. Cust 0%	@	\$21.99	/mo.	80	\$	0.09680	\$22.09	
200 W P.A.L. Cust 100% Flood Lights	@	\$7.76	/mo.	80	\$	0.09680	\$7.86	/mo.
On Existing Pole								
150 W Flood Cust 0%	@	\$20.75	/mo.	60	\$	0.07260	\$20.82	/mo.
150 W Flood Cust 100%	@	\$6.32	/mo.	60	\$	0.07260) /mo.
400 W Flood Cust 0%	@	\$38.31	/mo.	160	\$	0.19360	\$38.50) /mo.
400 W Flood Cust 50%	@	\$26.03	/mo.	160	\$	0.19360	\$26.22	2 /mo.
400 W Flood Cust 100%	@	\$14.34	/mo.	160	\$	0.19360	\$14.53	/mo.
1000 W Flood M.H. Cust 0%	@	\$57.24	/mo.	402	\$	0.48642	\$57.73	
1000 W Flood M.H. Cust 100%	@	\$33.95	/mo.	402	\$	0.48642	\$34.44	/mo.
On New Pole (Wood) 150 W P.A.L. Cust 0%	@	\$23.39	/mo	60	\$	0.07260	\$23.46	. /mo
150 W P.A.L. Cust 10%	@	\$6.52	/mo. /mo.	60	\$	0.07260		/mo.
400 W P.A.L. Cust 100%	@	\$40.36	/mo.	160	\$	0.19360	\$40.55	
400 W P.A.L. Cust 100%	@	\$14.52	/mo.	160	\$	0.19360	\$14.71	
1000 W Flood M.H. Cust 0%	@	\$77.09	/mo.	402	\$	0.48642	\$77.58	
1000 W Flood M.H. Cust 100%	@	\$32.80	/mo.	402	\$	0.48642	\$33.29) /mo.
Street Lights								
On Existing Pole								
100 W P.A.L. Cust 0%	@	\$12.25	/mo.	40	\$	0.04840	\$12.30	
100 W P.A.L. Cust 100% 150 W P.A.L. Cust 0%	@ @	\$4.41 \$14.52	/mo. /mo.	40 60	\$ \$	0.04840 0.07260	\$4.46 \$14.59	
150 W P.A.L. Cust 10%	@	\$5.91	/mo.	60	\$	0.07260) /mo. 3 /mo.
200 W P.A.L. Cust 100%	@	\$17.87	/mo.	80	\$	0.09680	\$17.97	
200 W P.A.L. Cust 100%	@	\$7.49	/mo.	80	\$	0.09680) /mo.
On New Pole (Wood)								
100 W P.A.L. Cust 0%	@	\$18.30	/mo.	40	\$	0.04840	\$18.35	/mo.
100 W P.A.L. Cust 100%	@	\$4.79	/mo.	40	\$	0.04840	\$4.84	
150 W P.A.L. Cust 0%	@	\$20.44	/mo.	60	\$	0.07260	\$20.51	
150 W P.A.L. Cust 100%	@	\$6.29	/mo.	60	\$	0.07260		5 /mo.
200 W P.A.L. Cust 0% 200 W P.A.L. Cust 100%	@ @	\$21.99 \$7.76	/mo. /mo.	80 80	\$ \$	0.09680 0.09680	\$22.09 \$7.86	
On Existing Pole	e	\$7.70	/110.	Estimate	φ	0.09080	\$7.80	/110.
100 W Cobra Head Cust 0%	@	\$12.25	/mo.	40	\$	0.04840	\$12.30) /mo.
100 W Cobra Head Cust 100%	@	\$4.41	/mo.	40	\$	0.04840		5 /mo.
150 W Cobra Head Cust 0%	@	\$14.52	/mo.	60	\$	0.07260	\$14.59) /mo.
150 W Cobra Head Cust 100%	@	\$5.91	/mo.	60	\$	0.07260	\$5.98	3 /mo.
200 W Cobra Head Cust 0%	@	\$17.87	/mo.	80	\$	0.09680	\$17.97	
200 W Cobra Head Cust 100%	@	\$7.49	/mo.	80	\$	0.09680	\$7.59	
250 W Cobra Head Cust 0%	@	\$19.67	/mo.	100	\$ \$	0.12100	\$19.79	
250 W Cobra Head Cust 100% 400 W Cobra Head Cust 0%	@	\$8.98 \$24.16	/mo. /mo.	100 160	\$ \$	0.12100 0.19360	\$9.10 \$24.35	
400 W Cobra Head Cust 100%	@	\$13.40	/mo.	160	\$	0.19360	\$13.59	
On New Pole (Wood)		<i>Q10.10</i>	/1101	100	Ŷ	0.19500	<i><i><i>q</i>10.07</i></i>	/110.
100 W Cobra Head Cust 0%	@	\$21.37	/mo.	40	\$	0.04840	\$21.42	/mo.
100 W Cobra Head Cust 100%	@	\$4.99	/mo.	40	\$	0.04840	\$5.04	/mo.
150 W Cobra Head Cust 0%	@	\$23.10	/mo.	60	\$	0.07260	\$23.17	/mo.
150 W Cobra Head Cust 100%	@	\$6.50	/mo.	60	\$	0.07260		/mo.
200 W Cobra Head Cust 0%	@	\$24.23	/mo.	80	\$	0.09680	\$24.33	
200 W Cobra Head Cust 100%	@	\$7.92	/mo.	80	\$	0.09680		2 /mo.
250 W Cobra Head Cust 0% 250 W Cobra Head Cust 100%	@ @	\$26.99 \$9.89	/mo.	100 100	\$ \$	0.12100 0.12100	\$27.11 \$10.01	
400 W Cobra Head Cust 100%	@	\$31.49	/mo. /mo.	160	\$	0.12100	\$31.68	
400 W Cobra Head Cust 100%	@	\$14.29	/mo.	160	\$	0.19360	\$14.48	
On New Pole (Steel)	e	֥		100	-		÷11.40	
100 W Cobra Head Cust 0%	@	\$33.23	/mo.	40	\$	0.04840	\$33.28	; /mo.
100 W Cobra Head Cust 100%	@	\$5.80	/mo.	40	\$	0.04840		5 /mo.
150 W Cobra Head Cust 0%	@	\$34.95	/mo.	60	\$	0.07260	\$35.02	/mo.
150 W Cobra Head Cust 100%	@	\$7.28	/mo.	60	\$	0.07260		5 /mo.
200 W Cobra Head Cust 0%	@	\$36.97	/mo.	80	\$	0.09680	\$37.07	
200 W Cobra Head Cust 100%	@	\$8.76	/mo.	80	\$	0.09680		5 /mo.
250 W Cobra Head Cust 0%	@	\$41.29	/mo.	100	\$	0.12100	\$41.41	
250 W Cobra Head Cust 100% 400 W Cobra Head Cust 0%	@ @	\$10.42 \$45.74	/mo. /mo.	100 160	\$ \$	0.12100 0.19360	\$10.54 \$45.93	
400 W Cobra Head Cust 10%	@	\$14.82	/mo.	160		0.19360	\$43.95 \$15.01	
100 II Coola Head Cast 100/0	e	φ 14 .02	/110.	100	Ψ	5.17500	φ15.01	/110.

Southern Pioneer Electric Company 34.5kV Formula Based Rate <u>Calculating Lighting Rates (Contined)</u> post- 34.5kV FBR Adjautment

0.00121 per kWh Adjustment for Lighting -- from Page 2, Part II

				L	0100121	per attr	n najastinent	Tor Eighting 1101	. i uge 2, i i		
Security (Decorative) Lighting Service (15-DOL-I)							R	Resultant Rate			
Coop Owned				k	Wh						
Acorn				est	imate						
35 W HPS Cust 0%	@	\$24.92	/mo.				0.01694	\$24.94 /mo.			
35 W HPS Cust 100%	@	\$3.68	/mo.			\$	0.01694	\$3.70 /mo.			
100 W HPS Cust 0%	@	\$36.49	/mo.		40	\$	0.04840	\$36.54 /mo.			
100 W HPS Cust 50%	@	\$21.04	/mo.		40	\$	0.04840	\$21.09 /mo.			
100 W HPS Cust 100%	@	\$6.29	/mo.		40	\$	0.04840	\$6.34 /mo.			
250 W HPS Cust 0% 250 W HPS Cust 100%	@ @	\$42.78 \$10.85	/mo.		100 100	\$	0.12100 0.12100	\$42.90 /mo. \$10.97 /mo.			
250 w HPS Cust 100%	w.	\$10.85	/mo.		100	2	0.12100	\$10.97 /mo.			
Single Globe											
35 W HPS Cust 0%	@	\$19.26	/mo.		14	\$	0.01694	\$19.28 /mo.			
35 W HPS Cust 100%	@	\$3.29	/mo.		14	\$	0.01694	\$3.31 /mo.			
70 W HPS Cust 0%	@	\$31.72	/mo.		28	\$	0.03388	\$31.75 /mo.			
70 W HPS Cust 100%	@	\$5.12	/mo.		28	\$	0.03388	\$5.15 /mo.			
100 W HPS Cust 0%	@	\$32.90	/mo.		40	\$	0.04840	\$32.95 /mo.			
100 W HPS Cust 100%	@	\$6.06	/mo.		40	\$	0.04840	\$6.11 /mo.			
150 W HPS Cust 0%	@	\$34.62	/mo.		60	\$	0.07260	\$34.69 /mo.			
150 W HPS Cust 100%	@	\$7.56	/mo.		60	\$	0.07260	\$7.63 /mo.			
Multi Globe											
70 W HPS Cust 0%	@	\$84.20	/mo.		140	¢	0.16940	\$84.37 /mo.			
70 W HPS Cust 100%	@	\$84.20 \$17.39	/mo.			э \$	0.16940	\$17.56 /mo.			
100 W HPS Cust 0%	@	\$89.98	/mo.			\$	0.24200	\$90.22 /mo.			
100 W HPS Cust 100%	@	\$21.94	/mo.		200	\$	0.24200	\$22.18 /mo.			
150 W HPS Cust 0%	@	\$98.67	/mo.		300	\$	0.36300	\$99.03 /mo.			
150 W HPS Cust 100%	@	\$29.38	/mo.		300	\$	0.36300	\$29.74 /mo.			
Security (Decorative) Lighting Service (15-DOL-I)											
Lantern											
35 W HPS Cust 0%	@	\$22.48	/mo.		14		0.01694	\$22.50 /mo.			
35 W HPS Cust 100%	@	\$3.53	/mo.		14		0.01694	\$3.55 /mo.			
100 W HPS Cust 0% 100 W HPS Cust 100%	@ @	\$39.39 \$6.47	/mo. /mo.		40 40	\$	0.04840 0.04840	\$39.44 /mo. \$6.52 /mo.			
250 W HPS Cust 0%	@	\$45.37	/mo. /mo.		100		0.04840	\$45.49 /mo.			
250 W HPS Cust 100%	@	\$11.01	/mo.		100		0.12100	\$11.13 /mo.			
250 11 11 5 Cust 100/0	c	φ11.01	/1101		100	Ŷ	0.12100	¢11110 / 11101			
Shoebox											
100 W HPS Cust 0%	@	\$45.99	/mo.		40	\$	0.04840	\$46.04 /mo.			
100 W HPS Cust 100%	@	\$6.91	/mo.		40	\$	0.04840	\$6.96 /mo.			
250 W HPS Cust 0%	@	\$51.82	/mo.		100	\$	0.12100	\$51.94 /mo.			
250 W HPS Cust 100%	@	\$11.45	/mo.			\$	0.12100	\$11.57 /mo.			
400 W HPS Cust 0%	@	\$57.09	/mo.		160	\$	0.19360	\$57.28 /mo.			
400W HPS Cust 100%	@	\$16.19	/mo.		160	\$	0.19360	\$16.38 /mo.			
800 W HPS Cust 0% 800 W HPS Cust 100%	@ @	\$79.46 \$29.17	/mo.		320 320	\$ ¢	0.38720	\$79.85 /mo.			
800 w HPS Cust 100%	w	\$29.17	/mo.		520	\$	0.38720	\$29.56 /mo.			
Vapor Street Lighting Ornamental Service (15-OSL-V-I) Frozen									Annu	al Prior	Annual
175 W MV	@	\$13.61	/mo.		63	\$	0.07623	\$13.69 /mo.	\$	164.28 \$	163.32
250 W MV	@	\$16.60	/mo.		95	\$	0.11495	\$16.71 /mo.	\$	200.52 \$	199.20
400 W MV	@	\$22.10	/mo.		151	\$	0.18271	\$22.28 /mo.	\$	267.36 \$	265.20
100 W HPS	@	\$12.25	/mo.		40	\$	0.04840	\$12.30 /mo.	\$	147.60 \$	147.00
150 W HPS	@	\$14.52	/mo.		60	\$	0.07260	\$14.59 /mo.	\$	175.08 \$	174.24
200 W HPS	@	\$17.87	/mo.		80	\$	0.09680	\$17.97 /mo.	\$	215.64 \$	214.44
										\$	-
Controlled Private Area Lighting (15-PAL-I) Frozen									Annu		-
175 W MV	@	\$12.43	/mo.		63		0.07623	\$12.51 /mo.	\$	150.12 \$	149.16
400 W MV	@ @	\$24.06	/mo.		151		0.18271	\$24.24 /mo.	\$	290.88 \$	288.72
400 W MV (Flood) 1000 W MV (Flood)	@	\$26.18 \$49.90	/mo. /mo.		151 355	\$ \$	0.18271 0.42955	\$26.36 /mo. \$50.33 /mo.	\$ \$	316.32 \$ 603.96 \$	314.16 598.80
100 W MV (Flood) 100 W HPS	@	\$49.90 \$11.06	/mo. /mo.		40	э \$	0.42933	\$11.11 /mo.	3 \$	133.32 \$	132.72
200 W HPS	@	\$19.82	/mo.		40 80	\$ \$	0.09680	\$19.92 /mo.	\$	239.04 \$	237.84
150 W HPS (Flood)	@	\$20.75	/mo.		60	\$	0.07260	\$20.82 /mo.	\$	249.84 \$	249.00
400 W HPS (Flood)	@	\$38.31	/mo.			\$	0.19360	\$38.50 /mo.	\$	462.00 \$	459.72
	-									*	
Street Lighting Service Dusk to Dawn (15-SL-I)											
Inc 1000 lumen lamps	@	\$5.55	/mo.		34		0.04114	\$5.59 /mo.	\$	67.08	
MV 7000 lumen lamps	@	\$13.08	/mo.		63	\$	0.07623	\$13.16 /mo.	\$	157.92	

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

				Per kWh Rate Adj Resultant per kWh Rates	
<u>Residential Service (15-RS)</u> General Use				from page 2, Part II, column (k) \$0.00043	
Customer Charge	@\$	13.77	/month		
Delivery Charge					
Summer - All kWh	@	\$0.12227	/kWh	\$0.12270 /kWh	
Winter (Oct-May)	@	\$0.11127	/kWh	\$0.11170 /kWh	
Energy Cost Adjustment	@		/kWh		
Space Heating	_			\$0.00024 * only for 2nd block in winter Space Heating are billed same rates as "Residential - General Use" except for usage ocurring in the 2nd	d block in the Winter
Customer Charge	@	\$13.77	/month		
Delivery Charge Summer - All kWh	@	\$0.12227	/kWh	still NeedResultant Space Heat\$0.12270 /kWh\$0.00043\$2,426\$569\$0.00024 *	
Winter (Oct-May)	w	\$0.12227	/ K VV II	30.12270 / KWII 30.00043 3 2,420 3 307 30.00024 *	
0-800 kWh	@	\$0.11127	/kWh	\$0.11170 /kWh	
801-5800 kWh	@	\$0.09689	/kWh	\$0.09713 /kWh	
5801 kWh and above	@	\$0.11127	/kWh	\$0.11170 /kWh	
Energy Cost Adjustment	@		/kWh		
General Service Small (15-GSS)				\$0.00047	
Customer Charge	@	\$22.44	/month		
Delivery Charge	_	A0.0			
Summer - (July to Oct.)	@		/kWh	\$0.09700 /kWh	
Winter (Nov-Jun)	@	\$0.08553	/kWh	\$0.08600 /kWh	
Energy Cost Adjustment	@		/kWh		
General Service Large (15-GSL)				\$0.00035	
Customer Charge	@	\$41.46	/month		
Demand Charge per kW>9	_				
Summer - (July to Oct.)	@		/kW		
Winter (Nov-Jun) Delivery Charge	@	\$10.69	/kW		
Summer - (July to Oct.)	@	\$0.07782	/kWh	\$0.07817 /kWh	
Winter (Nov-Jun)	@	\$0.07782	/kWh	\$0.07817 /kWh	
Energy Cost Adjustment	@		/kWh		
General Service Space Heating				\$0.00021 * for heating months only Note that per SPECo, all Commercial Space Heat customers are on GSL.	
Demand Charge per kW>9				actual adj. Gets up to Still Need Space Heat only	
Summer - (July to Oct.)	@		/kW	\$0.00035 \$ 691 \$ 828 \$0.00021 *	
Winter (Nov-Jun)	@	\$10.69	/kW		
Energy Charge GSL(GSL summer rate for non-heat mos)	@	\$0.07782	/kWh	\$0.07817	
GSS (GSS summer rate for non-heat mos)	@	\$0.09653	/kWh	\$0.9700	
Heating (November - June)	@	\$0.07201	/kWh	\$0.07222 /kWh	
Energy Cost Adjustment					
Industrial Service (15-IS)				\$0.00020	
Customer Charge	@	\$102.15	/month		
Demand Charge per kW>10					
Summer - (July to Oct.)	@	\$14.18			
Winter (Nov-Jun)	@	\$11.18	/kW		
Delivery Charge	0	\$0.02022	4.33.71.	\$0.050/2 J.WIL	
Summer - (July to Oct.) Winter (Nov-Jun)	@ @	\$0.06923 \$0.06923	/kWh /kWh	\$0.06943 /kWh \$0.06943 /kWh	
Energy Cost Adjustment	@	\$0.00923	/kWh	30,00743 / KWII	
Inducted Country Datas - D'				201 Personal (\$1.4.10)	
Industrial Service-Primary Discount Customer Charge	@	\$100.11	/month	2% discount off 14-IS	
Demand Charge per kW>10	w	\$100.11	month		
Summer - (July to Oct.)	@	\$13.90	/kW		
Winter (Nov-Jun)	@	\$10.96	/kW		
Delivery Charge					
Summer - (July to Oct.)	@	\$0.06785	/kWh	\$0.06804 /kWh	
Winter (Nov-Jun)	@	\$0.06785	/kWh	\$0.06804 /kWh	
Energy Cost Adjustment	@		/kWh		

from page 2, Part II, column (k)

Exhibit 2-4

Page 15

Interruptible Industrial Service (15-INT)				same as 15-IS		
Customer Charge	@	\$100.62	/month	54110 US 10 Kg		
Demand Charge per kW>10	e	φ100.02	/ montu			
Non-Interruptible						
Summer - (July to Oct.)	@	\$14.18	/kW			
Winter (Nov-Jun)	@	\$11.18	/kW			
Interruptible	e	<i>Q</i> 11.10				
Summer - (July to Oct.)	@	\$7.00	/kW			
Winter (Nov-Jun)	@					
Penalty	w	\$7.00	/kW			
•	0	621.24	1.337			
Summer - (July to Oct.)	@	\$31.24	/kW			
Winter (Nov-Jun)	@	\$31.24	/kW			
Delivery Charge	_					
Summer - (July to Oct.)	@	\$0.06923	/kWh		\$0.06943 /kWh	
Winter (Nov-Jun)	@	\$0.06923	/kWh		\$0.06943 /kWh	
Energy Cost Adjustment	@		/kWh			
Real-Time Pricing (15-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	\$	4.70 /kW	
Energy Charge						
Energy Charge			/kWh			
Energy Cost Adjustment			/kWh			
Delivery Charge	@	\$0.00181	/kWh		\$0.00181 /kWh	
Service at 115 kV Voltage	2					
Customer Charge	@	\$116.52	/month			
Demand Charge	e	φ110.52	/ montu			
	@		/kW			
Demand Requirements OATT	@					
	w		/kW			
Energy Charge	0		1.33.71-			
Energy Charge	@		/kWh			
Energy Cost Adjustment	@	¢0.00101	/kWh		¢0.00101_4.117	
Delivery Charge	@	\$0.00181	/kWh		\$0.00181 /kWh	
Municipal Power Service (15-M-I)	~	040 FT		\$0.00039		
Customer Charge	@	\$13.77	/month			
Delivery Charge						
Summer - (July to Oct.)	@	\$0.11788	/kWh		\$0.11827 /kWh	
Winter (Nov-Jun)	@	\$0.10688	/kWh		\$0.10727 /kWh	
Energy Cost Adjustment	@		/kWh			
Water Pumping Service (15-WP)				\$0.00032		
Customer Charge	@	\$20.34	/month			
Delivery Charge						
Summer - (July to Oct.)	@	\$0.11578	/kWh		\$0.11610 /kWh	
Winter (Nov-Jun)	@	\$0.10478	/kWh		\$0.10510 /kWh	
Energy Cost Adjustment	@		/kWh			
Irrigation Service (15-IP-I))				\$0.00046		
D 100 UD 11	@	\$38.01	/HP/yr.			
Demand Charge per HP contracted per year						
Delivery Charge						
Delivery Charge Summer - (July to Oct.)	@	\$0.09008	/kWh		\$0.09054 /kWh	
Delivery Charge Summer - (July to Oct.) Winter (Nov-Jun)	@	\$0.09008 \$0.07908	/kWh		\$0.09054 /kWh \$0.07954 /kWh	
Delivery Charge Summer - (July to Oct.)						
Delivery Charge Summer - (July to Oct.) Winter (Nov-Jun) Energy Cost Adjustment	@		/kWh	\$0.00070		
Delivery Charge Summer - (July to Oct.) Winter (Nov-Jun)	@		/kWh /kWh	\$0.00070		

Exhibit 2-4 Page 16

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

(a)	(b)	(c) Test	(d) 34.5kV FBR	(e)	(f)
Line		Year	Rates	Increase (D	
No.	Rate Schedule	Revenue	Revenue	Amount	Percent
		(\$)	(\$)	(\$)	(%)
1	Residential Service (RS)				
2	General Use	\$ 15,795,617	\$ 15,847,777	\$ 52,161	0.3%
3	Space Heating	\$ 974,090	\$ 977,085	\$ 2,995	0.3%
4	General Service Small (GSS)	\$ 1,973,424	\$ 1,980,151	\$ 6,727	0.3%
5	General Service Large (GSL)	\$ 15,910,577	\$ 15,956,151	\$ 45,574	0.3%
6	General Service Space Heating	\$ 604,356	\$ 605,875	\$ 1,519	0.3%
7	Industrial Service (IS)	\$ 3,062,258	\$ 3,068,635	\$ 6,377	0.2%
8	Interruptible Industrial Service (INT)	\$ -	\$ -	\$ -	0.0%
9	Real -Time Pricing (RTP)	\$ 346,853	\$ 346,853	\$ -	0.0%
10	Transmission Level Service (STR)	\$ 24,506,560	\$ 24,506,560	\$ -	0.0%
11	Municipal Power Service (M-I)	\$ 195,001	\$ 195,607	\$ 606	0.3%
12	Water Pumping Service (WP)	\$ 602,435	\$ 604,126	\$ 1,691	0.3%
13	Irrigation Service (IP-I)	\$ 244,652	\$ 245,479	\$ 827	0.3%
14	Temporary Service (CS)	\$ 18,172	\$ 18,237	\$ 65	0.4%
15	Lighting	\$ 1,015,807	\$ 1,020,960	\$ 5,153	0.5%
16	Total Retail Rates	\$ 65,249,803	\$ 65,373,497	\$ 123,694	0.2%

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

(a)	(b)	(c)	(d)	(e)	(f)
Line	Dete Class	Energy	Average I		Increase
No.	Rate Class	Sales	Test Year	Rate Adj.	(Decrease)
		(kWh)	(¢/kWh)	(¢/kWh)	(%)
1	Residential Service (RS)				
2	General Use	120,254,071	13.14	13.18	0.3%
3	Space Heating	7,989,187	12.19	12.23	0.3%
4	General Service Small (GSS)	14,402,892	13.70	13.75	0.3%
5	General Service Large (GSL)	129,342,862	12.30	12.34	0.3%
6	General Service Space Heating	5,838,546	10.35	10.38	0.3%
7	Industrial Service (IS)	31,190,647	9.82	9.84	0.2%
8	Interruptible Industrial Service (INT)	-	N.A.	N.A.	N.A.
9	Real -Time Pricing (RTP)	6,543,983	5.30	5.30	0.0%
10	Transmission Level Service (STR)	394,232,064	6.22	6.22	0.0%
11	Municipal Power Service (M-I)	1,548,098	12.60	12.64	0.3%
12	Water Pumping Service (WP)	5,294,691	11.38	11.41	0.3%
13	Irrigation Service (IP-I)	1,780,952	13.74	13.78	0.3%
14	Temporary Service (CS)	92,534	19.64	19.71	0.4%
15	Lighting	4,260,217	23.84	23.96	0.5%

Prairie Land Electric Cooperative, Inc.

34.5kV FBR Protocols

A. **PURPOSE**

The 34.5kV FBR is an annual formula-based ratemaking mechanism. Its purpose is to allow for timely adjustments to the corresponding wholesale Local Access Charge ("LAC"), without the expense (public and private) and regulatory lag related to preparing and presenting a full rate case every year before the Kansas Corporation Commission ("Commission" or "KCC").

B. **PROCESS**

No later than May 1 (or the next Business Day when the Commission's offices are open if May 1 is not a Business Day) of each year, in accordance with its Commissionapproved 34.5kV FBR, Prairie Land Electric Cooperative, Inc. ("Prairie Land ") shall submit its 34.5kV FBR "Annual Update" filing for the calendar year just ended ("Test Year") in accordance with the procedures and calculations set forth herein (such date of submittal being the "Filing Date"). The filing will be provided to all parties of record in the Commission Docket approving the initial application for Prairie Land's 34.5kV FBR.

Upon filing, the Commission will determine the appropriate term for suspension of the Annual Update pursuant to K.S.A. 66-117. Notwithstanding this suspension, the Commission and Interveners will process the filing as set forth herein, unless ordered otherwise by the Commission. All discovery and confidentiality issues will be governed by Commission Discovery and Protective Orders, which will be issued immediately after the filing of the Annual Update. Upon receipt of the Annual Update filing, the Commission will also immediately issue a Procedural Order in accordance with the following guidelines, which are discussed in more detail in the following timeline:

Day 1	Day after the Filing Date
Day 40-45	A one-day Technical Conference will be set during this time, if necessary.
Day 50-55	A status telephone conference call will be set during this time.
Day 60	Staff and Interveners complete the review of the Annual Update, and the resultant LAC rate becomes effective; or, if necessary, Staff and/or Interveners shall file testimony as outlined hereafter.
Day 75	Prairie Land files rebuttal testimony, if necessary.
Day 90	Commission issues an order either approving the rate adjustments based upon the paper record or notifying the parties that an evidentiary hearing will be held.
Day 95-99	A one-day evidentiary hearing will be set during this time in case it is needed based upon the Commission 90 day Order.
Day 120	Final Order issued if the matter goes to evidentiary hearing.

The Commission Staff, and any other Intervener, will have 60 days from the Filing Date to review the Annual Update to determine if it results in just and reasonable rates that are in the public interest.

If within 60 days from the Filing Date, the Commission Staff and/or Interveners make a determination that indicates the results of the Annual Update filing are just and reasonable, the resultant LAC rate becomes effective for billing on the 60th day. Nothing in this provision is intended to deny Staff or Interveners the opportunity to file testimony should there be a relevant objection relating to the Annual Update, rather the purpose of allowing the LAC rate to go into effect is to relieve Staff and Interveners of the obligation to file formal testimony in the event formal testimony is unnecessary due to the lack of relevant objection to the Annual Update Filing.

If within 60 days from the Filing Date, Staff and/or Interveners make a determination that indicates the results of the Annual Update filing are unjust or unreasonable, Staff and Interveners shall make a reasonable attempt to resolve any issues surrounding the Annual Update informally with Prairie Land. The parties shall utilize the Technical Conference described below in Section F as a forum to try and resolve issues. If unable to resolve issues, Staff and Interveners shall file testimony within 60 days from the Filing Date, setting forth the reason the Annual Update would not result in a just and reasonable rate along with supporting documentation, and evidence supporting the position. Issues regarding the Annual Update filing that do not change or impact the rate resulting from the filing shall not be raised in testimony. A party who does not object to the Annual Update filing, or the rate resulting from the filing, shall not be raised in the rate resulting from the filing, shall not be raised filing, or the rate resulting from the filing, shall not be raised filing, or the rate resulting from the filing, shall not be raised in the rate resulting from the filing, shall not be raised in the Annual Update filing within 60 days from the filing, shall not be raised in the rate resulting from the filing, shall not be raised filing, or the rate resulting from the filing, shall not be raised in the Annual Update filing dockets, However, no party is precluded from raising such issues through the normal means available before the Commission.

If within 60 days of the Filing Date, Staff and/or Interveners file testimony regarding Prairie Land's Annual Update filing indicating the filing would result in unjust or unreasonable rate that is not in the public interest, then Prairie Land shall have the opportunity to file responsive testimony to said objection(s) within 75 days from the Filing Date. In this event, within 90 days from the Filing Date, the Commission will issue an order either approving the Annual Update filing based upon the paper record, or ordering an evidentiary hearing to be held to address the issues raised by the Annual Update filing. The hearing, if necessary, will proceed as expeditiously as possible, with the explicit goal of a Commission Order within 120 days from the Filing Date. This 120 day order date may be extended by Commission Order if circumstances arise supporting a deviation from the agreed 120-day time period.

The process outlined above does not prohibit interested parties from exercising any other rights they may have to bring a separate complaint or show cause proceeding before the Commission regarding Prairie Land, its rates or services.

C. CUSTOMER NOTIFICATION

Customers will receive notice of the Annual Update filing at the time it is made with the Commission.

Such notice may be made via electronic mail or bill insert and shall contain the following information:

- 1. The date the filing was made with the Commission and the docket number assigned.
- 2. The amount of the revenue adjustment sought.
- 3. The resulting rate impact.
- 4. A statement explaining that the rate adjustment is being made pursuant to the 34.5kV FBR, with a cite to the docket and the date of the Commission's Order approving the initial application for Prairie Land's 34.5kV FBR.
- 5. A Prairie Land contact person and phone number for questions.

D. CALCULATION

Each filing shall be based on actual results as presented in the sources listed below and utilizing the RUS Uniform System of Accounts: ¹

- December Operating Income Statement.
- December Trial Balance.
- December Payroll Journal.
- December Balance Sheet.

The calculation shall follow the form and format included in Exhibit 1-1 (blank) and Exhibits 2-1 (populated), as endorsed in the Commission Docket approving the initial application for Prairie Land's 34.5kV FBR. Specific details concerning the calculation are as follows:

- 1. Adjustments to actual results for the Test Year will be made as follows:
 - a. Distribution Operation and Maintenance ("O&M") Expenses if distribution plant used to provide Local Access Delivery Service is present that is not already accounted for in a separate rate-making mechanism, the Distribution O&M Expenses will be adjusted consistent with the adjustment to Other Deductions per Commission policy in accordance with K.S.A. 66-101f(a) as defined below and which may be applicable.

¹ Reference United States Department of Agriculture Rural Utilities Service Bulletin 1767B-1 which contains the Uniform System of Accounts for Electric Borrowers.

- b. Administrative and General Expense ("A&G") will be adjusted consistent with the adjustment to Other Deductions per Commission policy in accordance with K.S.A. 66-101f(a) as defined below and which may be applicable.
- c. *Depreciation* will be adjusted to reflect the depreciation expense expected for the calendar year immediately following the Test Year ("Budget Year"). Additionally, the Acquisition Premium ("AP") amortization portion will be removed, if applicable.
- d. *Interest on Long-Term Debt* will be adjusted to reflect the interest on long-term debt expected for the Budget Year.
- e. *Interest Expense Other* will be adjusted as necessary to reflect the amount of short-term interest expected for the Budget Year.
- f. *Interest Charged to Construction* will be adjusted as necessary to reflect the amount expected for the Budget Year.
- Other Deductions If applicable, Other Deductions expense will be g. adjusted to reflect the exclusion of the items typically disallowed by the Commission, in whole or in part, per Commission policy in accordance with K.S.A. 66-101f(a) (i.e. dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses) and in a manner consistent with any other separate rate-making mechanism that Prairie Land may have in place at the time. As set forth below, Prairie Land will include with its filing a complete detailed listing, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year, accompanied by the work paper detailing the calculation of the appropriate exclusion, in whole or in part. Each party may present to the Commission in their recommendation or testimony their position and reasoning in support of inclusion or disallowance of these items. It is expected that disagreement on these issues would not be grounds for requiring the case to go to evidentiary hearing, and that absent other issues supporting the need for the evidentiary hearing, these matters will be resolved by the Commission based upon the paper record.

Additionally, if applicable, the Acquisition Premium ("AP") amortization portion will be removed from Other Deductions.

h. *Debt Service Payments* for the Test Year shall be adjusted to reflect the interest and principal payments expected for the Budget Year. The debt service payments on said debt requirements will be calculated using an amortization schedule at the expected borrowing rate(s) as specified in Prairie Land's loan covenants with its lender(s). The debt service payments will be determined within the context of Prairie Land's budget including the projected plant investments and cash flows needs.

- 2. The 34.5kV FBR is intended to apply only to the sub-transmission portion of Prairie Land's system. In order to accomplish this, the financial results submitted as part of the Annual Update filing should be adjusted to only include the costs associated with such facilities. The following categories of expenses will need to be adjusted to remove the portion not associated with these facilities before the LAC is calculated. The allocation method to be used is listed next to each category. This list is not necessarily exhaustive, and other allocations may be necessary. If additional items are identified, expense or labor items should be allocated using a Labor ratio ("LAB"), and Plant or Debt Service items should be allocated using a Net Plant ratio ("NP").² The LAB ratio is calculated as a ratio of Transmission Labor to Total Non-A&G Labor, calculated for the Test Year. The NP ratio is calculated as a ratio of Net Transmission Plant to total Net Plant, calculated for the Test Year, where the Net Transmission Plant includes a General Plant allocation based upon the LAB ratio. These allocators should be calculated and submitted annually with each Annual Update filing.
 - a. A&G Expenses: allocated on LAB ratio.
 - b. Depreciation and Amortization Expense: allocated on NP ratio.
 - c. Tax Expense (if/when applicable): allocated on NP ratio.
 - d. Other Deductions: allocated on NP ratio.
 - e. Interest on Long-Term Debt: allocated on NP ratio.
 - f. Interest-Other: allocated on NP ratio.
 - g. Principal Payments: allocated on NP ratio.
 - h. Offsets to Margin Requirements: allocated on NP ratio.
- Margin Prairie Land will utilize the 1.8 OTIER or 1.8 MDSC, calculated using National Rural Utilities Cooperative Finance Corporation ("CFC") formulas. The ratio resulting in greater margins will be used.

² If any distribution plant that provides Local Access Delivery Service is present as detailed in D.1.a above, Distribution O&M Expenses will be allocated using a Distribution O&M ratio ("DOM"). The DOM ratio is calculated as a ratio of Net Distribution Plant used in provision of Local Access Delivery Service to Total Distribution Plant. As applicable, this allocator should be calculated and submitted with Annual Update filings.

4. Determination of the LAC rate:

The Total 34.5kV FBR Revenue Requirement is determined by summing up the applicable operating expenses and margin requirement, as shown in Exhibit 1-1 and Exhibits 2-1 endorsed in the Commission Docket approving the initial application for Prairie Land's 34.5kV FBR. To arrive at the \$ per kW LAC rate, the Total Revenue Requirement is divided by the Total Billing Demand for the Test Year. Also, if applicable, a \$ per kilowatt-hour portion attributable to Property Tax Surcharge is subtracted from the unadjusted LAC rate to arrive at the final LAC.

E. FILING EXHIBITS

In support of the Annual Update filing, Prairie Land shall submit the following information:

- 1. An Annual Update filing containing the rate adjustment requested in compliance with the requirements of the Commission-approved 34.5kV FBR.
- 2. Prairie Land's Comparative Operating Income Statement and Balance Sheet, for the test year.
- Completed formula as contained in Exhibit 1-1 endorsed in the Commission Docket approving the initial application for Prairie Land's 34.5kV FBR. In addition to the PDF version, each Annual Update filing shall be supplemented with a populated formula template in fully functional spreadsheets, with all work papers attached, showing the 34.5kV FBR calculations.
- 4. Trial Balance for the Test Year.
- 5. Payroll Journal for the Test Year.
- 6. Operating Budget for the Test Year.
- 7. Any other applicable supplemental schedules necessary to audit the filing for the Test Year.
- 8. A complete detailed accounting, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year.
- 9. Proposed tariff sheets including the proposed rate adjustment.

If any of the reports or statements intended to be used as support for Prairie Land's upcoming Annual Update filing become available prior to the Filing Date, Prairie Land will provide to Staff and Interveners copies of such. All required information will be made accessible on Prairie Land's Box.net site or a similar service, with a notification provided to Staff and Interveners alerting them of when the data becomes available.

F. TECHNICAL CONFERENCE AND STATUS CALL

Within 35 days from the Filing Date Prairie Land will work with Staff and Interveners to schedule a one-day Technical Conference, if necessary, to be held within days 40-45 from the Filing Date. The Technical Conference will be held at the Company's home office. Prairie Land will make its staff available to review requested documents and respond to questions. The parties shall submit to Prairie Land at least 10 business days before the conference a list of questions and a list of documents that the parties want Prairie Land to be prepared to answer and produce, respectively, at the technical conference. If requested, Prairie Land will make available to Staff, Interveners and the parties' consultants who are unable to travel to the home office, access to the conference via "GoToMeeting" or a similar internet-based conference program.

Within days 50-55 from the Filing Date, Prairie Land will work with Staff and Interveners to schedule a telephone conference call to discuss the status of any outstanding issues with the Annual Update filing. If there are no outstanding issues to discuss, the parties will consider Staff's filing of a Report and Recommendation indicating the results of the Annual Update filing are just and reasonable.

G. MISCELLANEOUS PROVISIONS

- 1. Nothing in these Protocols limits or deprives Prairie Land, Staff of the Commission or any Intervener of any rights it may otherwise have under any applicable provision of applicable law. The provisions of the Protocols addressing review of and objection to of the Annual Update filings are not intended to, nor shall they be construed as limiting Prairie Land's, Staff of the Commission or any Intervener's rights under any applicable provision of applicable law.
- 2. Signatories who were a party to the original docket requesting the approval of the 34.5kV FBR will be considered automatically approved for intervention upon the filing of an Entry of Appearance in any individual Annual Update filing, provided they are not prohibited from participation by statute or otherwise.

H. **DEFINITIONS**

Budget Year shall mean the calendar year immediately following the Test Year.

CFC - National Rural Utilities Cooperative Finance Corporation.

Debt Service Payments means interest and principal payments made during the Test Year adjusted to reflect the interest and principal payments expected for the Budget Year, including both long-term and short-term debt.

Filing Date as defined in Section B of these 34.5kV FBR Protocols.

Form 7 means the December National Rural Utilities Cooperative Finance Corporation Financial and Statistical Report (CFC Form 7) that utilizes the RUS Uniform System of Accounts. **Intervener** means a party which has been granted intervention by the Commission in Prairie Land's Annual Update filing or as provided in Section G(2).

KCC or Commission means the State Corporation Commission of the State of Kansas.

LAC means the Local Access Charge per kW demand rate for LADS over Prairie Land's sub-transmission system as defined in Prairie Land's corresponding Local Access Delivery Service tariff on file with the Commission.

Line Losses means real power losses associated with the Local Access Delivery Service. The applicable loss factor is specified within Prairie Land's Commissionapproved Local Access Delivery Service tariff in effect during the Test Year.

Local Access Delivery Service ("LADS") means wholesale delivery service over Prairie Land's sub-transmission system.

MDSC means a Modified Debt Service Coverage ratio of cash flows to annual interest and principal payments on debt, calculated in accordance with the formula guidelines utilized in CFC Key Ratio Trend Analysis.

Monthly Billing Demand – as defined in Prairie Land's Commission-approved Local Access Delivery Service tariff in effect.

Monthly System Peak means the monthly maximum hourly demand on Prairie Land's Local Access Delivery System during the Test Year.

Net Plant means total Plant in Service as contained in all electric plant account per RUS Uniform System of Accounts less total Accumulated Reserves for Depreciation in account per RUS Uniform System of Accounts, where the account balances are determined by Prairie Land's year end trial balance for the Test Year.

Net Transmission Plant means the total plant in service used by Prairie Land for the provision of Local Access Service (including Transmission Plant in Prairie Land's accounts 350-359 per RUS Uniform System of Accounts; any Distribution Plant from accounts 360-373 per RUS Uniform System of Accounts that was allocated to the LAC, if applicable; plus any allocated General Plant from accounts 389-399 per RUS Uniform System of Accounts and the total amount of corresponding Accumulated Provision for Depreciation in account 108 per RUS Uniform System of Accounts. The account balances are determined by Prairie Land's year end trial balance for the Test Year.

Non-A&G Labor means the Test Year wages associated with all of the Operating Expenses except for the wages in connection with the Administrative and General Expense accounts 920-935 per RUS Uniform System of Accounts.

OTIER shall mean a ratio of Prairie Land's annual earnings before interest to its annual interest expense, calculated in accordance with the formula guidelines utilized in CFC Key Ratio Trend Analysis.

Total Billing Demand means the summation of Prairie Land's wholesale and retail customers' monthly billing demands for the Test Year (work paper detailing calculation

is contained in Prairie Land's work papers accompanying the 34.5kV FBR populated template).

Transmission Labor means the Test Year wages associated with the provision of the Local Access Service and are comprised of 100% of the wages associated with the Transmission Expense in accounts 560-573 per RUS Uniform System of Accounts and, if applicable, any allocated Distribution wages associated with the Distribution O&M Expense accounts 360-373 per RUS Uniform System of Accounts.

RUS Uniform Systems of Accounts is contained in the United States Department of Agriculture Rural Utilities Service Bulletin 1767B-1.

Test Year means the most recent full calendar year prior to the Filing Date.

The Victory Electric Cooperative Association, Inc.

34.5kV FBR Protocols

A. **PURPOSE**

The 34.5kV FBR is an annual formula-based ratemaking mechanism. Its purpose is to allow for timely adjustments to the corresponding wholesale Local Access Charge ("LAC"), without the expense (public and private) and regulatory lag related to preparing and presenting a full rate case every year before the Kansas Corporation Commission ("Commission" or "KCC").

B. **PROCESS**

No later than May 1 (or the next Business Day when the Commission's offices are open if May 1 is not a Business Day) of each year, in accordance with its Commissionapproved 34.5kV FBR, The Victory Electric Cooperative Association, Inc. ("Victory") shall submit its 34.5kV FBR "Annual Update" filing for the calendar year just ended ("Test Year") in accordance with the procedures and calculations set forth herein (such date of submittal being the "Filing Date"). The filing will be provided to all parties of record in the Commission Docket approving the initial application for Victory's 34.5kV FBR.

Upon filing, the Commission will determine the appropriate term for suspension of the Annual Update pursuant to K.S.A. 66-117. Notwithstanding this suspension, the Commission Prand Interveners will process the filing as set forth herein, unless ordered otherwise by the Commission. All discovery and confidentiality issues will be governed by Commission Discovery and Protective Orders, which will be issued immediately after the filing of the Annual Update. Upon receipt of the Annual Update filing, the Commission will also immediately issue a Procedural Order in accordance with the following guidelines, which are discussed in more detail in the following timeline:

- Day 1 Day after the Filing Date
- Day 40-45 A one-day Technical Conference will be set during this time, if necessary.
- Day 50-55 A status telephone conference call will be set during this time.
- Day 60 Staff and Interveners complete the review of the Annual Update, and the resultant LAC rate becomes effective; or, if necessary, Staff and/or Interveners shall file testimony as outlined hereafter.
- Day 75 Victory files rebuttal testimony, if necessary.
- Day 90 Commission issues an order either approving the rate adjustments based upon the paper record or notifying the parties that an evidentiary hearing will be held.
- Day 95-99 A one-day evidentiary hearing will be set during this time in case it is needed based upon the Commission 90 day Order.
- Day 120 Final Order issued if the matter goes to evidentiary hearing.

The Commission Staff, and any other Intervener, will have 60 days from the Filing Date to review the Annual Update to determine if it results in just and reasonable rates that are in the public interest.

If within 60 days from the Filing Date, the Commission Staff and/or Interveners make a determination that indicates the results of the Annual Update filing are just and reasonable, the resultant LAC rate becomes effective for billing on the 60th day. Nothing in this provision is intended to deny Staff or Interveners the opportunity to file testimony should there be a relevant objection relating to the Annual Update, rather the purpose of allowing the LAC rate to go into effect is to relieve Staff and Interveners of the obligation to file formal testimony in the event formal testimony is unnecessary due to the lack of relevant objection to the Annual Update Filing.

If within 60 days from the Filing Date, Staff and/or Interveners make a determination that indicates the results of the Annual Update filing are unjust or unreasonable, Staff and Interveners shall make a reasonable attempt to resolve any issues surrounding the Annual Update informally with Victory. The parties shall utilize the Technical Conference described below in Section F as a forum to try and resolve issues. If unable to resolve issues, Staff and Interveners shall file testimony within 60 days from the Filing Date, setting forth the reason the Annual Update would not result in a just and reasonable rate along with supporting documentation, and evidence supporting the position. Issues regarding the Annual Update filing that do not change or impact the rate resulting from the filing shall not be raised in testimony. A party who does not object to the Annual Update filing Date. Questions, concerns or complaints regarding Victory that are outside the scope of the Annual Update filing, or the rate resulting from the filing, shall not be raised in the rate resulting from the filing, shall not be raised in the rate resulting from the filing, shall not be raised in the rate resulting from the filing, shall not be raised in the Annual Update filing dockets, However, no party is precluded from raising such issues through the normal means available before the Commission.

If within 60 days of the Filing Date, Staff and/or Interveners file testimony regarding Victory's Annual Update filing indicating the filing would result in unjust or unreasonable rate that is not in the public interest, then Victory shall have the opportunity to file responsive testimony to said objection(s) within 75 days from the Filing Date. In this event, within 90 days from the Filing Date, the Commission will issue an order either approving the Annual Update filing based upon the paper record, or ordering an evidentiary hearing to be held to address the issues raised by the Annual Update filing. The hearing, if necessary, will proceed as expeditiously as possible, with the explicit goal of a Commission Order within 120 days from the Filing Date. This 120 day order date may be extended by Commission Order if circumstances arise supporting a deviation from the agreed 120-day time period.

The process outlined above does not prohibit interested parties from exercising any other rights they may have to bring a separate complaint or show cause proceeding before the Commission regarding Victory, its rates or services.

C. CUSTOMER NOTIFICATION

Customers will receive notice of the Annual Update filing at the time it is made with the Commission. Such notice may be made via electronic mail or bill insert and shall contain the following information:

- 1. The date the filing was made with the Commission and the docket number assigned.
- 2. The amount of the revenue adjustment sought.
- 3. The resulting rate impact.
- 4. A statement explaining that the rate adjustment is being made pursuant to the 34.5kV FBR, with a cite to the docket and the date of the Commission's Order approving the initial application for Victory's 34.5kV FBR.
- 5. A Victory contact person and phone number for questions.

D. CALCULATION

Each filing shall be based on actual results as presented in the sources listed below and utilizing the RUS Uniform System of Accounts: ¹

- December Operating Income Statement.
- December Trial Balance.
- December Payroll Journal.
- December Balance Sheet.

The calculation shall follow the form and format included in Exhibit 1-1 (blank) and Exhibits 2-1 (populated), as endorsed in the Commission Docket approving the initial application for Victory's 34.5kV FBR. Specific details concerning the calculation are as follows:

- 1. Adjustments to actual results for the Test Year will be made as follows:
 - a. Distribution Operation and Maintenance ("O&M") Expenses if distribution plant used to provide Local Access Delivery Service is present that is not already accounted for in a separate rate-making mechanism, the Distribution O&M Expenses will be adjusted consistent with the adjustment to Other Deductions per Commission policy in accordance with K.S.A. 66-101f(a) as defined below and which may be applicable.
 - b. Administrative and General Expense ("A&G") will be adjusted consistent with the adjustment to Other Deductions per

¹ Reference United States Department of Agriculture Rural Utilities Service Bulletin 1767B-1 which contains the Uniform System of Accounts for Electric Borrowers.

Commission policy in accordance with K.S.A. 66-101f(a) as defined below and which may be applicable.

- c. *Depreciation* will be adjusted to reflect the depreciation expense expected for the calendar year immediately following the Test Year ("Budget Year"). Additionally, the Acquisition Premium ("AP") amortization portion will be removed, if applicable.
- d. *Interest on Long-Term Debt* will be adjusted to reflect the interest on long-term debt expected for the Budget Year.
- e. Interest Expense Other will be adjusted as necessary to reflect the amount of short-term interest expected for the Budget Year.
- f. *Interest Charged to Construction* will be adjusted as necessary to reflect the amount expected for the Budget Year.
- Other Deductions If applicable, Other Deductions expense will be g. adjusted to reflect the exclusion of the items typically disallowed by the Commission, in whole or in part, per Commission policy in accordance with K.S.A. 66-101f(a) (i.e. dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses) and in a manner consistent with any other separate rate-making mechanism that Victory may have in place at the time. As set forth below, Victory will include with its filing a complete detailed listing, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year, accompanied by the work paper detailing the calculation of the appropriate exclusion, in whole or in part. Each party may present to the Commission in their recommendation or testimony their position and reasoning in support of inclusion or disallowance of these items. It is expected that disagreement on these issues would not be grounds for requiring the case to go to evidentiary hearing, and that absent other issues supporting the need for the evidentiary hearing, these matters will be resolved by the Commission based upon the paper record.

Additionally, if applicable, the Acquisition Premium ("AP") amortization portion will be removed from Other Deductions.

h. Debt Service Payments for the Test Year shall be adjusted to reflect the interest and principal payments expected for the Budget Year. The debt service payments on said debt requirements will be calculated using an amortization schedule at the expected borrowing rate(s) as specified in Victory's loan covenants with its lender(s). The debt service payments will be determined within the context of Victory's budget including the projected plant investments and cash flows needs.

- 2. The 34.5kV FBR is intended to apply only to the sub-transmission portion of Victory's system. In order to accomplish this, the financial results submitted as part of the Annual Update filing should be adjusted to only include the costs associated with such facilities. The following categories of expenses will need to be adjusted to remove the portion not associated with these facilities before the LAC is calculated. The allocation method to be used is listed next to each category. This list is not necessarily exhaustive, and other allocations may be necessary. If additional items are identified, expense or labor items should be allocated using a Labor ratio ("LAB"), and Plant or Debt Service items should be allocated using a Net Plant ratio ("NP").² The LAB ratio is calculated as a ratio of Transmission Labor to Total Non-A&G Labor, calculated for the Test Year. The NP ratio is calculated as a ratio of Net Transmission Plant to total Net Plant, calculated for the Test Year, where the Net Transmission Plant includes a General Plant allocation based upon the LAB ratio. These allocators should be calculated and submitted annually with each Annual Update filing.
 - a. A&G Expenses: allocated on LAB ratio.
 - b. Depreciation and Amortization Expense: allocated on NP ratio.
 - c. Tax Expense (if/when applicable): allocated on NP ratio.
 - d. Other Deductions: allocated on NP ratio.
 - e. Interest on Long-Term Debt: allocated on NP ratio.
 - f. Interest-Other: allocated on NP ratio.
 - g. Principal Payments: allocated on NP ratio.
 - h. Offsets to Margin Requirements: allocated on NP ratio.
- 3. Margin Victory will utilize the 1.8 OTIER or 1.8 MDSC, calculated using National Rural Utilities Cooperative Finance Corporation ("CFC") formulas. The ratio resulting in greater margins will be used.
- 4. Determination of the LAC rate:

The Total 34.5kV FBR Revenue Requirement is determined by summing up the applicable operating expenses and margin requirement, as shown in Exhibit 1-1 and Exhibits 2-1 endorsed in the Commission Docket approving the initial application for Victory's 34.5kV FBR. To arrive at the \$ per kW LAC rate, the Total Revenue Requirement is divided by the Total Billing Demand for the Test

² If any distribution plant that provides Local Access Delivery Service is present as detailed in D.1.a above, Distribution O&M Expenses will be allocated using a Distribution O&M ratio ("DOM"). The DOM ratio is calculated as a ratio of Net Distribution Plant used in provision of Local Access Delivery Service to Total Distribution Plant. As applicable, this allocator should be calculated and submitted with Annual Update filings.

Year. Also, if applicable, a \$ per kilowatt-hour portion attributable to Property Tax Surcharge is subtracted from the unadjusted LAC rate to arrive at the final LAC.

E. FILING EXHIBITS

In support of the Annual Update filing, Victory shall submit the following information:

- 1. An Annual Update filing containing the rate adjustment requested in compliance with the requirements of the Commission-approved 34.5kV FBR.
- 2. Victory's Comparative Operating Income Statement and Balance Sheet, for the test year.
- 3. Completed formula as contained in Exhibit 1-1 endorsed in the Commission Docket approving the initial application for Victory's 34.5kV FBR. In addition to the PDF version, each Annual Update filing shall be supplemented with a populated formula template in fully functional spreadsheets, with all work papers attached, showing the 34.5kV FBR calculations.
- 4. Trial Balance for the Test Year.
- 5. Payroll Journal for the Test Year.
- 6. Operating Budget for the Test Year.
- 7. Any other applicable supplemental schedules necessary to audit the filing for the Test Year.
- 8. A complete detailed accounting, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year.
- 9. Proposed tariff sheets including the proposed rate adjustment.

If any of the reports or statements intended to be used as support for Victory's upcoming Annual Update filing become available prior to the Filing Date, Victory will provide to Staff and Interveners copies of such. All required information will be made accessible on Victory's Box.net site or a similar service, with a notification provided to Staff and Interveners alerting them of when the data becomes available.

F. TECHNICAL CONFERENCE AND STATUS CALL

Within 35 days from the Filing Date Victory will work with Staff and Interveners to schedule a one-day Technical Conference, if necessary, to be held within days 40-45 from the Filing Date. The Technical Conference will be held at the Company's home office. Victory will make its staff available to review requested documents and respond to questions. The parties shall submit to Victory at least 10 business days before the conference a list of questions and a list of documents that the parties want Victory to be prepared to answer and produce, respectively, at the technical conference. If requested, Victory will make available to Staff, Interveners and the parties' consultants who are

unable to travel to the home office, access to the conference via "GoToMeeting" or a similar internet-based conference program.

Within days 50-55 from the Filing Date, Victory will work with Staff and Interveners to schedule a telephone conference call to discuss the status of any outstanding issues with the Annual Update filing. If there are no outstanding issues to discuss, the parties will consider Staff's filing of a Report and Recommendation indicating the results of the Annual Update filing are just and reasonable.

G. MISCELLANEOUS PROVISIONS

- Nothing in these Protocols limits or deprives Victory, Staff of the Commission or any Intervener of any rights it may otherwise have under any applicable provision of applicable law. The provisions of the Protocols addressing review of and objection to of the Annual Update filings are not intended to, nor shall they be construed as limiting Victory's, Staff of the Commission or any Intervener's rights under any applicable provision of applicable law.
- 2. Signatories who were a party to the original docket requesting the approval of the 34.5kV FBR will be considered automatically approved for intervention upon the filing of an Entry of Appearance in any individual Annual Update filing, provided they are not prohibited from participation by statute or otherwise.

H. **DEFINITIONS**

Budget Year shall mean the calendar year immediately following the Test Year.

CFC - National Rural Utilities Cooperative Finance Corporation.

Debt Service Payments means interest and principal payments made during the Test Year adjusted to reflect the interest and principal payments expected for the Budget Year, including both long-term and short-term debt.

Filing Date as defined in Section B of these 34.5kV FBR Protocols.

Form 7 means the December National Rural Utilities Cooperative Finance Corporation Financial and Statistical Report (CFC Form 7) that utilizes the RUS Uniform System of Accounts.

Intervener means a party which has been granted intervention by the Commission in Victory's Annual Update filing or as provided in Section G(2).

KCC or Commission means the State Corporation Commission of the State of Kansas.

LAC means the Local Access Charge per kW demand rate for LADS over Victory's subtransmission system as defined in Victory's corresponding Local Access Delivery Service tariff on file with the Commission.

Line Losses means real power losses associated with the Local Access Delivery Service. The applicable loss factor is specified within Victory's Commission-approved Local Access Delivery Service tariff in effect during the Test Year. **Local Access Delivery Service** ("LADS") means wholesale delivery service over Victory's sub-transmission system.

MDSC means a Modified Debt Service Coverage ratio of cash flows to annual interest and principal payments on debt, calculated in accordance with the formula guidelines utilized in CFC Key Ratio Trend Analysis.

Monthly Billing Demand – as defined in Victory's Commission-approved Local Access Delivery Service tariff in effect.

Monthly System Peak means the monthly maximum hourly demand on Victory's Local Access Delivery System during the Test Year.

Net Plant means total Plant in Service as contained in all electric plant account per RUS Uniform System of Accounts less total Accumulated Reserves for Depreciation in account per RUS Uniform System of Accounts, where the account balances are determined by Victory's year end trial balance for the Test Year.

Net Transmission Plant means the total plant in service used by Victory for the provision of Local Access Service (including Transmission Plant in Victory's accounts 350-359 per RUS Uniform System of Accounts; any Distribution Plant from accounts 360-373 per RUS Uniform System of Accounts that was allocated to the LAC, if applicable; plus any allocated General Plant from accounts 389-399 per RUS Uniform System of Account of corresponding Accumulated Provision for Depreciation in account 108 per RUS Uniform System of Accounts. The account balances are determined by Victory's year end trial balance for the Test Year.

Non-A&G Labor means the Test Year wages associated with all of the Operating Expenses except for the wages in connection with the Administrative and General Expense accounts 920-935 per RUS Uniform System of Accounts.

OTIER shall mean a ratio of Victory's annual earnings before interest to its annual interest expense, calculated in accordance with the formula guidelines utilized in CFC Key Ratio Trend Analysis.

Total Billing Demand means the summation of Victory's wholesale and retail customers' monthly billing demands for the Test Year (work paper detailing calculation is contained in Victory's work papers accompanying the 34.5kV FBR populated template).

Transmission Labor means the Test Year wages associated with the provision of the Local Access Service and are comprised of 100% of the wages associated with the Transmission Expense in accounts 560-573 per RUS Uniform System of Accounts and, if applicable, any allocated Distribution wages associated with the Distribution O&M Expense accounts 360-373 per RUS Uniform System of Accounts.

RUS Uniform Systems of Accounts is contained in the United States Department of Agriculture Rural Utilities Service Bulletin 1767B-1.

Test Year means the most recent full calendar year prior to the Filing Date.

Western Electric Cooperative, Inc.

34.5kV FBR Protocols

A. **PURPOSE**

The 34.5kV FBR is an annual formula-based ratemaking mechanism. Its purpose is to allow for timely adjustments to the corresponding wholesale Local Access Charge ("LAC"), without the expense (public and private) and regulatory lag related to preparing and presenting a full rate case every year before the Kansas Corporation Commission ("Commission" or "KCC").

B. **PROCESS**

No later than May 1 (or the next Business Day when the Commission's offices are open if May 1 is not a Business Day) of each year, in accordance with its Commissionapproved 34.5kV FBR, Western Electric Cooperative, Inc. ("Western ") shall submit its 34.5kV FBR "Annual Update" filing for the calendar year just ended ("Test Year") in accordance with the procedures and calculations set forth herein (such date of submittal being the "Filing Date"). The filing will be provided to all parties of record in the Commission Docket approving the initial application for Western's 34.5kV FBR.

Upon filing, the Commission will determine the appropriate term for suspension of the Annual Update pursuant to K.S.A. 66-117. Notwithstanding this suspension, the Commission and Interveners will process the filing as set forth herein, unless ordered otherwise by the Commission. All discovery and confidentiality issues will be governed by Commission Discovery and Protective Orders, which will be issued immediately after the filing of the Annual Update. Upon receipt of the Annual Update filing, the Commission will also immediately issue a Procedural Order in accordance with the following guidelines, which are discussed in more detail in the following timeline:

Day 1	Day after the Filing Date
Day 40-45	A one-day Technical Conference will be set during this time, if necessary.
Day 50-55	A status telephone conference call will be set during this time.
Day 60	Staff and Interveners complete the review of the Annual Update, and the resultant LAC rate becomes effective; or, if necessary, Staff and/or Interveners shall file testimony as outlined hereafter.
Day 75	Western files rebuttal testimony, if necessary.
Day 90	Commission issues an order either approving the rate adjustments based upon the paper record or notifying the parties that an evidentiary hearing will be held.
Day 95-99	A one-day evidentiary hearing will be set during this time in case it is needed based upon the Commission 90 day Order.
Day 120	Final Order issued if the matter goes to evidentiary hearing.

The Commission Staff, and any other Intervener, will have 60 days from the Filing Date to review the Annual Update to determine if it results in just and reasonable rates that are in the public interest.

If within 60 days from the Filing Date, the Commission Staff and/or Interveners make a determination that indicates the results of the Annual Update filing are just and reasonable, the resultant LAC rate becomes effective for billing on the 60th day. Nothing in this provision is intended to deny Staff or Interveners the opportunity to file testimony should there be a relevant objection relating to the Annual Update, rather the purpose of allowing the LAC rate to go into effect is to relieve Staff and Interveners of the obligation to file formal testimony in the event formal testimony is unnecessary due to the lack of relevant objection to the Annual Update Filing.

If within 60 days from the Filing Date, Staff and/or Interveners make a determination that indicates the results of the Annual Update filing are unjust or unreasonable, Staff and Interveners shall make a reasonable attempt to resolve any issues surrounding the Annual Update informally with Western. The parties shall utilize the Technical Conference described below in Section F as a forum to try and resolve issues. If unable to resolve issues, Staff and Interveners shall file testimony within 60 days from the Filing Date, setting forth the reason the Annual Update would not result in a just and reasonable rate along with supporting documentation, and evidence supporting the position. Issues regarding the Annual Update filing that do not change or impact the rate resulting from the filing shall not be raised in testimony. A party who does not object to the Annual Update filing may file testimony in support of the filing within 60 days from the Filing Date. Questions, concerns or complaints regarding Western that are outside the scope of the Annual Update filing, or the rate resulting from the filing, shall not be raised in the filing from the filing, shall not be raised in the Annual Update filing within 60 days from the filing bate. Questions, concerns or complaints regarding Western that are outside the scope of the Annual Update filing dockets, However, no party is precluded from raising such issues through the normal means available before the Commission.

If within 60 days of the Filing Date, Staff and/or Interveners file testimony regarding Western's Annual Update filing indicating the filing would result in unjust or unreasonable rate that is not in the public interest, then Western shall have the opportunity to file responsive testimony to said objection(s) within 75 days from the Filing Date. In this event, within 90 days from the Filing Date, the Commission will issue an order either approving the Annual Update filing based upon the paper record, or ordering an evidentiary hearing to be held to address the issues raised by the Annual Update filing. The hearing, if necessary, will proceed as expeditiously as possible, with the explicit goal of a Commission Order within 120 days from the Filing Date. This 120 day order date may be extended by Commission Order if circumstances arise supporting a deviation from the agreed 120-day time period.

The process outlined above does not prohibit interested parties from exercising any other rights they may have to bring a separate complaint or show cause proceeding before the Commission regarding Western, its rates or services.

C. CUSTOMER NOTIFICATION

Customers will receive notice of the Annual Update filing at the time it is made with the Commission.

Such notice may be made via electronic mail or bill insert and shall contain the following information:

- 1. The date the filing was made with the Commission and the docket number assigned.
- 2. The amount of the revenue adjustment sought.
- 3. The resulting rate impact.
- 4. A statement explaining that the rate adjustment is being made pursuant to the 34.5kV FBR, with a cite to the docket and the date of the Commission's Order approving the initial application for Western's 34.5kV FBR.
- 5. A Western contact person and phone number for questions.

D. CALCULATION

Each filing shall be based on actual results as presented in the sources listed below and utilizing the RUS Uniform System of Accounts: ¹

- December Operating Income Statement.
- December Trial Balance.
- December Payroll Journal.
- December Balance Sheet.

The calculation shall follow the form and format included in Exhibit 1-1 (blank) and Exhibits 2-1 (populated), as endorsed in the Commission Docket approving the initial application for Western's 34.5kV FBR. Specific details concerning the calculation are as follows:

- 1. Adjustments to actual results for the Test Year will be made as follows:
 - a. Distribution Operation and Maintenance ("O&M") Expenses if distribution plant used to provide Local Access Delivery Service is present that is not already accounted for in a separate rate-making mechanism, the Distribution O&M Expenses will be adjusted consistent with the adjustment to Other Deductions per Commission policy in accordance with K.S.A. 66-101f(a) as defined below and which may be applicable.
 - b. Administrative and General Expense ("A&G") will be adjusted consistent with the adjustment to Other Deductions per

¹ Reference United States Department of Agriculture Rural Utilities Service Bulletin 1767B-1 which contains the Uniform System of Accounts for Electric Borrowers.

Commission policy in accordance with K.S.A. 66-101f(a) as defined below and which may be applicable.

- c. Depreciation will be adjusted to reflect the depreciation expense expected for the calendar year immediately following the Test Year ("Budget Year"). Additionally, the Acquisition Premium ("AP") amortization portion will be removed, if applicable.
- d. *Interest on Long-Term Debt* will be adjusted to reflect the interest on long-term debt expected for the Budget Year.
- e. Interest Expense Other will be adjusted as necessary to reflect the amount of short-term interest expected for the Budget Year.
- f. *Interest Charged to Construction* will be adjusted as necessary to reflect the amount expected for the Budget Year.
- Other Deductions If applicable, Other Deductions expense will be g. adjusted to reflect the exclusion of the items typically disallowed by the Commission, in whole or in part, per Commission policy in accordance with K.S.A. 66-101f(a) (i.e. dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses) and in a manner consistent with any other separate rate-making mechanism that Western may have in place at the time. As set forth below, Western will include with its filing a complete detailed listing, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year, accompanied by the work paper detailing the calculation of the appropriate exclusion, in whole or in part. Each party may present to the Commission in their recommendation or testimony their position and reasoning in support of inclusion or disallowance of these items. It is expected that disagreement on these issues would not be grounds for requiring the case to go to evidentiary hearing, and that absent other issues supporting the need for the evidentiary hearing, these matters will be resolved by the Commission based upon the paper record.

Additionally, if applicable, the Acquisition Premium ("AP") amortization portion will be removed from Other Deductions.

h. Debt Service Payments for the Test Year shall be adjusted to reflect the interest and principal payments expected for the Budget Year. The debt service payments on said debt requirements will be calculated using an amortization schedule at the expected borrowing rate(s) as specified in Western's loan covenants with its lender(s). The debt service payments will be determined within the context of Western's budget including the projected plant investments and cash flows needs.

- 2. The 34.5kV FBR is intended to apply only to the sub-transmission portion of Western's system. In order to accomplish this, the financial results submitted as part of the Annual Update filing should be adjusted to only include the costs associated with such facilities. The following categories of expenses will need to be adjusted to remove the portion not associated with these facilities before the LAC is calculated. The allocation method to be used is listed next to each category. This list is not necessarily exhaustive, and other allocations may be necessary. If additional items are identified, expense or labor items should be allocated using a Labor ratio ("LAB"), and Plant or Debt Service items should be allocated using a Net Plant ratio ("NP").² The LAB ratio is calculated as a ratio of Transmission Labor to Total Non-A&G Labor, calculated for the Test Year. The NP ratio is calculated as a ratio of Net Transmission Plant to total Net Plant, calculated for the Test Year, where the Net Transmission Plant includes a General Plant allocation based upon the LAB ratio. These allocators should be calculated and submitted annually with each Annual Update filing.
 - a. A&G Expenses: allocated on LAB ratio.
 - b. Depreciation and Amortization Expense: allocated on NP ratio.
 - c. Tax Expense (if/when applicable): allocated on NP ratio.
 - d. Other Deductions: allocated on NP ratio.
 - e. Interest on Long-Term Debt: allocated on NP ratio.
 - f. Interest-Other: allocated on NP ratio.
 - g. Principal Payments: allocated on NP ratio.
 - h. Offsets to Margin Requirements: allocated on NP ratio.
- 3. Margin Western will utilize the 1.8 OTIER or 1.8 MDSC, calculated using National Rural Utilities Cooperative Finance Corporation ("CFC") formulas. The ratio resulting in greater margins will be used.
- 4. Determination of the LAC rate:

The Total 34.5kV FBR Revenue Requirement is determined by summing up the applicable operating expenses and margin requirement, as shown in Exhibit 1-1 and Exhibits 2-1 endorsed in the Commission Docket approving the initial application for Western's 34.5kV FBR. To arrive at the \$ per kW LAC rate, the Total Revenue Requirement is divided by the Total Billing Demand for the Test Year. Also, if applicable, a \$ per kilowatt-hour portion attributable to Property Tax Surcharge is subtracted from the unadjusted LAC rate to arrive at the final LAC.

² If any distribution plant that provides Local Access Delivery Service is present as detailed in D.1.a above, Distribution O&M Expenses will be allocated using a Distribution O&M ratio ("DOM"). The DOM ratio is calculated as a ratio of Net Distribution Plant used in provision of Local Access Delivery Service to Total Distribution Plant. As applicable, this allocator should be calculated and submitted with Annual Update filings.

E. FILING EXHIBITS

In support of the Annual Update filing, Western shall submit the following information:

- 1. An Annual Update filing containing the rate adjustment requested in compliance with the requirements of the Commission-approved 34.5kV FBR.
- 2. Western's Comparative Operating Income Statement and Balance Sheet, for the test year.
- 3. Completed formula as contained in Exhibit 1-1 endorsed in the Commission Docket approving the initial application for Western's 34.5kV FBR. In addition to the PDF version, each Annual Update filing shall be supplemented with a populated formula template in fully functional spreadsheets, with all work papers attached, showing the 34.5kV FBR calculations.
- 4. Trial Balance for the Test Year.
- 5. Payroll Journal for the Test Year.
- 6. Operating Budget for the Test Year.
- 7. Any other applicable supplemental schedules necessary to audit the filing for the Test Year.
- 8. A complete detailed accounting, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year.
- 9. Proposed tariff sheets including the proposed rate adjustment.

If any of the reports or statements intended to be used as support for Western's upcoming Annual Update filing become available prior to the Filing Date, Western will provide to Staff and Interveners copies of such. All required information will be made accessible on Western's Box.net site or a similar service, with a notification provided to Staff and Interveners alerting them of when the data becomes available.

F. TECHNICAL CONFERENCE AND STATUS CALL

Within 35 days from the Filing Date Western will work with Staff and Interveners to schedule a one-day Technical Conference, if necessary, to be held within days 40-45 from the Filing Date. The Technical Conference will be held at the Company's home office. Western will make its staff available to review requested documents and respond to questions. The parties shall submit to Western at least 10 business days before the conference a list of questions and a list of documents that the parties want Western to be prepared to answer and produce, respectively, at the technical conference. If requested, Western will make available to Staff, Interveners and the parties' consultants who are unable to travel to the home office, access to the conference via "GoToMeeting" or a similar internet-based conference program.

Within days 50-55 from the Filing Date, Western will work with Staff and Interveners to schedule a telephone conference call to discuss the status of any outstanding issues with the Annual Update filing. If there are no outstanding issues to discuss, the parties will consider Staff's filing of a Report and Recommendation indicating the results of the Annual Update filing are just and reasonable.

G. MISCELLANEOUS PROVISIONS

- 1. Nothing in these Protocols limits or deprives Western, Staff of the Commission or any Intervener of any rights it may otherwise have under any applicable provision of applicable law. The provisions of the Protocols addressing review and objection to the Annual Update filings are not intended to, nor shall they be construed as limiting Western's, Staff of the Commission or any Intervener's rights under any applicable provision of applicable law.
- 2. Signatories who were a party to the original docket requesting the approval of the 34.5kV FBR will be considered automatically approved for intervention upon the filing of an Entry of Appearance in any individual Annual Update filing, provided they are not prohibited from participation by statute or otherwise.

H. **DEFINITIONS**

Budget Year shall mean the calendar year immediately following the Test Year.

CFC - National Rural Utilities Cooperative Finance Corporation.

Debt Service Payments means interest and principal payments made during the Test Year adjusted to reflect the interest and principal payments expected for the Budget Year, including both long-term and short-term debt.

Filing Date as defined in Section B of these 34.5kV FBR Protocols.

Form 7 means the December National Rural Utilities Cooperative Finance Corporation Financial and Statistical Report (CFC Form 7) that utilizes the RUS Uniform System of Accounts.

Intervener means a party which has been granted intervention by the Commission in Western's Annual Update filing or as provided in Section G(2).

KCC or Commission means the State Corporation Commission of the State of Kansas.

LAC means the Local Access Charge per kW demand rate for LADS over Western's sub-transmission system as defined in Western's corresponding Local Access Delivery Service tariff on file with the Commission.

Line Losses means real power losses associated with the Local Access Delivery Service. The applicable loss factor is specified within Western's Commission-approved Local Access Delivery Service tariff in effect during the Test Year.

Local Access Delivery Service ("LADS") means wholesale delivery service over Western's sub-transmission system.

MDSC means a Modified Debt Service Coverage ratio of cash flows to annual interest and principal payments on debt, calculated in accordance with the formula guidelines utilized in CFC Key Ratio Trend Analysis.

Monthly Billing Demand – as defined in Western's Commission-approved Local Access Delivery Service tariff in effect.

Monthly System Peak means the monthly maximum hourly demand on Western's Local Access Delivery System during the Test Year.

Net Plant means total Plant in Service as contained in all electric plant account per RUS Uniform System of Accounts less total Accumulated Reserves for Depreciation in account per RUS Uniform System of Accounts, where the account balances are determined by Western's year end trial balance for the Test Year.

Net Transmission Plant means the total plant in service used by Western for the provision of Local Access Service (including Transmission Plant in Western's accounts 350-359 per RUS Uniform System of Accounts; any Distribution Plant from accounts 360-373 per RUS Uniform System of Accounts that was allocated to the LAC, if applicable; plus any allocated General Plant from accounts 389-399 per RUS Uniform System of Account of corresponding Accumulated Provision for Depreciation in account 108 per RUS Uniform System of Accounts. The account balances are determined by Western's year end trial balance for the Test Year.

Non-A&G Labor means the Test Year wages associated with all of the Operating Expenses except for the wages in connection with the Administrative and General Expense accounts 920-935 per RUS Uniform System of Accounts.

OTIER shall mean a ratio of Western's annual earnings before interest to its annual interest expense, calculated in accordance with the formula guidelines utilized in CFC Key Ratio Trend Analysis.

Total Billing Demand means the summation of Western's wholesale and retail customers' monthly billing demands for the Test Year (work paper detailing calculation is contained in Western's work papers accompanying the 34.5kV FBR populated template).

Transmission Labor means the Test Year wages associated with the provision of the Local Access Service and are comprised of 100% of the wages associated with the Transmission Expense in accounts 560-573 per RUS Uniform System of Accounts and, if applicable, any allocated Distribution wages associated with the Distribution O&M Expense accounts 360-373 per RUS Uniform System of Accounts.

RUS Uniform Systems of Accounts is contained in the United States Department of Agriculture Rural Utilities Service Bulletin 1767B-1.

Test Year means the most recent full calendar year prior to the Filing Date.

Southern Pioneer Electric Company

34.5kV FBR Protocols

A. **PURPOSE**

The 34.5kV FBR is an annual formula-based ratemaking mechanism. Its purpose is to allow for timely adjustments to the corresponding wholesale Local Access Charge ("LAC") and applicable retail rates, without the expense (public and private) and regulatory lag related to preparing and presenting a full rate case every year before the Kansas Corporation Commission ("Commission" or "KCC").

B. **PROCESS**

No later than May 1 (or the next Business Day when the Commission's offices are open if May 1 is not a Business Day) of each year, in accordance with its Commissionapproved 34.5kV FBR, Southern Pioneer Electric Company ("Southern Pioneer") shall submit its 34.5kV FBR "Annual Update" filing for the calendar year just ended ("Test Year") in accordance with the procedures and calculations set forth herein (such date of submittal being the "Filing Date"). The filing will be provided to all parties of record in the Commission Docket approving the initial application for Southern Pioneer's 34.5kV FBR.

Upon filing, the Commission will determine the appropriate term for suspension of the Annual Update pursuant to K.S.A. 66-117. Notwithstanding this suspension, the Commission and Interveners will process the filing as set forth herein, unless ordered otherwise by the Commission. All discovery and confidentiality issues will be governed by Commission Discovery and Protective Orders, which will be issued immediately after the filing of the Annual Update. Upon receipt of the Annual Update filing, the Commission will also immediately issue a Procedural Order in accordance with the following guidelines, which are discussed in more detail in the following timeline:

Day 1	Day after the Filing Date
Day 40-45	A one-day Technical Conference will be set during this time, if necessary.
Day 50-55	A status telephone conference call will be set during this time.
Day 60	Staff and Interveners complete the review of the Annual Update and Staff files a Report and Recommendation or, if necessary, Staff and/or Interveners shall file testimony as outlined hereafter.
Day 75	Southern Pioneer files rebuttal testimony, if necessary.
Day 90	Commission Order either approving the rate adjustments based upon the paper record or notifying the parties that an evidentiary hearing will be held.
Day 95-99	A one-day evidentiary hearing will be set during this time in case it is needed based upon the Commission 90 day Order.
Day 120	Final Order issued if the matter goes to evidentiary hearing.

The Commission Staff, and any other Intervener, will have 60 days from the Filing Date to review the Annual Update to determine if it results in just and reasonable rates that are in the public interest.

If within 60 days from the Filing Date, the Commission Staff and Interveners make a determination that indicates the results of the Annual Update filing are just and reasonable, Commission Staff will file a Report and Recommendation indicating the same. Nothing in this provision is intended to deny Interveners the opportunity to file testimony should there be a relevant objection relating to the Annual Update, rather the purpose of the Report and Recommendation is to relieve Staff and Interveners of the obligation to file formal testimony in the event formal testimony is unnecessary due to the lack of relevant objection to the Annual Update Filing. Provided there are no relevant objections, the Commission shall issue an Order allowing the rates proposed in the Annual Update to become effective no later than 90 days after the Filing Date.

If within 60 days from the Filing Date, Staff and/or Interveners make a determination that indicates the results of the Annual Update filing are unjust or unreasonable, Staff and Interveners shall make a reasonable attempt to resolve any issues surrounding the Annual Update informally with Southern Pioneer. The parties shall utilize the Technical Conference described below in Section F as a forum to try and resolve issues. If unable to resolve issues, Staff and Interveners shall file testimony within 60 days from the Filing Date, setting forth the reason the Annual Update would not result in just and reasonable rates along with supporting documentation, and evidence supporting the position. Issues regarding the Annual Update filing that do not change or impact the rate(s) resulting from the filing shall not be raised in testimony. A party who does not object to the Annual Update filing may file testimony in support of the filing within 60 days from the Filing Date. Questions, concerns or complaints regarding Southern Pioneer or its parent company that are outside the scope of the Annual Update filing, or the rates resulting from the filing, shall not be raised in the Annual Update filing dockets, However, no party is precluded from raising such issues through the normal means available before the Commission.

If within 60 days of the Filing Date, Staff and/or linterveners file testimony regarding Southern Pioneer's Annual Update filing indicating the filing would result in unjust or unreasonable rates that are not in the public interest, then Southern Pioneer shall have the opportunity to file responsive testimony to said objection(s) within 75 days from the Filing Date.

Within 90 days from the Filing Date, the Commission will issue an order either approving the Annual Update filing based upon the paper record, or ordering an evidentiary hearing to be held to address the issues raised by the Annual Update filing. The hearing, if necessary, will proceed as expeditiously as possible, with the explicit goal of a Commission Order within 120 days from the Filing Date. This 120 day order date may be extended by Commission Order if circumstances arise supporting a deviation from the agreed 120-day time period.

The process outlined above does not prohibit interested parties from exercising any other rights they may have to bring a separate complaint or show cause proceeding before the Commission regarding Southern Pioneer, its rates or services.

C. CUSTOMER NOTIFICATION

Customers will receive notice of the filing at the time it is made with the Commission. The notice to wholesale LADS customers may be made via electronic mail or bill insert and for retail customers, the notice shall be made via monthly bill inserts. Both notices shall contain the following information:

- 1. The date the filing was made with the Commission and the docket number assigned.
- 2. The amount of the revenue adjustment presented.
- 3. As applicable, the resulting rate impact on wholesale LADS customers and each individual retail rate class as contained in the filing.
- 4. A statement explaining that the rate adjustment is being made pursuant to the 34.5kV FBR Plan, with a cite to this docket and the date of the Commission's Order approving the Annual Update in this docket.
- 5. A Southern Pioneer contact person and phone number for questions.
- An explicit statement as follows: If you have questions or complaints, please contact the Kansas Corporation Commission, Office of Public Affairs and Consumer Protection at <u>public.affairs@kcc.ks.gov</u>, or call 1(800)662-0027. Questions and/or complaints should reference Docket No. XX:XXX (to include applicable Docket No.).

D. CALCULATION

Each filing shall be based on actual results as presented in the sources listed below and utilizing the RUS Uniform System of Accounts:

- December National Rural Utilities Cooperative Finance Corporation Financial and Statistical Report (CFC Form 7), or an alternative verifiable source containing Southern Pioneer's Operating Income Statement for December.
- December Trial Balance.
- December Payroll Journal.
- December Balance Sheet.

The calculation shall follow the form and format included in Exhibit 1-4 (blank) and Exhibits 2-4 (populated), as endorsed in the Commission Docket approving the initial application for Southern Pioneer's 34.5kV FBR. Specific details concerning the calculation are as follows:

- 1. Adjustments to actual results for the Test Year will be made as follows:
 - a. Distribution Operation and Maintenance ("O&M") Expenses if distribution plant used to provide Local Access Delivery Service is present that is not already accounted for in a separate rate-making mechanism, the Distribution O&M Expenses will be adjusted consistent with the adjustment to Other Deductions per

Commission policy in accordance with K.S.A. 66-101f(a) as defined below and which may be applicable.

- b. Administrative and General Expense ("A&G") will be adjusted consistent with the adjustment to Other Deductions per Commission policy in accordance with K.S.A. 66-101f(a) as defined below and which may be applicable.
- c. *Depreciation* will be adjusted to reflect the depreciation expense expected for the calendar year immediately following the Test Year ("Budget Year"). Additionally, the Acquisition Premium ("AP") amortization portion will be removed.
- d. *Other Taxes* may be adjusted, if necessary, to reflect cash only portion paid during the Test Year.
- e. Interest on Long-Term Debt will be adjusted to reflect the interest on long-term debt expected for the Budget Year.
- f. *Interest Expense* Other will be adjusted as necessary to reflect the amount of short-term interest expected for the Budget Year.
- g. *Interest Charged to Construction* will be adjusted as necessary to reflect the amount expected for the Budget Year.
- Other Deductions If applicable, Other Deductions expense will be h. adjusted to reflect the exclusion of the items typically disallowed by the Commission, in whole or in part, per Commission policy in accordance with K.S.A. 66-101f(a) (i.e. dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses) and in a manner consistent with any other separate rate-making mechanism that Southern Pioneer may have in place at the time. As set forth below, Southern Pioneer will include with its filing a complete detailed listing, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year, accompanied by the work paper detailing the calculation of the appropriate exclusion, in whole or in part. Each party may present to the Commission in their recommendation or testimony their position and reasoning in support of inclusion or disallowance of these items. It is expected that disagreement on these issues would not be grounds for requiring the case to go to evidentiary hearing, and that absent other issues supporting the need for the evidentiary hearing, these matters will be resolved by the Commission based upon the paper record.
- i. Debt Service Payments for the Test Year shall be adjusted to reflect the interest expense and principal payments for the Budget Year. Interest expense for this purpose shall include both long-term and short-term interest expense. The debt service payments on said debt requirements will be calculated using the expected

amortization schedule(s) at the expected borrowing rate(s). The debt service payments will be determined within the context of Southern Pioneer's budget including the projected plant investments and cash flows needs.

- 2. The 34.5kV FBR is intended to apply only to the sub-transmission portion of Southern Pioneer's system. In order to accomplish this, the financial results submitted as part of the Annual Update filing should be adjusted to only include the costs associated with such facilities. The following categories of expenses will need to be adjusted to remove the portion not associated with these facilities before the LAC is calculated. The allocation method to be used is listed next to each category. This list is not necessarily exhaustive, and other allocations may be necessary. If additional items are identified, expense or labor items should be allocated using a Labor ratio ("LAB"), and Plant or Debt Service items should be allocated using a Net Plant ratio ("NP").¹ The LAB ratio is calculated as a ratio of Transmission Labor to Total Non-A&G Labor, calculated for the Test Year. The NP ratio is calculated as a ratio of Net Transmission Plant to total Net Plant, calculated for the Test Year, where the Net Transmission Plant includes a General Plant allocation based upon the LAB ratio. These allocators should be calculated and submitted annually with each Annual Update filing.
 - a. A&G Expenses: allocated on LAB ratio.
 - b. Depreciation and Amortization Expense: allocated on NP ratio.
 - c. Tax Expense (if/when applicable): allocated on NP ratio.
 - d. Other Deductions: allocated on NP ratio.
 - e. Interest on Long-Term Debt: allocated on NP ratio.
 - f. Interest-Other: allocated on NP ratio.
 - g. Principal Payments: allocated on NP ratio.
 - h. Offsets to Margin Requirements: allocated on NP ratio.
- Margin Southern Pioneer will utilize the same 1.75 MDSC target as approved by the Commission in Southern Pioneer's DSC-FBR Ratemaking Plan in Docket No. 13-MKEE-452-MIS and calculated using a CoBank-specific formula.
- 4. Determination of the LAC rate:

The Total 34.5kV FBR Revenue Requirement is determined by summing up the applicable operating expenses and margin requirement, as shown in Exhibit 1-4 and Exhibits 2-4 endorsed in the Commission Docket

¹ If any distribution plant that provides Local Access Delivery Service is present as detailed in D.1.a above, Distribution O&M Expenses will be allocated using a Distribution O&M ratio ("DOM"). The DOM ratio is calculated as a ratio of Net Distribution Plant used in provision of Local Access Delivery Service to Total Distribution Plant. As applicable, this allocator should be calculated and submitted with Annual Update filings.

approving the initial application for Southern Pioneer's 34.5kV FBR. To arrive at the \$ per kW LAC rate, the Total Revenue Requirement is divided by the Total Billing Demand for the Test Year. Next, a \$ per kilowatt-hour portion attributable to Southern Pioneer Property Tax Surcharge is subtracted from the unadjusted LAC rate to arrive at the final LAC.

- 5. Determination of the corresponding total retail rate adjustment:
 - a. Resultant Net LAC will be multiplied by the applicable Retail Billing Demand to determine the total retail rate adjustment.
 - b. Resultant total retail rate adjustment will then be apportioned to each corresponding rate schedules or classes according to Test Year base revenues. For purposes of the 34.5kV FBR, base revenue by rate schedule shall be determined from retail rate schedule revenue by rate class for the Test Year (including ECA revenue/credits), less sum of power supply costs for the Test Year (determined by applying the average cost of power supply per kWh from the most recent Commission-approved class cost of service) and ECA revenue/credits.
 - c. The resultant schedule-specific revenues will be divided by the corresponding Historical Test Year energy sales to determine the per kWh 34.5kV FBR retail rate adjustment.

E. FILING EXHIBITS

In support of the Annual Update filing, Southern Pioneer shall submit the following information:

- An Annual Update filing containing the rate adjustment requested in compliance with the requirements of the Commission-approved 34.5kV FBR.
- 2. Southern Pioneer's CFC Form 7 or successor document, containing Comparative Operating Income Statement and Balance Sheet, for the test year.
- 3. Completed formula as contained in Exhibit 1-4 endorsed in the Commission Docket approving the initial application for Southern Pioneer's 34.5kV FBR. In addition to the PDF version, each Annual Update filing shall be supplemented with a populated formula template in fully functional spreadsheets, with all work papers attached, showing the 34.5kV FBR calculations.
- 4. Trial Balance for the Test Year.
- 5. Payroll Journal for the Test Year.
- 6. Operating Budget for the Test Year.
- 7. Any other applicable supplemental schedules necessary to audit the filing for the Test Year.

- 8. A complete detailed accounting, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year.
- 9. Proposed tariffs sheets including the proposed rate adjustments.

If any of the reports or statements intended to be used as support for Southern Pioneer's upcoming Annual Update filing become available prior to the Filing Date, Southern Pioneer will provide to Staff and Interveners copies of such. All required information will be made accessible on Southern Pioneer's Box.net site or a similar service, with a notification provided to Staff and Interveners alerting them of when the data becomes available.

F. TECHNICAL CONFERENCE AND STATUS CALL

Following the Filing Date, Southern Pioneer will work with Staff and Interveners to schedule a one-day Technical Conference, if necessary, to be held within days 40-45 from the Filing Date. The Technical Conference will be held at the Company's home office. Southern Pioneer will make its staff available to review requested documents and respond to questions. The parties shall submit to Southern Pioneer at least 10 business days before the conference a list of questions and a list of documents that the parties want Southern Pioneer to be prepared to answer and produce, respectively, at the technical conference. If requested, Southern Pioneer will make available to Staff, Interveners and the parties' consultants who are unable to travel to the home office, access to the conference via "GoToMeeting" or a similar internet-based conference program.

Within days 50-55 from the Filing Date, Southern Pioneer will work with Staff and Interveners to schedule a telephone conference call to discuss the status of any outstanding issues with the Annual Update filing. If there are no outstanding issues to discuss, the parties will consider Staff's filing of a Report and Recommendation indicating the results of the Annual Update filing are just and reasonable.

G. MISCELLANEOUS PROVISIONS

- 1. Nothing in these Protocols limits or deprives Southern Pioneer, Staff of the Commission or any Intervener of any rights it may otherwise have under any applicable provision of applicable law. The provisions of the Protocols addressing review and objection of the Annual Update filings are not intended to, nor shall they be construed as limiting Southern Pioneer's, Staff of the Commission or any Intervener's rights under any applicable provision of applicable law.
- 2. Signatories who were a party to the original docket requesting the approval of the 34.5kV FBR will be considered automatically approved for intervention upon the filing of an Entry of Appearance in any individual Annual Update filing, provided they are not prohibited from participation by statute or otherwise.

H. **DEFINITIONS**

Budget Year shall mean the calendar year immediately following the Test Year.

Debt Service Payments means interest and principal payments made during the Test Year adjusted to reflect the interest and principal payments expected for the Budget Year, including both long-term and short-term debt.

Filing Date as defined in Section B of these 34.5kV FBR Protocols.

Form 7 means the December National Rural Utilities Cooperative Finance Corporation Financial and Statistical Report (CFC Form 7) that utilizes the RUS Uniform System of Accounts.

Intervener means a party which has been granted intervention by the Commission in Southern Pioneer's Annual Update filing or as provided in Section G(2).

KCC or Commission means the State Corporation Commission of the State of Kansas.

LAC means the Local Access Charge per kW demand rate for LADS over Southern Pioneer's sub-transmission system as defined in Southern Pioneer's corresponding Local Access Delivery Service tariff on file with the Commission.

Line Losses means real power losses associated with the Local Access Delivery Service. The applicable loss factor is specified within Southern Pioneer's Commissionapproved Local Access Delivery Service tariff in effect during the Test Year.

Local Access Delivery Service ("LADS") means wholesale delivery service over Southern Pioneer's sub-transmission system.

MDSC means a Modified Debt Service Coverage ratio of cash flows to annual interest and principal payments on debt, calculated in accordance with the application of Southern Pioneer's loan covenants with CoBank.

Monthly Billing Demand – as defined in Southern Pioneer's Commission-approved Local Access Delivery Service tariff in effect.

Monthly System Peak means the monthly maximum hourly demand on Southern Pioneer's Local Access Delivery System during the Test Year.

Net Plant means total Plant in Service as contained in all electric plant account per RUS Uniform System of Accounts less total Accumulated Reserves for Depreciation in account per RUS Uniform System of Accounts, where the account balances are determined by Southern Pioneer's year end trial balance for the Test Year.

Net Transmission Plant means the total plant in service used by Southern Pioneer for the provision of Local Access Service (including Transmission Plant in Southern Pioneer's accounts 350-359 per RUS Uniform System of Accounts; any Distribution Plant from accounts 360-373 per RUS Uniform System of Accounts that was allocated to the LAC, if applicable; plus any allocated General Plant from accounts 389-399 per RUS Uniform System of Accounts) minus the total amount of corresponding Accumulated Provision for Depreciation in account 108 per RUS Uniform System of Accounts. The account balances are determined by Southern Pioneer's year end trial balance for the Test Year. **Non-A&G Labor** means the Test Year wages associated with all of the Operating Expenses *except for* the wages in connection with the Administrative and General Expense accounts 920-935 per RUS Uniform System of Accounts.

Retail Billing Demand means Southern Pioneer's retail load monthly billing demand for the Test Year (work paper detailing calculation is contained in Southern Pioneer's work papers accompanying the 34.5kV FBR populated template).

Total Billing Demand means the summation of Southern Pioneer's wholesale and retail customers' monthly billing demands for the Test Year (work paper detailing calculation is contained in Southern Pioneer's work papers accompanying the 34.5kV FBR populated template).

Transmission Labor means the Test Year wages associated with the provision of the Local Access Service and are comprised of 100% of the wages associated with the Transmission Expense in accounts 560-573 per RUS Uniform System of Accounts and, if applicable, any allocated Distribution wages associated with the Distribution O&M Expense accounts 360-373 per RUS Uniform System of Accounts.

RUS Uniform Systems of Accounts is contained in the United States Department of Agriculture Rural Utilities Service Bulletin 1767B-1.

Test Year means the most recent full calendar year prior to the Filing Date.

CFC KRTA

PRODUCED BY: NRUCFC 20701 Cooperative Way Dulles, VA 20166 1–800–424–2954

06/24/2014

2013 Key Ratio Trend Analysis (KRTA)

Exhibit 4

		US To	otal		State Gr	ouping		Consum	er Size		Major Current P	ower Su	upplier	Plant Growth	(2008–2	2013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rar
						BA	SE GROUP	P (RATIOS 1-5)								
2009	1 AVERAGE TOTA	13,220	816	222	6,840	27	3	22,625	67	7	17,675	6	2	18,896	7	
2000		13,250	815	223	6,869	27	3	22,023	69	6	17,825	6	2	18,841	10	
2011		13,362	814	225	6,912	27	3	22,202	70	7	17,958	6	2	17,094	11	
2012		13,571	813	225	6,910	27	3	22,274	69	6	18,104	6	2	5,342	8	
2013		13,715	815	225	6,960	27	3	22,340	67	2	18,234	6	2	12,314	115	
RATIO	2 TOTAL KWH SO	D (1 000)														
2009		273,002	816	264	115,102	27	5	438,126	67	32	537,798	6	4	443,850	7	
2010		284,611	815	266	123,159	27	5	460,692	69	32	566,341	6	4	481,422	10	
2011		287,591	814	262	122,700	27	5	462,727	70	30	581,630	6	4	483,403	11	
2012		288,425	813	214	119,634	27	5	445,998	69	18	615,956	6	4	218,666	8	
2013		293,158	815	222	121,287	27	5	450,683	67	18	624,657	6	4	285,372	115	
2009	3 TOTAL UTILITY	63,199.26	817	179	35,027.09	27	3	93,957.00	67	11	113,516.08	6	2	113,706.87	7	
2009 2010		66,306.87	816	181	36,709.65	27	3	96,125.26	69	12	122,682.94	6	2 2	109,341.97	10	
								-								
2011		69,163.35	815	178	38,533.36	27	3	101,425.23	70	11	127,468.58	6	2	108,429.20	11	
2012		71,815.96	813	172	40,768.18	27	3 3	108,075.02	69 67	10	129,694.73	6 6	2 2	44,420.68	8 115	
2013		74,916.36	815	173	43,722.61	27	3	109,520.50	07	10	138,606.68	0	2	80,277.98	115	
	4 TOTAL NUMBER		•			27	2	60	67	16	71	6	2	66	7	
2009		48	816	184	33		3	69	67	16	71		2	66		
2010		47	815	186	34	27	3	68	69	13	71	6	2	68	10	
2011		47	814	199	32	27	4	69	70	16	73	6	3	62	11	
2012		46 46	813 815	197 186	30 31	27 27	4 3	71 68	69 67	15 13	76 78	6 6	3 2	26 45	8 115	
2013	-	40	010	100	31	21	3	00	07	15	70	0	2	45	115	
	5 TOTAL MILES O						_									
2009		2,594	816	52	2,136	27	2	3,190	67	1	3,904	6	1	2,377	7	
2010		2,595	815	52	2,130	27	2	3,204	69	2	3,922	6	1	2,228	10	
2011		2,602	814	52	2,130	27	2	3,206	70	2	3,944	6	1	2,084	11	
2012		2,601	813	53	2,133	27	2	3,216	69	2	3,961	6	1	2,014	8	
2013		2,607	814	53	2,134	27	2	3,241	67	2	3,987	6	1	2,245	115	
						FI	NANCIAL (RATIOS 6-32)								
RATIO	6 TIER															
		2.30	817	681	2.47	27	24	2.30	67	54	1.90	6	4	1.64	7	
		2.45	816	580	2.40	27	21	2.71	69	51	2.07	6	4	2.40	10	
2009 2010																
2009		2.40	815	178	3.02	27	9	2.55	70	20	3.29	6	3	2.71	11	
2009 2010			815 813	178 199	3.02 2.89	27 27	9 9	2.55 2.51	70 69	20 19	3.29 3.64	6 6	3 4	2.71 2.39	11 8	

2013 Key Ratio Trend Analysis (KRTA)

Page 2

		UST	otal		State Gr	ouping		Consum	er Size		Major Current P	ower S	upplier	Plant Growth	(2008-2	:013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ran
RATIO	7 TIER (2 OF 3 YE	AR HIGH AVER	AGE)													
2009		2.48	817	589	2.61	27	20	2.31	67	47	2.26	6	4	2.05	7	
2010		2.56	816	706	2.71	27	24	2.68	69	57	2.01	6	5	2.34	10	
2011		2.57	815	342	2.74	27	12	2.70	70	34	2.48	6	3	2.89	11	
2012		2.62	813	227	3.10	27	11	2.86	69	22	3.28	6	3	2.41	8	
2013		2.67	815	228	3.22	27	9	2.86	67	23	3.38	6	3	2.76	115	3
RATIO	8 OTIER															
2009		1.71	817	622	1.76	27	20	1.59	67	45	1.20	6	3	1.38	7	
2010		1.91	816	463	1.91	27	16	1.92	69	41	1.68	6	3	1.88	10	
2011		1.80	815	406	1.81	27	14	1.82	70	36	1.67	6	3	2.21	11	
2012		1.77	813	513	1.69	27	17	1.75	69	42	1.52	6	3	1.42	8	
2013		1.94	815	699	1.92	27	24	1.96	67	59	1.62	6	5	2.05	115	10
RATIO	9 OTIER (2 OF 3 Y	EAR HIGH AVE	ERAGE)													
2009		1.89	817	801	1.99	27	24	1.77	67	65	1.15	6	4	1.70	7	
2010		1.95	816	637	1.97	27	20	1.89	69	52	1.54	6	3	1.91	10	
2011		1.99	815	513	1.98	27	16	1.97	70	45	1.67	6	3	2.22	11	
2012		1.99	813	504	1.87	27	15	2.04	69	45	1.67	6	3	1.77	8	
2013		1.98	815	577	2.03	27	19	1.98	67	52	1.61	6	3	2.16	115	8
RATIO	10 MODIFIED DSC	C (MDSC)														
2009		1.85	817	520	1.70	27	16	1.85	67	41	1.86	6	4	1.87	7	
2010		1.95	816	249	1.86	27	6	2.09	69	20	2.29	6	3	2.32	10	
2011		1.81	815	182	1.78	27	3	1.86	70	13	2.09	6	2	2.46	11	
2012		1.81	813	158	1.76	27	5	1.78	69	9	2.51	6	3	1.76	8	
2013		1.87	815	173	1.90	27	5	1.87	67	10	2.26	6	3	1.95	115	3
RATIO	11 MDSC (2 OF 3	YEAR HIGH AV	'ERAGE)												
2009		1.95	817	, 542	2.03	27	17	1.93	67	44	2.09	6	4	2.52	7	(
2010		2.00	816	403	1.95	27	12	2.01	69	35	2.21	6	4	2.21	10	
2011		2.00	815	244	1.90	27	6	2.04	70	19	2.27	6	3	2.55	11	
2012		1.98	813	201	1.91	27	4	2.01	69	15	2.36	6	2	2.00	8	
2013		1.94	815	190	1.91	27	4	1.97	67	13	2.50	6	3	1.99	115	3
RATIO	12 DEBT SERVICI	E COVERAGE (DSC)													
2009		2.06	817	580	2.09	27	19	2.07	67	49	1.97	6	4	1.98	7	
2010		2.21	816	303	2.26	27	8	2.48	69	35	2.56	6	4	2.52	10	
2011		2.11	815	186	2.15	27	5	2.27	70	17	2.50	6	3	2.70	11	
2012		2.08	813	180	2.13	27	6	2.14	69	17	3.17	6	4	1.97	8	
2012		2.00	815	202	2.15	27	6	2.35	67	17	2.81	6	4	2.30	115	3
2010		2.15	010	202	2.15	21	0	2.00	07	17	2.01	0	-	2.50	115	

06/24/2	014				2013	8 Key I	Ratio Trer	nd Analysis	(KRTA	()						Page 3
		USTO	otal		State Gr	ouping		Consum	er Size		Major Current P	ower Si	upplier	Plant Growth	(2008-2	2013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO	13 DSC (2 OF 3 YE	EAR HIGH AVEI	RAGE)													
2009		2.23	817	601	2.27	27	21	2.19	67	46	2.41	6	5	2.55	7	6
2010		2.26	816	480	2.27	27	19	2.41	69	44	2.39	6	4	2.34	10	7
2011		2.26	815	254	2.35	27	6	2.41	70	26	2.57	6	3	2.65	11	6
2012		2.24	813	211	2.38	27	6	2.42	69	18	2.75	6	3	2.21	8	3
2013		2.23	815	208	2.25	27	7	2.35	67	20	2.91	6	4	2.39	115	39
RATIO	14 ODSC															
2009		1.77	817	514	1.64	27	15	1.83	67	39	1.82	6	4	1.74	7	6
2010		1.86	816	237	1.78	27	5	2.03	69	20	2.21	6	2	2.29	10	6
2011		1.76	815	371	1.75	27	12	1.79	70	35	1.77	6	3	2.34	11	7
2012		1.73	813	365	1.68	27	9	1.73	69	31	1.80	6	3	1.69	8	3
2013		1.79	815	569	1.78	27	20	1.82	67	48	1.68	6	5	1.85	115	87
RATIO	15 ODSC (2 OF 3)	YEAR HIGH AV	ERAGE)												
2009		1.86	817	669	1.99	27	20	1.87	67	53	1.81	6	4	2.22	7	6
2010		1.90	816	374	1.90	27	11	1.95	69	35	2.04	6	4	2.08	10	8
2011		1.93	815	334	1.85	27	10	1.98	70	31	2.09	6	4	2.47	11	8
2012		1.91	813	326	1.82	27	8	1.96	69	28	2.01	6	3	1.91	8	4
2013		1.87	815	436	1.81	27	13	1.93	67	39	1.84	6	4	1.93	115	68
RATIO	16 EQUITY AS A 9	% OF ASSETS														
2009		41.26	817	800	39.53	27	25	42.45	67	65	21.87	6	4	18.80	7	4
2010		41.78	816	789	40.98	27	24	43.08	69	66	21.14	6	3	21.00	10	4
2011		42.32	815	770	43.00	27	24	43.93	70	66	23.80	6	3	24.53	11	5
2012		42.95	813	751	42.31	27	24	45.05	69	62	25.86	6	3	27.05	8	4
2013		43.00	815	738	43.65	27	21	45.87	67	60	26.40	6	3	41.46	115	110
DATIO	17 DISTRIBUTION															

RATIO 17 DIST	RIBUTION EQUITY (EXCI	LUDES E		ASSOC. ORG'S	PATRON		PITAL)								
2009	35.11	817	777	35.69	27	25	35.23	67	63	21.56	6	4	16.02	7	2
2010	35.87	816	755	35.95	27	22	36.10	69	63	20.80	6	3	18.54	10	4
2011	35.93	815	670	36.14	27	21	35.13	70	58	23.47	6	3	20.21	11	4
2012	35.77	813	610	36.22	27	19	35.47	69	54	25.48	6	3	26.56	8	4
2013	35.94	815	579	37.54	27	19	36.82	67	50	25.27	6	3	34.41	115	77
RATIO 18 EQU	TY AS A % OF TOTAL CA	PITALIZ	ATION												
2009	47.63	817	803	45.23	27	25	48.84	67	65	30.96	6	4	22.29	7	5
2010	48.60	816	794	47.35	27	25	48.29	69	66	28.28	6	4	26.84	10	6
2011	49.12	815	767	47.46	27	24	50.69	70	66	29.81	6	3	31.39	11	6
2012	49.37	813	772	47.44	27	25	50.70	69	64	30.49	6	4	34.48	8	7
2013	49.49	815	752	47.31	27	21	52.83	67	61	30.37	6	3	48.75	115	112

		US To	otal		State Gr	ouping		Consum	er Size		Major Current P	ower Su	upplier	Plant Growth	(2008–2	013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ran
RATIO	9 19 LONG TERM D	EBT AS A % O	F TOTAI	ASSETS												
2009		45.69	808	14	45.99	27	3	44.60	67	2	61.71	6	3	67.45	7	
2010		44.72	807	27	46.88	27	3	44.33	69	5	57.65	6	3	63.00	10	
2011		44.30	805	137	47.27	27	7	43.31	70	12	55.97	6	4	55.73	11	
2012		44.22	807	27	46.87	27	2	43.77	69	3	58.51	6	2	46.17	8	
2013		44.29	809	53	47.90	27	6	40.98	67	4	60.21	6	3	45.11	113	
RATIO	20 LONG TERM D	EBT PER KWH	SOLD	(MILLS)												
2009		103.19	808	229	136.31	27	13	95.34	67	16	91.88	6	2	125.21	7	
2010		103.16	807	281	124.23	27	14	94.72	69	21	105.52	6	2	119.87	10	
2011		104.60	805	327	133.36	27	17	88.24	70	21	112.18	6	3	118.59	11	
2012		109.12	807	269	137.28	27	15	94.65	69	20	122.59	6	2	142.00	8	
2013		112.60	809	247	156.24	27	16	100.00	67	17	134.62	6	3	122.52	113	3
RATIO	21 LONG TERM D	EBT PER CON	SUMER	(\$)												
2009		2,043.37	808	247	2,180.30	27	9	1,788.10	67	18	2,582.57	6	4	2,819.02	7	
2010		2,063.99	807	293	2,235.49	27	11	1,874.96	69	22	2,986.50	6	5	2,786.57	10	
2011		2,089.05	805	341	2,375.83	27	15	1,902.65	70	24	3,403.38	6	5	3,080.58	11	
2012		2,142.33	807	197	2,589.68	27	9	1,892.94	69	12	3,553.85	6	5	3,462.67	8	
2013		2,276.62	809	182	3,015.81	27	11	1,896.43	67	8	4,277.07	6	5	2,514.10	113	3
RATIO	22 NON-GOVERN	IMENT DEBT A	S A % (OF TOTAL LO	ONG TERM DE	вт										
2009		25.26	792	791	14.21	23	23	28.26	65	65	4.55	6	6	86.03	7	
2010		32.80	794	793	31.19	23	23	34.31	68	68	1.45	5	5	74.83	10	1
2011		32.20	795	795	29.52	23	23	33.09	69	69	6.79	5	5	30.42	11	1
2012		38.85	793	488	68.07	24	19	33.97	67	41	37.05	6	4	51.43	8	
2013		39.92	800	475	63.21	26	20	31.91	66	37	33.31	6	4	38.02	113	6
RATIO	23 BLENDED INT	EREST RATE (%	%)													
2009		5.07	809	763	4.75	27	23	5.21	67	63	4.09	6	4	4.49	7	
2010		4.96	807	652	4.87	27	19	5.08	69	58	4.33	6	3	5.00	10	
2011		4.81	805	612	4.55	27	20	4.86	70	54	4.34	6	3	4.52	11	
2012		4.61	806	664	4.35	27	22	4.67	69	56	4.00	6	4	4.57	8	
2012		4.47	808	652	4.11	27	19	4.54	67	57	3.58	6	3	4.39	113	g
			DETIDE	D PER TOTA	L EQUITY (%)											
2013	24 ANNUAL CAPI	TAL CREDITS I	RETIRE					4 07	46	44	0.35	6	5	1.63	5	
2013 RATIO	24 ANNUAL CAPI	TAL CREDITS I 1.95	631	592	0.68	26	24	1.07	-0		0.00	0	5	1.05	5	
2013) 24 ANNUAL CAPI				0.68 0.78	26 27	24 25	1.07	50	49	0.35	6	6	1.39	8	
2013 RATIO 2009	9 24 ANNUAL CAPI	1.95	631	592												
2013 RATIO 2009 2010	9 24 ANNUAL CAPI	1.95 1.99	631 653	592 626	0.78	27	25	1.46	50	49	0.35	6	6	1.39	8	

2013 Key Ratio Trend Analysis (KRTA)

		UST	otal		State Gr	ouping		Consum	er Size		Major Current P	ower Si	upplier	Plant Growth	(2008–2	2013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ran
RATIO	25 LONG-TERM II	NTEREST AS A	4 % OF	REVENUE												
2009		5.14	809	381	5.34	27	15	4.53	67	25	4.84	6	3	5.32	7	
2010		4.87	807	330	5.36	27	13	4.30	69	24	4.90	6	2	4.61	10	
2011		4.66	805	355	5.06	27	15	4.19	70	23	4.98	6	3	4.77	11	
2012		4.58	806	367	4.96	27	17	4.26	69	25	4.86	6	4	5.90	8	
2013		4.48	808	303	4.93	27	8	4.21	67	21	4.78	6	3	4.51	113	4
RATIO	26 CUMULATIVE F	PATRONAGE C	APITAL	RETIRED A	S A % OF TOT	AL PATI	RONAGE	CAPITAL								
2009		24.59	696	409	22.44	25	13	17.99	58	20	25.11	6	5	22.44	7	
2010		24.61	696	450	21.89	24	15	16.38	58	22	25.72	6	5	20.19	10	
2011		24.67	697	525	21.24	24	18	16.79	60	32	21.70	6	5	20.71	11	
2012		25.25	697	578	21.68	24	19	17.53	60	37	18.42	6	5	19.60	8	
2013		25.24	704	604	21.00	25	19	17.82	59	39	16.15	6	5	23.12	96	7
RATIO	27 RATE OF RETU	IRN ON EQUIT	Y (%)													
2009		7.10	817	290	8.21	27	12	6.84	67	20	7.71	6	2	8.51	7	
2010		7.62	816	45	7.85	27	2	8.69	69	5	10.35	6	2	14.12	10	
2011		6.93	815	4	8.98	27	2	7.04	70	2	22.20	6	2	14.25	11	
2012		6.61	813	8	8.92	27	3	6.60	69	2	19.52	6	3	8.00	8	
2013		7.02	815	11	8.19	27	3	7.13	67	2	17.53	6	3	7.05	115	
RATIO	28 RATE OF RETU	IRN ON TOTAL	CAPIT	ALIZATION (%)											
2009		6.01	817	647	6.25	27	25	5.73	67	50	5.35	6	5	5.37	7	
2010		6.22	816	287	6.35	27	10	6.91	69	31	6.63	6	3	8.80	10	
2011		5.91	815	17	7.00	27	2	6.21	70	3	7.84	6	2	7.37	11	
2012		5.61	813	63	6.70	27	6	5.68	69	8	9.33	6	5	6.95	8	
2013		5.72	815	59	5.74	27	5	5.84	67	6	8.57	6	4	5.64	115	
RATIO	29 CURRENT RAT	10														
2009		1.20	817	633	0.84	27	16	1.00	67	42	0.70	6	3	0.76	7	
2010		1.23	816	741	0.90	27	20	1.01	69	64	0.69	6	5	0.66	10	
2011		1.23	815	803	1.08	27	27	1.12	70	69	0.72	6	6	1.03	11	
2012		1.25	813	594	1.12	27	22	1.01	69	46	1.09	6	5	0.82	8	
2013		1.24	815	726	1.22	27	26	1.10	67	55	1.16	6	6	1.17	115	10
RATIO	30 GENERAL FUN	IDS PER TUP (%)													
2009		3.72	817	580	2.53	27	18	2.47	67	39	4.54	6	6	2.15	7	
2010		4.16	816	596	2.73	27	18	2.43	69	42	3.82	6	6	2.09	10	
2011		4.21	815	327	2.99	27	9	3.26	70	22	4.75	6	3	2.52	11	
2012		4.16	813	191	5.36	27	9	3.46	69	11	9.10	6	4	6.31	8	
2013		3.98	815	114	3.71	27	7	3.02	67	6	12.18	6	4	3.23	115	

2013 Key Ratio Trend Analysis (KRTA)

Exhibit 4

		US To	otal		State Gr	ouping		Consum	er Size		Major Current P	ower Su	upplier	Plant Growth	(2008–2	2013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ran
RATIO	31 PLANT REVEN	UE RATIO (PRI	R) ONE	YEAR												
2009		6.46	817	49	7.08	27	3	6.54	67	2	7.86	6	2	7.76	7	
2010		6.31	816	183	6.70	27	10	6.41	69	14	7.26	6	3	6.83	10	
2011		6.46	815	187	6.76	27	8	6.43	70	16	7.26	6	3	6.63	11	
2012		6.64	813	101	6.72	27	4	6.82	69	11	7.28	6	2	7.34	8	
2013		6.59	815	72	6.59	27	1	6.67	67	5	7.32	6	1	6.65	115	
RATIO	32 INVESTMENT I	N SUBSIDIARI	ES TO T	OTAL ASSE	TS (%)											
2009		0.57	239	117	2.08	9	7	0.77	26	16	0.61	3	2	0.61	1	
2010		0.61	246	138	2.30	10	9	0.69	27	20	1.60	4	4	0.12	3	
2011		0.58	243	156	1.45	7	6	1.06	28	19	0.64	3	3	0.11	3	
2012		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N
2013		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N
					F	REVENU	E & MARGI	NS (RATIOS 33	8–59)							
RATIO	33 TOTAL OPERA	TING REVENUE		WH SOLD ((MILLS)											
2009		100.87	816	506	110.45	27	20	97.96	67	40	87.11	6	1	108.74	7	
2010		102.30	815	350	116.66	27	19	101.88	69	29	95.61	6	1	107.65	10	
2011		106.02	814	366	129.94	27	21	105.44	70	31	99.18	6	1	109.42	11	
2012		108.92	813	508	133.83	27	24	105.16	69	41	99.63	6	3	94.29	8	
2013		110.00	815	440	137.31	27	23	107.39	67	31	104.79	6	3	110.18	115	
RATIO	34 TOTAL OPERA	TING REVENUE	E PER T		MENT (CENTS)											
2009		42.05	817	631	34.36	27	19	45.42	67	60	44.63	6	6	44.81	7	
2010		42.52	816	514	37.04	27	12	46.75	69	54	49.00	6	5	44.85	10	
2011		42.31	815	530	39.21	27	17	45.00	70	59	45.29	6	5	48.05	11	
2012		41.14	813	492	40.63	27	16	42.11	69	52	44.04	6	5	38.37	8	
2013		41.80	815	487	39.66	27	17	42.09	67	45	44.66	6	5	41.87	115	
RATIO	35 TOTAL OPERA	TING REVENUE	E PER C	ONSUMER	(\$)											
2009		1,981.84	816	585	1,848.04	27	16	1,984.97	67	53	2,584.21	6	6	2,527.60	7	
2010		2,114.03	815	433	2,066.79	27	14	2,151.50	69	42	2,853.52	6	6	2,888.48	10	
2011		2,139.09	814	408	2,290.50	27	16	2,151.31	70	37	3,059.84	6	6	2,912.09	11	
2012		2,148.91	813	329	2,402.41	27	15	2,115.47	69	26	3,033.23	6	6	3,157.69	8	
2013		2,230.71	815	307	2,389.17	27	12	2,209.16	67	22	3,209.36	6	6	2,398.84	115	
				D (MILLS)												
RATIO	36 ELECTRIC REV						10	96.26	67	38	85.09	6	1	90.94	7	
	36 ELECTRIC REV	98.81	816	486	109.68	27	19	00.20				0	1	90.94	1	
2009	36 ELECTRIC RE	98.81	816			27 27	19		69			6	1			
2009 2010	36 ELECTRIC REV	98.81 100.25	816 815	366	114.48	27	19	98.70	69	30	92.21	6	1	90.26	10	
2009		98.81	816													

2013 Key Ratio Trend Analysis (KRTA)

Exhibit 4

		US To	otal		State Gro	ouping		Consum	er Size		Major Current P	ower Si	Ipplier	Plant Growth	(2008-2	2013)
Year	System Value	Median		Rank	Median	NBR	Rank	Median		Rank	Median		Rank	Median		Ran
RATIO	37 ELECTRIC RE		NSUM	=R (\$)												
2009		1,940.25	816	567	1,749.75	27	15	1,933.06	67	50	2,553.27	6	6	2,174.43	7	
2010		2,068.08	815	442	1,957.77	27	13	2,065.44	69	42	2,750.35	6	6	2,469.33	10	
2011		2,105.70	814	415	2,170.03	27	15	2,105.88	70	37	2,921.50	6	6	2,471.06	11	
2012		2,103.87	813	323	2,255.35	27	14	2,061.15	69	24	2,989.19	6	6	3,137.11	8	
2013		2,177.29	815	305	2,280.96	27	13	2,150.90	67	21	3,135.55	6	6	2,360.15	115	Ę
RATIO	38 RESIDENTIAL	REVENUE PER	кмн з		S)											
2009		107.21	816	474	115.93	27	20	104.12	67	37	100.44	6	2	110.76	7	
2010		109.01	815	327	124.13	27	17	106.85	69	22	108.71	6	1	114.80	10	
2011		112.13	814	340	136.71	27	21	109.47	70	24	110.56	6	1	115.77	11	
2012		116.38	813	491	144.39	27	23	113.12	69	37	110.72	6	2	117.82	8	
2013		117.62	815	427	142.72	27	23	113.52	67	30	115.85	6	3	117.42	115	6
RATIO	39 NON-RESIDEI	NTIAL REVENU	E PER I	KWH SOLD	(MILLS)											
2009		88.28	815	401	94.24	27	20	88.01	67	31	80.76	6	2	75.16	7	
2010		89.78	814	296	99.92	27	17	87.88	69	19	87.84	6	2	84.15	10	
2011		92.63	813	287	114.85	27	20	90.88	70	22	90.14	6	2	94.31	11	
2012		94.46	812	391	122.80	27	22	92.62	69	29	93.50	6	2	80.52	8	
2013		96.10	814	332	125.30	27	23	93.25	67	21	99.29	6	3	98.08	115	5
RATIO	40 SEASONAL R	EVENUE PER K	wн so	LD (MILLS)												
2009		159.24	304	98	203.86	14	9	141.21	18	4	178.86	4	2	236.50	2	
2010		164.10	301	77	205.95	14	7	140.86	19	2	188.77	4	2	206.40	3	
2011		174.24	292	85	207.99	14	7	148.27	19	2	196.22	4	2	202.20	4	
2012		185.30	286	95	224.18	14	8	149.51	17	2	204.64	4	2	215.12	6	
2013		182.33	290	87	261.33	15	10	156.46	15	3	202.35	4	2	183.85	40	1
	41 IRRIGATION R															
2009		117.82	398	235	130.48	18	13	119.00	22	14	101.89	6	2	108.78	5	
2010		124.98	394	229	126.41	18	12	118.00	24	13	106.86	6	1	114.55	7	
2011		120.98	399	206	130.59	18	12	119.30	24	12	110.26	6	1	113.00	7	
2012		115.05	401	222	138.24	18	16	114.74	23	13	111.91	6	4	120.85	6	
2013		126.67	403	245	160.55	18	16	134.96	24	17	121.82	6	4	128.93	53	3
RATIO	42 SMALL COMM			R KWH SOL	D (MILLS)											
2009		99.12	813	318	107.26	27	15	96.70	67	25	94.69	6	2	104.14	7	
2010		100.47	813	238	112.66	27	17	96.90	69	19	102.61	6	2	104.79	10	
2011		103.13	813	247	122.70	27	20	101.95	70	20	104.50	6	2	102.26	11	
2012		106.08	812	303	129.35	27	23	103.40	69	20	107.97	6	3	106.66	8	
2013		107.71	811	245	128.78	26	21	105.29	67	18	106.32	5	1	107.14	115	3

2013 Key Ratio Trend Analysis (KRTA)

		US To	otal		State Gro	ouping		Consum	er Size		Major Current P	ower Su	upplier	Plant Growth	(2008–2	.013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ran
RATIO	43 LARGE COMMI	ERCIAL REVE	NUE PE	R KWH SOL	D (MILLS)											
2009		72.21	685	456	76.84	18	12	74.31	60	43	64.03	5	3	62.08	6	
2010		72.94	683	246	79.75	19	12	72.64	62	21	79.09	5	3	77.00	8	
2011		75.63	686	229	84.92	19	11	76.10	63	18	82.22	5	2	82.93	9	
2012		76.64	691	427	91.83	19	16	78.44	64	41	74.22	5	4	65.65	8	
2013		77.93	695	327	91.61	19	11	79.16	61	31	79.16	5	3	78.07	91	2
RATIO	44 SALES FOR RE		UE PER		(MILLS)											
2009		61.86	121	99	52.96	8	5	52.78	9	6	57.47	4	4	51.37	1	
2010		64.14	119	98	58.16	8	6	56.41	9	7	61.49	4	4	52.43	1	
2011		67.23	121	105	58.50	8	7	58.80	9	6	63.04	4	4	54.42	1	
2012		71.68	121	70	69.97	8	5	62.24	10	2	72.73	4	4	69.60	3	
2013		74.66	117	58	75.53	8	6	66.62	9	2	78.85	4	4	69.03	18	
RATIO	45 STREET & HIG	HWAY LIGHTIN	IG REV		WH SOLD (MI	LLS)										
2009		139.11	588	263	149.57	. 22	12	137.19	50	22	158.85	6	5	153.71	6	
2010		142.73	587	267	148.42	22	10	142.65	51	22	157.68	6	4	161.47	8	
2011		144.87	591	261	157.31	22	12	149.13	52	24	160.99	6	4	176.22	9	
2012		150.06	592	304	156.94	22	13	150.35	51	27	154.79	6	4	139.23	6	
2013		153.73	596	299	157.44	22	12	153.47	49	25	159.54	6	4	153.47	83	4
RATIO	46 OTHER SALES	TO PUBLIC AL	JTHORI		IUE PER KWH	SOLD (MILLS)									
2009		106.19	293	206	124.07	15	15	106.83	25	21	98.61	4	4	112.71	5	
2010		109.31	296	195	128.99	15	15	110.91	25	19	112.17	4	4	121.08	5	
2011		109.20	291	188	139.50	15	15	113.11	24	18	115.97	4	4	121.15	5	
2012		111.94	289	220	150.02	15	15	114.10	24	22	119.19	4	4	95.48	3	
2013		114.63	292	204	150.22	15	15	119.30	21	17	127.43	4	4	117.99	46	3
RATIO	47 OPERATING M	ARGINS PER K	WH SC	DLD (MILLS)												
2009		3.27	816	565	5.09	27	20	2.42	67	41	0.90	6	3	1.83	7	
		3.92	815	363	5.16	27	16	3.92	69	30	2.84	6	2	4.34	10	
2010		3.47	814	320	4.37	27	14	3.67	70	24	3.08	6	2	5.20	11	
2010 2011			813	470	3.87	27	18	2.71	69	34	2.58	6	3	2.30	8	
		3.43	013					3.62	67	51	2.68	6	5	4.58	115	g
2011		3.43 4.15	815	661	5.06	27	26	5.02	07	01			Ũ	1.00		
2011 2012 2013	48 OPERATING M	4.15	815	661	5.06	27	26	5.02	07				0			
2011 2012 2013	48 OPERATING M/	4.15	815	661	5.06 77.36	27 27	26 19	52.11	67	45	16.18	6	3	33.39	7	
2011 2012 2013 RATIO	48 OPERATING M/	4.15 ARGINS PER C	815 ONSUI	661 MER (\$)								6 6			7 10	
2011 2012 2013 RATIO 2009 2010	48 OPERATING M/	4.15 ARGINS PER C 64.69	815 CONSUI 816	661 MER (\$) 604	77.36	27	19	52.11	67	45	16.18		3	33.39		
2011 2012 2013 RATIO 2009	48 OPERATING M/	4.15 ARGINS PER 0 64.69 81.23	815 CONSUI 816 815	661 MER (\$) 604 393	77.36 91.26	27 27	19 17	52.11 84.77	67 69	45 35	16.18 85.58	6	3 4	33.39 116.27	10	

2013 Key Ratio Trend Analysis (KRTA)

		US To	otal		State Gro	ouping		Consume	er Size		Major Current P	ower Su	upplier	Plant Growth	2008-2	.013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ran
RATIO	49 NON-OPERATI	ING MARGINS	PER KV	VH SOLD (M	ILLS)											
2009		0.49	816	271	0.72	27	10	0.41	67	19	0.77	6	3	0.74	7	
2010		0.50	815	198	0.64	27	8	0.40	69	12	1.21	6	4	0.52	10	
2011		0.52	814	30	0.79	27	2	0.51	70	3	2.74	6	2	0.57	11	
2012		0.52	813	97	0.47	27	4	0.53	69	8	1.17	6	2	0.84	8	
2013		0.51	815	112	0.77	27	6	0.55	67	9	1.51	6	3	0.39	115	
RATIO	50 NON-OPERATI	ING MARGINS	PER CO		5)											
2009		10.41	816	296	, 11.87	27	8	8.91	67	19	23.58	6	4	18.16	7	
2010		10.27	815	220	10.81	27	8	8.69	69	15	32.77	6	4	14.30	10	
2011		11.07	814	46	11.54	27	4	10.05	70	2	76.23	6	4	18.55	11	
2012		10.77	813	84	6.76	27	3	9.09	69	8	28.69	6	3	29.51	8	
2013		11.64	815	99	13.25	27	4	11.18	67	9	36.34	6	3	9.44	115	
RATIO	51 TOTAL MARGIN	NS LESS ALLO	CATION	IS PER KWH	I SOLD (MILLS	5)										
2009		4.08	816	554	4.85	27	21	3.10	67	41	3.50	6	4	3.54	7	
2010		4.63	815	340	5.95	27	15	4.26	69	27	4.27	6	2	5.25	10	
2011		4.37	814	150	5.43	27	10	4.19	70	14	5.05	6	1	6.88	11	
2012		4.03	813	345	4.68	27	14	3.53	69	26	4.36	6	3	3.87	8	
2012		4.98	815	550	5.92	27	22	4.24	67	42	4.30	6	4	5.39	115	
RATIO	52 TOTAL MARGIN		CATION													
2009		80.44	816	590	87.82	27	19	63.63	67	45	72.86	6	4	80.08	7	
2010		99.63	815	362	120.39	27	15	100.59	69	32	118.34	6	4	138.53	10	
2010		90.25	814	166	108.38	27	9	89.45	70	13	156.79	6	4	169.80	10	
2011		83.37	813	318	112.60	27	15		69	26	133.23	6	5	123.42	8	
							15	63.81	69 67			6	э 4			
2013		100.52	815	518	109.56	27	19	87.17	67	40	115.90	0	4	112.62	115	
	53 INCOME (LOSS					• •	N 1/A	N 1/A								
2009		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ν
2010		1.76	244	124	3.62	8	5	2.35	26	16	1.61	3	2	1.61	3	
2011		1.46	241	130	9.78	7	6	3.12	23	17	75.09	3	3	5.03	2	
2012		0.69	239	136	0.21	7	4	4.80	24	16	0.21	3	2	4.65	5	
2013		1.91	236	151	-3.90	6	3	4.18	24	20	0.17	3	2	2.73	32	
	54 ASSOCIATED (
2009		2.34	767	625	5.16	27	22	2.75	63	56	0.61	6	4	0.94	7	
2010		2.54	767	672	4.35	27	25	3.35	65	60	0.71	6	5	1.24	9	
2011		2.75	769	38	5.98	27	11	3.65	66	2	3.88	6	3	1.34	10	
2012		2.98	772	31	6.65	27	8	3.64	65	3	8.76	6	4	3.80	8	
2013		3.16	769	10	2.15	27	4	3.36	63	1	12.11	6	4	3.17	108	

2013 Key Ratio Trend Analysis (KRTA)

Exhibit 4

Page 10

		US To	otal		State Gro	ouping		Consum	er Size		Major Current P	ower Sı	upplier	Plant Growth	(2008–2	2013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ran
RATIO	55 ASSOCIATED	ORGANIZATION	I'S CAF	ITAL CRED	TS PER CONS	UMER	(\$)									
2009		43.39	767	634	68.62	27	22	52.08	63	58	16.50	6	4	22.94	7	
2010		51.24	767	682	66.00	27	25	67.25	65	62	18.95	6	6	35.23	9	
2011		54.92	769	88	89.38	27	7	67.03	66	7	85.02	6	3	32.18	10	
2012		58.79	772	57	101.41	27	6	67.51	65	6	222.36	6	5	116.66	8	
2013		60.51	769	33	40.82	27	5	67.35	63	2	296.52	6	5	60.25	108	
RATIO	56 TOTAL MARGIN	NS PER KWH S	OLD (M	ILLS)												
2009		6.68	816	692	8.61	27	25	5.78	67	56	3.80	6	4	4.56	7	
2010		7.20	815	524	9.00	27	22	7.41	69	50	5.21	6	2	7.32	10	
2011		7.12	814	65	11.32	27	8	7.43	70	5	9.55	6	2	9.65	11	
2012		7.05	813	134	11.67	27	13	6.63	69	16	13.20	6	5	7.34	8	
2012		7.96	815	117	10.12	27	9	7.56	67	6	12.83	6	3	8.22	115	
RATIO	57 TOTAL MARGIN	NS PER CONSU	IMER (§	;)												
2009		130.60	816	697	147.56	27	25	113.72	67	58	81.47	6	4	103.02	7	
2010		150.51	815	562	164.27	27	21	162.77	69	51	138.99	6	4	207.25	, 10	
2011		144.88	814	104	198.33	27	9	151.52	70	7	241.80	6	3	204.09	11	
2011		145.56	813	151	209.41	27	9	134.34	69	, 11	375.95	6	5	245.90	8	
2012		164.59	815	134	209.41	27	9 7	163.04	67	7	339.96	6	4	179.62	115	
2013		104.59	015	134	205.00	21	7	103.04	07	1	359.90	0	4	179.02	115	
	58 A/R OVER 60 D															
2009		0.17	806	204	0.12	26	5	0.20	66	19	0.13	6	1	0.38	7	
2010		0.17	802	104	0.16	26	1	0.19	68	11	0.21	6	1	0.62	9	
2011		0.15	799	107	0.12	26	2	0.17	68	10	0.13	6	1	0.45	10	
2012		0.13	795	207	0.07	25	4	0.17	68	20	0.08	6	1	0.15	8	
2013		0.13	805	203	0.06	25	7	0.13	67	15	0.16	6	2	0.14	112	2
RATIO	59 AMOUNT WRIT	TEN OFF AS A	% OF (OPERATING	REVENUE											
2009		0.20	784	452	0.12	24	8	0.24	65	47	0.11	6	2	0.20	6	
2010		0.18	779	424	0.13	26	10	0.25	67	47	0.14	6	3	0.16	8	
2011		0.17	780	479	0.09	26	8	0.23	68	54	0.11	6	3	0.16	9	
2012		0.15	777	304	0.07	25	6	0.20	68	36	0.16	6	3	0.07	7	
2013		0.14	783	440	0.09	24	9	0.17	67	46	0.09	6	2	0.12	110	į
							SALES (RAT	IOS 60-76)								
PATIO	60 TOTAL MWH S			F												
2009		110.39	816	6 52	53.45	27	10	130.86	67	67	143.44	6	5	219.38	7	
2009		114.36	815	636	57.66	27	10	130.80	69	69	149.34	6	5	219.36	10	
2011		116.06	814	638	57.01	27	10	138.79	70	70	159.69	6	5	247.54	11	
2012		112.66	813	590	54.77	27	9	134.00	69	66	162.24	6	5	72.90	8	
2013		117.33	814	597	57.65	27	10	136.16	67	64	158.64	6	5	116.06	115	8

2013 Key Ratio Trend Analysis (KRTA)

Exhibit 4

		UST	ntal		State Gr	ouning		Consum	ar Sizo		Major Current P	OWOr C.	Innlier	Plant Growth	(2008-2	2013)
Year	System Value	Median	NBR	Rank	Median		Rank	Median	NBR	Rank	Major Current P Median		Rank	Median	`	,
	61 AVERAGE R															
2009		1,173.32	816	749	967.61	27	26	1,177.30	67	65	812.27	6	6	815.89	7	
2010		1,239.39	815	733	1,043.30	27	24	1,255.47	69	67	881.54	6	5	892.77	10	
2011		1,213.00	814	735	1,049.42	27	24	1,216.32	70	68	901.70	6	5	916.84	11	
2012		1,140.51	813	723	971.11	27	24	1,155.73	69	67	882.24	6	5	992.34	8	
2013		1,174.69	815	738	996.22	27	24	1,192.48	67	65	871.45	6	5	1,236.01	115	10
RATIO	62 AVERAGE SI	EASONAL KWH (JSAGE	PER MON	тн											
2009		278.87	304	249	151.65	14	7	280.52	18	17	142.46	4	2	108.40	2	
2010		278.83	301	249	160.65	14	9	331.31	19	18	149.32	4	2	158.91	3	
2011		277.40	292	244	157.20	14	10	301.39	19	18	147.13	4	2	182.31	4	
2012		282.59	285	238	159.11	14	8	310.04	17	16	145.67	4	1	208.59	6	
2012		302.22	200	246	162.88	15	8	351.79	15	14	160.12	4	2	314.01	40	3
2013		502.22	290	240	102.00	15	0	551.75	15	14	100.12	4	2	514.01	40	
	63 AVERAGE IR					10	0	4 954 59		10	4 070 70	0	_	4 00 4 70	_	
2009		1,951.34	397	250	1,278.80	18	8	1,651.56	22	13	1,876.78	6	5	1,684.78	5	
2010		1,678.12	394	175	1,786.94	18	9	1,557.18	24	9	1,965.74	6	5	1,865.55	7	
2011		1,943.18	399	194	2,021.99	18	9	2,033.37	24	13	2,624.99	6	5	2,032.87	7	
2012		2,882.32	400	189	2,254.45	18	7	2,411.19	23	8	2,972.88	6	3	3,077.67	6	
2013		2,245.13	403	150	1,926.24	18	3	2,174.91	24	9	2,481.38	6	3	2,300.88	53	
RATIO	64 AVERAGE SI	MALL COMMERC	IAL KW	/H USAGE	PER MONTH											
2009		3,228.63	813	493	2,106.24	27	8	3,519.68	67	46	2,412.19	6	3	3,298.02	7	
2010		3,283.98	813	471	2,214.67	27	8	3,432.58	69	45	2,516.62	6	3	3,131.13	10	
2011		3,323.04	813	488	2,225.80	27	9	3,421.21	70	45	2,544.60	6	3	3,098.78	11	
2012		3,293.62	812	478	2,222.98	27	8	3,500.26	69	44	2,586.42	6	3	3,150.78	8	
2013		3,407.48	811	484	2,547.00	26	9	3,446.24	67	42	2,958.11	5	3	3,421.99	115	6
RATIO	65 AVERAGE LA	ARGE COMMERC	IAL KW	/H USAGE	PER MONTH											
2009		469,224.36	685	181	314,343.75	18	3	522,875.60	60	16	632,982.46	5	2	761,624.04	6	
2010		464,600.00	683	218	300,541.67	19	4	504,429.17	62	19	732,972.22	5	2	523,015.28	8	
2011		464,921.88	686	207	307,083.33	19	4	563.900.00	63	21	693.578.57	5	2	468.713.64	9	
2012		469,450.00	691	204	293,630.95	19	4	553,975.00	64	21	635,697.37	5	2	634,322.92	8	
2013		453,642.86	695	237	309,125.00	19	6	493,450.00	61	21	589,461.38	5	2	474,828.13	91	
		·														
RATIO 2009	66 AVERAGE S	1,416.67 TREET & HIGHW	AY LIGF 585	ITING KWI 309	H USAGE PER N 1.347.37	IONTH 21	11	1,351.71	50	26	1,711.31	6	5	3,150.49	6	
2009		1,405.75	584	309	1,174.48	21	10	1,564.81	50	20	1,565.78	6	4	1,830.13	8	
										28 30	,					
2011		1,402.38	587	301	1,215.05	21	10	1,506.74	52		1,597.64	6	4	2,666.67	9	
2012		1,394.84	586	329	1,174.73	21	12	1,366.96	51	29	1,550.86	6	5	695.76	6	
2013		1,388.89	589	406	1,073.72	21	13	1,529.28	49	33	1,587.01	6	6	1,047.71	83	Ę

2013 Key Ratio Trend Analysis (KRTA)

		US To	otal		State Gro	ouping		Consume	er Size		Major Current P	ower Su	ıpplier	Plant Growth	(2008–2	2013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ran
RATIO	67 AVERAGE SA	ALES FOR RESA	LE KWF	I USAGE	PER MONTH											
2009		331,583.33	120	23	1,282,111.11	8	5	959,678.57	8	3	1,323,708.33	4	3	1,270,833.33	1	
2010		371,883.33	117	27	1,411,902.78	8	5	1,184,039.68	8	4	1,411,902.78	4	3	1,342,305.56	1	
2011		376,895.83	116	28	1,397,388.89	8	5	1,172,174.60	8	4	1,414,861.11	4	3	1,335,194.44	1	
2012		350,611.11	117	26	1,412,590.28	8	5	978,880.95	9	4	1,426,659.72	4	3	143,361.11	3	
2013		340,708.33	115	19	1,158,656.25	8	2	935,630.95	8	3	1,614,729.17	4	2	734,875.00	18	
RATIO	68 AVERAGE SA	ALES TO PUBLIC	AUTHO		WH USAGE PER	MONTH	4									
2009		2,040.30	291	193	1,314.94	15	7	2,018.83	25	18	1,634.12	4	3	1,939.39	5	
2010		2,133.75	293	190	1,402.91	15	8	2,142.47	25	18	1,682.52	4	3	1,402.91	5	
2011		2,096.61	288	200	1,361.42	15	9	2,059.64	24	18	1,871.62	4	3	2,416.67	5	
2012		2,056.34	287	193	1,397.12	15	8	1,772.62	24	16	1,800.83	4	3	1,392.86	3	
2013		2,154.51	290	207	1,258.85	15	7	1,881.83	21	16	1,648.22	4	3	2,065.83	45	;
RATIO	69 RESIDENTIA	L KWH SOLD PE	R TOTA		OLD (%)											
2009		61.33	816	719	58.62	27	19	65.85	67	63	19.56	6	1	29.86	7	
2010		61.83	815	721	58.49	27	19	65.93	69	66	20.06	6	1	31.22	10	
2011		61.25	814	718	60.29	27	19	65.05	70	67	19.65	6	1	32.12	11	
2012		59.02	813	722	57.99	27	19	63.79	69	67	19.01	6	1	22.03	8	
2013		59.93	815	729	56.84	27	19	64.64	67	65	19.34	6	1	60.99	115	10
RATIO	70 SEASONAL H	KWH SOLD PER	TOTAL I	WH SOL	D (%)											
RATIO 2009	70 SEASONAL H	KWH SOLD PER 1.40	TOTAL F 304	(WH SOL 150	D (%) 0.82	14	5	1.24	18	6	1.10	4	2	0.76	2	
	70 SEASONAL H				· · /	14 14	5 4	1.24 1.18	18 19	6 8	1.10 0.99	4 4	2 1	0.76 0.44		
2009	70 SEASONAL H	1.40	304	150	0.82							•			2	
2009 2010	70 SEASONAL H	1.40 1.42	304 301	150 153	0.82 0.84	14	4	1.18	19	8	0.99	4	1	0.44	2 3	
2009 2010 2011	70 SEASONAL H	1.40 1.42 1.39	304 301 292	150 153 152	0.82 0.84 0.86	14 14	4 4	1.18 1.32	19 19	8 10	0.99 0.95	4 4	1 1	0.44 0.22	2 3 4	
2009 2010 2011 2012 2013	70 SEASONAL F	1.40 1.42 1.39 1.41 1.37	304 301 292 286 290	150 153 152 154 159	0.82 0.84 0.86 0.87 1.02	14 14 14	4 4 5	1.18 1.32 1.27	19 19 17	8 10 10	0.99 0.95 0.91	4 4 4	1 1 1	0.44 0.22 0.65	2 3 4 6	2
2009 2010 2011 2012 2013		1.40 1.42 1.39 1.41 1.37	304 301 292 286 290	150 153 152 154 159 KWH SOI 141	0.82 0.84 0.86 0.87 1.02	14 14 14	4 5 5 8	1.18 1.32 1.27	19 19 17	8 10 10 9	0.99 0.95 0.91	4 4 4 4 6	1 1 2 5	0.44 0.22 0.65	2 3 4 6 40 5	
2009 2010 2011 2012 2013 RATIO		1.40 1.42 1.39 1.41 1.37 KWH SOLD PER	304 301 292 286 290 TOTAL	150 153 152 154 159 KWH SOI	0.82 0.84 0.86 0.87 1.02	14 14 14 15	4 4 5 5	1.18 1.32 1.27 1.26	19 19 17 15	8 10 10 9	0.99 0.95 0.91 1.17	4 4 4 4	1 1 2	0.44 0.22 0.65 1.59	2 3 4 6 40	
2009 2010 2011 2012 2013 RATIO 2009		1.40 1.42 1.39 1.41 1.37 KWH SOLD PER 1.18	304 301 292 286 290 TOTAL 398	150 153 152 154 159 KWH SOI 141	0.82 0.84 0.86 0.87 1.02 -D (%) 3.13	14 14 15 18	4 5 5 8	1.18 1.32 1.27 1.26	19 19 17 15 22	8 10 10 9	0.99 0.95 0.91 1.17 4.95	4 4 4 4 6	1 1 2 5	0.44 0.22 0.65 1.59	2 3 4 6 40 5	
2009 2010 2011 2012 2013 RATIO 2009 2010		1.40 1.42 1.39 1.41 1.37 KWH SOLD PER 1.18 1.06	304 301 292 286 290 TOTAL 398 394	150 153 152 154 159 KWH SOI 141 129	0.82 0.84 0.86 0.87 1.02 -D (%) 3.13 3.33	14 14 15 18 18	4 4 5 5 8 9	1.18 1.32 1.27 1.26 0.94 0.80	19 19 17 15 22 24	8 10 10 9 6 7	0.99 0.95 0.91 1.17 4.95 5.31	4 4 4 4 4 6 6	1 1 2 5 5	0.44 0.22 0.65 1.59 1.09 1.02	2 3 4 6 40 5 7	
2009 2010 2011 2012 2013 RATIO 2009 2010 2011		1.40 1.42 1.39 1.41 1.37 KWH SOLD PER 1.18 1.06 1.40	304 301 292 286 290 TOTAL 398 394 399	150 153 152 154 159 KWH SOI 141 129 132	0.82 0.84 0.86 0.87 1.02 -D (%) 3.13 3.33 3.65	14 14 15 18 18 18	4 5 5 8 9 9	1.18 1.32 1.27 1.26 0.94 0.80 0.95	19 19 17 15 22 24 24	8 10 10 9 6 7 7	0.99 0.95 0.91 1.17 4.95 5.31 6.61	4 4 4 4 4 6 6 6	1 1 2 5 5 5	0.44 0.22 0.65 1.59 1.09 1.02 0.36	2 3 4 6 40 5 7 7	:
2009 2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013		1.40 1.42 1.39 1.41 1.37 KWH SOLD PER 1.18 1.06 1.40 2.04 1.56	304 301 292 286 290 TOTAL 398 394 399 401 403	150 153 152 154 159 KWH SOI 141 129 132 139 126	0.82 0.84 0.86 0.87 1.02 -D (%) 3.13 3.33 3.65 5.44 4.13	14 14 15 18 18 18 18	4 5 5 8 9 9 8	1.18 1.32 1.27 1.26 0.94 0.80 0.95 1.30	19 19 17 15 22 24 24 24 23	8 10 10 9 6 7 7 7 7	0.99 0.95 0.91 1.17 4.95 5.31 6.61 7.05	4 4 4 4 6 6 6 6	1 1 2 5 5 5 4	0.44 0.22 0.65 1.59 1.09 1.02 0.36 11.79	2 3 4 6 40 5 7 7 7 6	:
2009 2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013	71 IRRIGATION	1.40 1.42 1.39 1.41 1.37 KWH SOLD PER 1.18 1.06 1.40 2.04 1.56	304 301 292 286 290 TOTAL 398 394 399 401 403	150 153 152 154 159 KWH SOI 141 129 132 139 126	0.82 0.84 0.86 0.87 1.02 -D (%) 3.13 3.33 3.65 5.44 4.13	14 14 15 18 18 18 18	4 5 5 8 9 9 8	1.18 1.32 1.27 1.26 0.94 0.80 0.95 1.30	19 19 17 15 22 24 24 24 23	8 10 10 9 6 7 7 7 7	0.99 0.95 0.91 1.17 4.95 5.31 6.61 7.05	4 4 4 4 6 6 6 6	1 1 2 5 5 5 4	0.44 0.22 0.65 1.59 1.09 1.02 0.36 11.79	2 3 4 6 40 5 7 7 7 6	:
2009 2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013 RATIO	71 IRRIGATION	1.40 1.42 1.39 1.41 1.37 KWH SOLD PER 1.18 1.06 1.40 2.04 1.56 MERCIAL KWH S	304 301 292 286 290 TOTAL 398 394 399 401 403 SOLD PI	150 153 152 154 159 KWH SOI 141 129 132 139 126 ER TOTAL	0.82 0.84 0.86 0.87 1.02 -D (%) 3.13 3.33 3.65 5.44 4.13 . KWH SOLD (%)	14 14 15 18 18 18 18 18 18	4 5 5 8 9 9 8 6	1.18 1.32 1.27 1.26 0.94 0.80 0.95 1.30 0.92	19 19 17 15 22 24 24 23 24	8 10 9 6 7 7 7 8	0.99 0.95 0.91 1.17 4.95 5.31 6.61 7.05 5.79	4 4 4 4 6 6 6 6 6 6	1 1 2 5 5 5 4 4	0.44 0.22 0.65 1.59 1.09 1.02 0.36 11.79 2.91	2 3 4 6 40 5 7 7 6 53	:
2009 2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013 RATIO 2009	71 IRRIGATION	1.40 1.42 1.39 1.41 1.37 KWH SOLD PER 1.18 1.06 1.40 2.04 1.56 MERCIAL KWH S 17.44	304 301 292 286 290 TOTAL 398 394 399 401 403 SOLD PI 813	150 153 152 154 159 KWH SOI 141 129 132 139 126 ER TOTAL 45	0.82 0.84 0.86 0.87 1.02 -D (%) 3.13 3.33 3.65 5.44 4.13 .KWH SOLD (%) 29.35	14 14 15 18 18 18 18 18 18 27	4 5 5 8 9 9 8 6 5	1.18 1.32 1.27 1.26 0.94 0.80 0.95 1.30 0.92	19 19 17 15 22 24 24 23 24 67	8 10 9 6 7 7 8 8	0.99 0.95 0.91 1.17 4.95 5.31 6.61 7.05 5.79 32.98	4 4 4 4 6 6 6 6 6 6	1 1 2 5 5 5 4 4 4	0.44 0.22 0.65 1.59 1.09 1.02 0.36 11.79 2.91 28.63	2 3 4 6 40 5 7 7 6 53 7	
2009 2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013 RATIO 2009 2010	71 IRRIGATION	1.40 1.42 1.39 1.41 1.37 KWH SOLD PER 1.18 1.06 1.40 2.04 1.56 MERCIAL KWH S 17.44 17.32	304 301 292 286 290 TOTAL 398 394 399 401 403 SOLD PI 813 813	150 153 152 154 159 KWH SOI 141 129 132 139 126 ER TOTAL 45 39	0.82 0.84 0.86 0.87 1.02 LD (%) 3.13 3.33 3.65 5.44 4.13 .KWH SOLD (%) 29.35 29.18	14 14 15 18 18 18 18 18 18 27 27	4 5 5 8 9 9 8 6 5 5	1.18 1.32 1.27 1.26 0.94 0.80 0.95 1.30 0.92 17.44 16.96	19 19 17 15 22 24 24 23 24 67 69	8 10 9 6 7 7 8 1 1	0.99 0.95 0.91 1.17 4.95 5.31 6.61 7.05 5.79 32.98 32.45	4 4 4 4 6 6 6 6 6 6 6 6	1 1 2 5 5 5 4 4 4 2 2	0.44 0.22 0.65 1.59 1.09 1.02 0.36 11.79 2.91 28.63 23.66	2 3 4 6 40 5 7 7 6 53 7 10	:

2013 Key Ratio Trend Analysis (KRTA)

Exhibit 4

		US To	otal		State Gr	ouping		Consum	er Size		Major Current P	ower Su	upplier	Plant Growth	(2008–2	.013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ran
RATIO	73 LARGE COMM	ERCIAL KWH S		ER TOTAL K	WH SOLD (%)											
2009		13.65	685	342	13.70	18	9	13.62	60	30	32.29	5	5	43.23	6	
2010		13.96	683	359	14.66	19	12	13.08	62	32	33.14	5	5	40.35	8	
2011		14.14	686	361	14.09	19	12	13.70	63	33	32.80	5	5	38.66	9	
2012		14.43	691	382	14.06	19	13	12.37	64	33	31.56	5	5	11.92	8	
2013		14.13	695	431	17.24	19	13	13.55	61	39	35.98	5	5	13.86	91	4
RATIO	74 STREET & HIG	HWAY LIGHTIN	IG KWH	SOLD PER	TOTAL KWH S	OLD (%	b)									
2009		0.13	589	42	0.15	22	2	0.10	50	5	0.27	6	1	0.33	6	
2010		0.13	588	46	0.15	22	2	0.11	51	6	0.33	6	1	0.30	8	
2011		0.12	592	43	0.15	22	2	0.11	52	5	0.31	6	1	0.29	9	
2012		0.13	593	56	0.15	22	4	0.13	51	7	0.30	6	2	0.03	6	
2013		0.12	597	66	0.16	22	5	0.13	49	8	0.30	6	2	0.09	83	
RATIO	75 SALES FOR RE	SALE PER TO	TAL KW	H SOLD (%)												
2009		2.53	121	21	9.73	8	3	4.03	9	3	9.50	4	2	10.31	1	
2010		3.33	119	24	9.10	8	3	5.69	9	4	9.26	4	2	10.13	1	
2011		2.78	121	25	8.80	8	3	6.49	9	4	8.94	4	2	9.94	1	
2012		2.41	121	13	8.77	8	2	5.44	10	2	12.85	4	2	1.70	3	
2012		2.41	118	10	7.99	8	2	3.92	9	1	14.16	4	2	3.73	18	
						Ũ	-	0.02	Ũ	·	11.10		-	0.10	10	
	76 SALES TO PUB					45	0	1.04	05	45	0.40	4	4	0.54	-	
2009		0.99	293	170	0.73	15	8	1.04	25	15	0.48	4	1	0.54	5	
2010		0.99	296	174	0.75	15	9	1.03	25	16	0.49	4	1	0.33	5	
2011		0.97	291	175	0.76	15	9	1.06	24	16	0.49	4	1	0.73	5	
2012		0.97	289	176	0.69	15	8	1.09	24	15	0.47	4	1	0.38	3	
2013		1.05	292	182	0.65	15	8	1.06	21	13	0.46	4	1	1.05	46	
					CON	ITROLL	ABLE EXPE	NSES (RATIOS	6 77-87)						
RATIO	77 O & M EXPENS	ES PER TOTAL	. KWH S		5)											
2009		10.36	816	433	12.76	27	20	9.73	67	28	7.60	6	1	9.10	7	
2010		10.49	815	414	13.41	27	19	9.88	69	28	7.80	6	1	7.57	10	
2011		10.82	814	358	15.94	27	18	10.15	70	22	8.23	6	1	8.88	11	
2012		11.43	813	515	15.80	27	22	10.75	69	42	7.96	6	3	10.09	8	
2013		11.38	815	479	17.14	27	20	10.75	67	36	7.97	6	1	11.30	115	
RATIO	78 O & M EXPENS	ES PER DOLL	ARS OF	TUP (MILLS	5)											
2009		43.26	817	608	43.55	27	20	43.33	67	57	34.84	6	3	35.08	7	
2010		44.28	816	571	45.72	27	21	43.34	69	53	35.83	6	2	35.89	10	
2011		44.34	815	513	44.67	27	19	44.16	70	49	36.81	6	2	33.29	11	
2012		43.55	813	589	44.24	27	21	44.40	69	56	35.40	6	3	38.83	8	
		42.94	815	558	44.24	27	21	44.40	67	50	35.13	6	3	40.69	115	
2013																

2013 Key Ratio Trend Analysis (KRTA)

		US To	otal		State Gro	ouping		Consume	er Size		Major Current P	ower Si	upplier	Plant Growth	2008-2	2013)
Year	System Value	Median	NBR	Rank	Median		Rank	Median	NBR	Rank	Median		Rank	Median	NBR	,
RATIO	79 O & M EXPENS	SES PER CONS	UMER (\$)												
2009		207.68	816	535	221.92	27	22	198.68	67	39	211.05	6	5	206.71	7	
2010		217.81	815	483	236.12	27	21	201.77	69	33	222.23	6	5	213.21	10	
2011		229.61	814	422	266.16	27	21	209.77	70	24	240.88	6	4	223.25	11	
2012		232.70	813	462	263.42	27	19	218.35	69	33	230.67	6	4	335.68	8	
2013		242.30	815	432	279.02	27	22	223.24	67	32	235.15	6	4	238.20	115	6
RATIO	80 CONSUMER A		KPENSE	S PER TOT	AL KWH SOLD	(MILLS	5)									
2009		2.86	816	520	3.08	27	19	2.69	67	46	1.92	6	2	2.49	7	
2010		2.84	815	244	3.25	27	9	2.85	69	19	2.12	6	1	2.57	10	
2011		2.90	814	330	3.24	27	14	2.95	70	27	2.11	6	2	2.90	11	
2012		2.91	813	444	3.28	27	18	3.09	69	42	2.14	6	2	2.37	8	
2013		2.84	815	597	3.19	27	21	2.86	67	51	1.88	6	3	2.82	115	8
RATIO	81 CONSUMER A		KPENSE		ISUMER (\$)											
2009		57.61	816	622	54.78	27	17	58.51	67	51	51.02	6	5	62.32	7	
2010		58.47	815	248	58.26	27	6	57.87	69	21	66.39	6	3	68.65	10	
2011		59.35	814	333	58.71	27	9	61.11	70	32	66.04	6	4	68.14	11	
2012		58.40	813	343	61.79	27	13	61.86	69	35	65.34	6	4	58.81	8	
2013		59.17	815	633	55.00	27	19	59.15	67	54	57.03	6	5	59.18	115	ę
RATIO	82 CUSTOMER SA	ALES AND SER	VICE PI	ER TOTAL K	WH SOLD (MIL	LS)										
RATIO 2009	82 CUSTOMER SA	ALES AND SER 0.88	VICE PI 804	ER TOTAL K 250	WH SOLD (MIL 0.89	.LS) 25	4	0.91	67	16	0.67	6	1	0.78	7	
	82 CUSTOMER SA				•	'	4 6	0.91 0.79	67 67	16 13	0.67 0.62	6 6	1 1	0.78 0.64	7 9	
2009	82 CUSTOMER SA	0.88	804	250	0.89	25							-			
2009 2010	82 CUSTOMER SA	0.88 0.88	804 801	250 265	0.89 0.89	25 25	6	0.79	67	13	0.62	6	1	0.64	9	
2009 2010 2011	82 CUSTOMER SA	0.88 0.88 0.89	804 801 803	250 265 274	0.89 0.89 0.81	25 25 25	6 6	0.79 0.80	67 69	13 15	0.62 0.67	6 6	1 1	0.64 0.70	9 10	
2009 2010 2011 2012 2013	82 CUSTOMER SA	0.88 0.88 0.91 0.91	804 801 803 800 802	250 265 274 304 279	0.89 0.89 0.81 0.84 0.95	25 25 25 25	6 6 8	0.79 0.80 0.90	67 69 68	13 15 22	0.62 0.67 0.72	6 6 6	1 1 1	0.64 0.70 0.90	9 10 8	4
2009 2010 2011 2012 2013		0.88 0.88 0.91 0.91	804 801 803 800 802	250 265 274 304 279	0.89 0.89 0.81 0.84 0.95	25 25 25 25	6 6 8	0.79 0.80 0.90	67 69 68	13 15 22	0.62 0.67 0.72	6 6 6	1 1 1	0.64 0.70 0.90	9 10 8	
2009 2010 2011 2012 2013 RATIO		0.88 0.88 0.99 0.91 0.91 ALES AND SER	804 801 803 800 802 VICE PI	250 265 274 304 279 ER CONSUM	0.89 0.89 0.81 0.84 0.95	25 25 25 25 25	6 6 8 7	0.79 0.80 0.90 0.90	67 69 68 66	13 15 22 23	0.62 0.67 0.72 0.83	6 6 6	1 1 1 1	0.64 0.70 0.90 0.99	9 10 8 114	
2009 2010 2011 2012 2013 RATIO 2009		0.88 0.89 0.91 0.91 ALES AND SER 17.32	804 801 803 800 802 VICE PI 804	250 265 274 304 279 ER CONSUM 278	0.89 0.89 0.81 0.84 0.95 IER (\$) 15.68	25 25 25 25 25 25	6 6 8 7 4	0.79 0.80 0.90 0.90 17.19	67 69 68 66	13 15 22 23 16	0.62 0.67 0.72 0.83 21.52	6 6 6	1 1 1 1 2	0.64 0.70 0.90 0.99 24.82	9 10 8 114 7	2
2009 2010 2011 2012 2013 RATIO 2009 2010		0.88 0.89 0.91 0.91 ALES AND SER 17.32 18.30	804 801 803 800 802 VICE PI 804 801	250 265 274 304 279 ER CONSUM 278 282	0.89 0.89 0.81 0.84 0.95 IER (\$) 15.68 17.24	25 25 25 25 25 25 25	6 6 7 4 3	0.79 0.80 0.90 0.90 17.19 17.30	67 69 68 66 67	13 15 22 23 16 15	0.62 0.67 0.72 0.83 21.52 22.09	6 6 6 6	1 1 1 1 2 1	0.64 0.70 0.90 0.99 24.82 21.94	9 10 8 114 7 9	
2009 2010 2011 2012 2013 RATIO 2009 2010 2011		0.88 0.89 0.91 0.91 ALES AND SER 17.32 18.30 18.34	804 801 803 800 802 VICE PI 804 801 803	250 265 274 304 279 ER CONSUM 278 282 300	0.89 0.89 0.81 0.84 0.95 IER (\$) 15.68 17.24 17.28	25 25 25 25 25 25 25 25 25	6 8 7 4 3 6	0.79 0.80 0.90 0.90 17.19 17.30 17.70	67 69 68 66 67 67 69	13 15 22 23 16 15 19	0.62 0.67 0.72 0.83 21.52 22.09 25.20	6 6 6 6 6	1 1 1 1 2 1 3	0.64 0.70 0.90 0.99 24.82 21.94 22.30	9 10 8 114 7 9 10	2
2009 2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013		0.88 0.89 0.91 0.91 ALES AND SER 17.32 18.30 18.34 18.58 19.59	804 801 803 800 802 VICE PI 804 801 803 800 802	250 265 274 304 279 ER CONSUN 278 282 300 278 262	0.89 0.89 0.81 0.84 0.95 IER (\$) 15.68 17.24 17.28 18.30 21.22	25 25 25 25 25 25 25 25 25 25 25	6 8 7 4 3 6	0.79 0.80 0.90 17.19 17.30 17.70 17.88	67 69 68 66 67 67 69 68	13 15 22 23 16 15 19 18	0.62 0.67 0.72 0.83 21.52 22.09 25.20 26.23	6 6 6 6 6 6	1 1 1 1 2 1 3 3	0.64 0.70 0.90 0.99 24.82 21.94 22.30 42.69	9 10 8 114 7 9 10 8	2
2009 2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013	83 CUSTOMER SA	0.88 0.89 0.91 0.91 ALES AND SER 17.32 18.30 18.34 18.58 19.59	804 801 803 800 802 VICE PI 804 801 803 800 802	250 265 274 304 279 ER CONSUN 278 282 300 278 262	0.89 0.89 0.81 0.84 0.95 IER (\$) 15.68 17.24 17.28 18.30 21.22	25 25 25 25 25 25 25 25 25 25 25	6 8 7 4 3 6	0.79 0.80 0.90 17.19 17.30 17.70 17.88	67 69 68 66 67 67 69 68	13 15 22 23 16 15 19 18	0.62 0.67 0.72 0.83 21.52 22.09 25.20 26.23	6 6 6 6 6 6	1 1 1 1 2 1 3 3	0.64 0.70 0.90 0.99 24.82 21.94 22.30 42.69	9 10 8 114 7 9 10 8	
2009 2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013 RATIO	83 CUSTOMER SA	0.88 0.89 0.91 0.91 ALES AND SER 17.32 18.30 18.34 18.58 19.59 SES PER TOTAL	804 801 803 800 802 VICE PI 804 801 803 800 802 802	250 265 274 304 279 ER CONSUM 278 282 300 278 262 SOLD (MILLS	0.89 0.89 0.81 0.84 0.95 IER (\$) 15.68 17.24 17.28 18.30 21.22	25 25 25 25 25 25 25 25 25 25 25 25	6 8 7 4 3 6 6	0.79 0.80 0.90 17.19 17.30 17.70 17.88 19.75	67 69 68 66 67 67 69 68 66	13 15 22 23 16 15 19 18 16	0.62 0.67 0.72 0.83 21.52 22.09 25.20 26.23 27.44	6 6 6 6 6 6 6 6	1 1 1 1 2 1 3 3 3	0.64 0.70 0.90 0.99 24.82 21.94 22.30 42.69 22.27	9 10 8 114 7 9 10 8 114	2
2009 2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013 RATIO 2009	83 CUSTOMER SA	0.88 0.89 0.91 0.91 ALES AND SER 17.32 18.30 18.34 18.58 19.59 SES PER TOTAL 5.83	804 801 803 800 802 VICE PI 804 801 803 800 802 802 816	250 265 274 304 279 ER CONSUM 278 282 300 278 262 SOLD (MILLS 576	0.89 0.89 0.81 0.84 0.95 IER (\$) 15.68 17.24 17.28 18.30 21.22 5) 7.10	25 25 25 25 25 25 25 25 25 25 25 25 25	6 8 7 4 3 6 6 6	0.79 0.80 0.90 17.19 17.30 17.70 17.88 19.75 4.67	67 69 68 66 67 67 69 68 66 66	13 15 22 23 16 15 19 18 16 36	0.62 0.67 0.72 0.83 21.52 22.09 25.20 26.23 27.44 4.21	6 6 6 6 6 6 6	1 1 1 1 2 1 3 3 3 3 3	0.64 0.70 0.90 0.99 24.82 21.94 22.30 42.69 22.27 4.36	9 10 8 114 7 9 10 8 114 7	2
2009 2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013 RATIO 2009 2010	83 CUSTOMER SA	0.88 0.89 0.91 0.91 ALES AND SER 17.32 18.30 18.34 18.58 19.59 SES PER TOTAL 5.83 5.78	804 801 803 800 802 VICE PI 804 801 803 800 802 802 816 815	250 265 274 304 279 ER CONSUN 278 282 300 278 262 SOLD (MILLS 576 544	0.89 0.81 0.84 0.95 IER (\$) 15.68 17.24 17.28 18.30 21.22 5) 7.10 7.44	25 25 25 25 25 25 25 25 25 25 25 25 25 2	6 8 7 4 3 6 6 6 24 24	0.79 0.80 0.90 17.19 17.30 17.70 17.88 19.75 4.67 4.66	67 69 68 66 67 69 68 66 67 69	13 15 22 23 16 15 19 18 16 36 39	0.62 0.67 0.72 0.83 21.52 22.09 25.20 26.23 27.44 4.21 4.36	6 6 6 6 6 6 6 6 6	1 1 1 1 2 1 3 3 3 3 3 3 3	0.64 0.70 0.90 0.99 24.82 21.94 22.30 42.69 22.27 4.36 4.27	9 10 8 114 7 9 10 8 114 7 10	2

2013 Key Ratio Trend Analysis (KRTA)

		US To	otal		State Gr	oupina		Consum	er Size		Major Current P	ower Si	pplier	Plant Growth	2008-2	2013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median		Rank	Median		Rank	Median	•	Rank
RATIO	85 A & G EXPENS	ES PER CONS		(\$)												
2009		115.92	816	632	117.15	27	26	88.02	67	42	132.60	6	6	113.37	7	6
2010		121.82	815	591	121.76	27	24	93.23	69	39	141.02	6	6	121.14	10	8
2011		124.90	814	562	136.92	27	23	97.02	70	35	150.74	6	6	134.46	11	ç
2012		127.96	813	569	138.10	27	24	97.81	69	33	151.78	6	6	187.78	8	-
2013		131.56	815	514	145.82	27	23	101.94	67	26	164.22	6	6	138.56	115	7
RATIO	86 TOTAL CONTRO		ENSES	PER TOTAL	KWH SOLD (N	MILLS) (SAME AS R	ATIO #103)								
2009		20.27	816	506	23.54	27	21	18.90	67	36	13.87	6	2	14.92	7	
2010		20.27	815	430	23.65	27	20	19.00	69	27	15.39	6	2	17.09	10	
2010		20.31	814	412	26.43	27	20	18.98	70	25	16.58	6	2	19.63	11	-
2011		21.11	813	553	20.43	27	20	20.09	69	42	16.43	6	2	19.03	8	
2012		21.90	815	535 547	31.33	27	24	20.09	67	42	18.31	6	2	22.08	115	8
2013		21.70	010	547	51.55	21	24	20.20	07	41	10.51	0	5	22.00	115	0.
	87 TOTAL CONTR							005 50		10	440.50	0	0		_	
2009		403.19	816	618	412.37	27	24	365.56	67	46	413.50	6	6	390.00	7	
2010		422.47	815	506	439.50	27	21	378.69	69	33	458.72	6	6	414.37	10	
2011		438.73	814	465	477.90	27	20	393.79	70	32	488.86	6	6	417.88	11	
2012		441.40	813	502	481.18	27	22	405.20	69	34	506.31	6	6	637.13	8	
2013		459.84	815	489	494.72	27	23	418.19	67	30	517.87	6	6	483.64	115	7
						FIXED	EXPENSES	(RATIOS 88-1	02)							
RATIO	88 POWER COST	PFR KWH PUR	CHASE	D (MILLS)												
2009		61.10	814	437	63.67	27	17	64.71	67	42	56.64	6	1	70.21	7	Į
2010		62.12	814	389	68.00	27	18	63.06	69	35	61.74	6	2	64.52	10	8
2011		64.72	813	423	76.00	27	24	65.84	70	42	63.48	6	3	64.50	11	-
2012		66.51	812	438	80.84	27	25	66.57	69	39	65.07	6	4	52.71	8	
2012		67.70	814	346	76.98	27	21	67.37	67	28	69.49	6	3	68.96	115	5
ρλτιο	89 POWER COST															
2009		64.59	816	427	69.26	27	17	68.96	67	41	60.11	6	1	74.08	7	Ę
2000		66.26	815	372	72.81	27	17	67.59	69	34	66.07	6	1	69.85	10	-
2010		68.44	814	391	82.32	27	21	68.93	70	35	67.43	6	1	69.16	10	(
2011		70.44	813	423	87.77	27	25	69.07	69	35 35	69.53	6	4	55.83	8	
2012		70.44	815	423 345	85.03	27	25 22	71.30	69 67	35 27	73.85	6	4	72.16	o 115	
2013		7 1.08	610	343	00.03	21	22	71.30	07	21	13.65	O	3	12.10	115	5
	90 POWER COST					-			-				_			
2009		62.30	817	293	58.28	27	6	65.76	67	34	68.37	6	5	71.24	7	(
2010		62.54	816	350	59.35	27	8	65.63	69	38	68.55	6	6	68.15	10	-
2011		63.18	815	381	62.46	27	7	65.62	70	45	67.68	6	5	67.75	11	-
2012		63.02	813	259	62.78	27	6	65.40	69	27	67.71	6	4	62.61	8	:
						27	5					6				2

2013 Key Ratio Trend Analysis (KRTA)

Exhibit 4

		US To			State Gro	ouping		Consum			Major Current P	ower Su	pplier	Plant Growth	`	,
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ran
RATIO	91 LONG-TERM IN	NTEREST COS	T PER 1	OTAL KWH	SOLD (MILLS))										
2009		5.16	809	421	6.57	27	19	4.54	67	29	4.21	6	2	5.53	7	
2010		4.97	807	328	6.20	27	16	4.35	69	25	4.72	6	2	5.33	10	
2011		4.97	805	345	6.14	27	19	4.15	70	22	4.99	6	3	4.86	11	
2012		5.09	806	413	6.52	27	20	4.41	69	25	4.82	6	3	5.99	8	
2013		4.93	808	354	6.70	27	17	4.36	67	22	5.02	6	2	5.06	113	Ę
RATIO	92 LONG-TERM IN	NTEREST COS	T AS A	% OF TUP												
2009		2.19	809	571	1.92	27	19	2.03	67	45	1.85	6	4	2.52	7	
2010		2.12	807	428	2.08	27	14	2.04	69	32	2.12	6	4	2.29	10	
2011		2.04	805	472	1.96	27	16	2.00	70	42	2.12	6	5	1.90	11	
2012		1.93	806	453	1.93	27	17	1.87	69	39	2.09	6	4	2.00	8	
2013		1.88	808	339	1.96	27	10	1.84	67	24	2.13	6	4	1.88	113	2
RATIO	93 LONG-TERM IN	NTEREST COS	T PER (CONSUMER	(\$)											
2009		102.64	809	475	101.53	27	17	92.47	67	34	112.38	6	4	144.00	7	
2010		102.90	807	347	109.77	27	13	95.19	69	22	132.56	6	5	138.94	10	
2011		102.75	805	371	115.15	27	16	93.46	70	22	145.88	6	5	133.69	11	
2012		100.83	806	339	115.50	27	16	92.34	69	20	146.95	6	5	134.79	8	
2013		100.68	808	275	121.14	27	13	88.25	67	18	148.55	6	5	108.67	113	2
RATIO	94 DEPRECIATION	N EXPENSE PE	R TOTA	L KWH SOL	D (MILLS)											
			010	450	8.88	27	20	6.17	67	31	5.70	6	3	5.74	7	
2009		6.81	816							~ .						
			815		8.34	27	19	6.47	69	24	5.78	6	2	5.95	10	
2010		6.88	815	367	8.34 8.64	27 27		6.47 6.87		24 26		-	2 1	5.95 6.56		
2010 2011		6.88 7.19	815 814	367 376	8.64	27	18	6.87	70	26	6.01	6	1	6.56	11	
2010		6.88	815	367								-				6
2010 2011 2012 2013	95 DEPRECIATION	6.88 7.19 7.62 7.79	815 814 813 815	367 376 481 454	8.64 9.29	27 27	18 20	6.87 7.31	70 69	26 39	6.01 6.08	6 6	1 3	6.56 6.73	11 8	
2010 2011 2012 2013 RATIO 9	95 DEPRECIATION	6.88 7.19 7.62 7.79	815 814 813 815	367 376 481 454	8.64 9.29	27 27	18 20	6.87 7.31	70 69	26 39	6.01 6.08	6 6	1 3	6.56 6.73	11 8	
2010 2011 2012 2013 RATIO 9 2009	95 DEPRECIATION	6.88 7.19 7.62 7.79 N EXPENSE AS	815 814 813 815 A % O	367 376 481 454 F TUP	8.64 9.29 9.50	27 27 27	18 20 21	6.87 7.31 7.36	70 69 67	26 39 34	6.01 6.08 6.50	6 6 6	1 3 3	6.56 6.73 7.85	11 8 115	6
2010 2011 2012 2013 RATIO 9 2009	95 DEPRECIATION	6.88 7.19 7.62 7.79 N EXPENSE AS 2.86	815 814 813 815 A % O 817	367 376 481 454 FTUP 787	8.64 9.29 9.50 2.60	27 27 27 27	18 20 21 27	6.87 7.31 7.36 2.82	70 69 67	26 39 34 65	6.01 6.08 6.50 2.44	6 6 6	1 3 3 6	6.56 6.73 7.85 2.55	11 8 115 7	6
2010 2011 2012 2013 RATIO 2009 2010 2011	95 DEPRECIATION	6.88 7.19 7.62 7.79 N EXPENSE AS 2.86 2.87	815 814 813 815 A % O 817 816	367 376 481 454 FTUP 787 651	8.64 9.29 9.50 2.60 2.66	27 27 27 27 27 27	18 20 21 27 18	6.87 7.31 7.36 2.82 2.87	70 69 67 67 69	26 39 34 65 60	6.01 6.08 6.50 2.44 2.59	6 6 6 6	1 3 3 6 3	6.56 6.73 7.85 2.55 2.60	11 8 115 7 10	(
2010 2011 2012 2013 RATIO 2009 2010 2011 2012	95 DEPRECIATION	6.88 7.19 7.62 7.79 N EXPENSE AS 2.86 2.87 2.89	815 814 813 815 A % O 817 816 815	367 376 481 454 F TUP 787 651 672	8.64 9.29 9.50 2.60 2.66 2.64	27 27 27 27 27 27 27	18 20 21 27 18 18	6.87 7.31 7.36 2.82 2.87 2.93	70 69 67 67 69 70	26 39 34 65 60 62	6.01 6.08 6.50 2.44 2.59 2.59	6 6 6 6 6	1 3 3 6 3 4	6.56 6.73 7.85 2.55 2.60 2.85	11 8 115 7 10 11	
2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013		6.88 7.19 7.62 7.79 N EXPENSE AS 2.86 2.87 2.89 2.90 2.91	815 814 813 815 815 817 816 815 813 815	367 376 481 454 F TUP 787 651 672 663 620	8.64 9.29 9.50 2.60 2.66 2.64 2.72	27 27 27 27 27 27 27 27	18 20 21 27 18 18 20	6.87 7.31 7.36 2.82 2.87 2.93 2.94	70 69 67 67 69 70 69	26 39 34 65 60 62 60	6.01 6.08 6.50 2.44 2.59 2.59 2.69	6 6 6 6 6 6	1 3 3 6 3 4 6	6.56 6.73 7.85 2.55 2.60 2.85 2.41	11 8 115 7 10 11 8	6
2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013		6.88 7.19 7.62 7.79 N EXPENSE AS 2.86 2.87 2.89 2.90 2.91	815 814 813 815 815 817 816 815 813 815	367 376 481 454 F TUP 787 651 672 663 620	8.64 9.29 9.50 2.60 2.66 2.64 2.72	27 27 27 27 27 27 27 27	18 20 21 27 18 18 20	6.87 7.31 7.36 2.82 2.87 2.93 2.94	70 69 67 67 69 70 69	26 39 34 65 60 62 60	6.01 6.08 6.50 2.44 2.59 2.59 2.69	6 6 6 6 6 6	1 3 3 6 3 4 6	6.56 6.73 7.85 2.55 2.60 2.85 2.41	11 8 115 7 10 11 8	6
2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013 RATIO		6.88 7.19 7.62 7.79 N EXPENSE AS 2.86 2.87 2.89 2.90 2.91 N EXPENSE PE	815 814 813 815 A % O 817 816 815 813 815 R CON	367 376 481 454 F TUP 787 651 672 663 620 SUMER (\$)	8.64 9.29 9.50 2.60 2.66 2.64 2.72 2.74	27 27 27 27 27 27 27 27 27	18 20 21 27 18 18 20 18	6.87 7.31 7.36 2.82 2.87 2.93 2.94 2.96	70 69 67 67 69 70 69 69 67	26 39 34 65 60 62 60 58	6.01 6.08 6.50 2.44 2.59 2.59 2.69 2.74	6 6 6 6 6 6 6	1 3 3 6 3 4 6 5	6.56 6.73 7.85 2.55 2.60 2.85 2.41 2.91	11 8 115 7 10 11 8 115	6
2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013 RATIO 2009 2010		6.88 7.19 7.62 7.79 N EXPENSE AS 2.86 2.87 2.89 2.90 2.91 N EXPENSE PE 135.05 141.53	815 814 813 815 A % O 817 816 815 813 815 R CON 816 815	367 376 481 454 F TUP 787 651 672 663 620 SUMER (\$) 523 422	8.64 9.29 9.50 2.60 2.66 2.64 2.72 2.74 139.24 145.03	27 27 27 27 27 27 27 27 27 27 27 27	18 20 21 27 18 18 20 18 20 18	6.87 7.31 7.36 2.82 2.87 2.93 2.94 2.96 122.04 129.34	70 69 67 69 70 69 67 67	26 39 34 65 60 62 60 58 35 29	6.01 6.08 6.50 2.44 2.59 2.59 2.69 2.74 143.58 153.62	6 6 6 6 6 6 6 6	1 3 6 3 4 6 5 6 6	6.56 6.73 7.85 2.55 2.60 2.85 2.41 2.91 137.17 151.02	11 8 115 7 10 11 8 115 7 10	6
2010 2011 2012 2013 RATIO 2009 2010 2011 2012 2013 RATIO 2009		6.88 7.19 7.62 7.79 N EXPENSE AS 2.86 2.87 2.89 2.90 2.91 N EXPENSE PE 135.05	815 814 813 815 A % O 817 816 815 813 815 R CON 816	367 376 481 454 F TUP 787 651 672 663 620 SUMER (\$) 523	8.64 9.29 9.50 2.60 2.66 2.64 2.72 2.74 139.24	27 27 27 27 27 27 27 27 27 27 27	18 20 21 27 18 18 20 18 20	6.87 7.31 7.36 2.82 2.87 2.93 2.94 2.96 122.04	70 69 67 69 70 69 67 67 67	26 39 34 65 60 62 60 58 35	6.01 6.08 6.50 2.44 2.59 2.59 2.69 2.74 143.58	6 6 6 6 6 6 6	1 3 6 3 4 6 5 6	6.56 6.73 7.85 2.55 2.60 2.85 2.41 2.91 137.17	11 8 115 7 10 11 8 115 7	6

2013 Key Ratio Trend Analysis (KRTA)

Page 17	
Plant Growth (2008-2013)	

		US To	otal		State Gr	ouping		Consum	er Size		Major Current P	ower Sı	upplier	Plant Growth	(2008–2	2013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ran
	97 ACCUMULATIN	/E DEPRECIAT	ION AS	A % OF PL	ANT IN SERVIC	E										
2009		30.88	817	112	32.66	27	4	26.90	67	4	38.30	6	2	34.55	7	
2010		31.07	816	131	33.25	27	3	27.06	69	6	37.34	6	1	35.81	10	:
2011		31.33	815	146	33.29	27	3	27.43	70	6	34.72	6	1	35.86	11	
2012		31.48	813	214	31.22	27	5	28.48	69	10	34.18	6	1	32.03	8	
2013		31.62	815	257	28.87	27	5	29.41	67	12	31.96	6	2	30.07	115	2
RATIO 9	98 TOTAL TAX EX	PENSE PER TO	TAL KW	VH SOLD (N	IILLS)											
2009		1.00	595	517	0.01	11	5	0.98	55	47	0.01	3	2	0.39	6	1
2010		1.00	591	544	0.00	14	5	0.97	56	54	0.00	3	2	0.35	8	
2011		1.01	587	527	0.00	10	4	0.97	56	50	1.76	2	2	0.59	9	
2012		1.02	588	533	0.01	12	7	1.08	55	49	1.90	2	2	1.11	5	
2013		1.03	587	537	0.00	10	5	1.16	52	49	2.44	2	2	1.11	91	8
RATIO 9	99 TOTAL TAX EX	PENSE AS A %	OF TUP	2												
2009		0.42	596	521	0.00	11	6	0.40	55	49	0.01	3	3	0.05	6	
2010		0.41	592	547	0.00	14	5	0.43	56	54	0.00	3	2	0.08	8	
2011		0.42	588	528	0.00	10	4	0.38	56	50	0.74	2	2	0.08	9	
2012		0.41	588	536	0.00	12	7	0.38	55	49	0.77	2	2	0.72	5	
2013		0.43	587	540	0.00	10	5	0.43	52	49	0.81	2	2	0.44	91	8
RATIO 1	100 TOTAL TAX E	XPENSE PER C	ONSUN	IER												
2009		21.14	595	515	0.22	11	6	16.88	55	48	0.36	3	3	7.94	6	!
2010		22.00	591	544	0.01	14	5	19.77	56	54	0.04	3	2	9.39	8	
2011		23.36	587	525	0.04	10	4	19.46	56	50	55.60	2	2	10.48	9	
2012		22.70	588	529	0.21	12	7	18.88	55	48	59.09	2	2	102.43	5	
2013		23.52	587	533	0.05	10	5	22.16	52	47	63.93	2	2	26.45	91	8
RATIO 1	101 TOTAL FIXED	EXPENSES PE	R TOTA	L KWH SOI	LD (MILLS)											
2009		78.14	816	454	82.86	27	18	79.52	67	42	71.75	6	2	87.71	7	Į
2010		79.00	815	346	89.13	27	19	81.33	69	32	78.07	6	2	80.44	10	!
2011		81.50	814	368	97.97	27	20	82.61	70	35	79.66	6	2	83.04	11	
2012		83.84	813	449	104.59	27	23	81.68	69	36	79.90	6	3	73.63	8	
2013		84.61	815	330	100.40	27	21	83.42	67	26	84.87	6	3	83.95	115	4
RATIO 1	102 TOTAL FIXED	EXPENSES PE		SUMER (\$)												
2009		1,513.63	816	508	1,370.03	27	14	1,549.12	67	51	2,077.36	6	6	2,155.51	7	-
2010		1,601.50	815	411	1,563.92	27	12	1,676.17	69	43	2,350.08	6	6	2,347.65	10	
2011		1,640.97	814	409	1,708.96	27	15	1,691.45	70	40	2,461.50	6	6	2,335.74	11	1
2012		1,637.96	813	295	1,825.85	27	14	1,672.86	69	23	2,425.98	6	6	2,380.12	8	
		1,693.85	815	250	1,712.52	27	10	1,696.14	67	16	_,	6	6	1,824.68	115	4

2013 Key Ratio Trend Analysis (KRTA)

		US To			State Gro			Consum			Major Current P			Plant Growth	•	
/ear	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ran
					1	TOTAL	EXPENSES	(RATIOS 103-	07)							
RATIO 1	03 TOTAL OPER	ATING EXPENS	ES PEF	TOTAL KW	H SOLD (MILLS	5)										
2009		20.27	816	506	23.54	27	21	18.90	67	36	13.87	6	2	14.92	7	
2010		20.31	815	430	23.65	27	20	19.00	69	27	15.39	6	2	17.09	10	
2011		21.11	814	412	26.43	27	20	18.98	70	25	16.58	6	2	19.63	11	
2012		21.98	813	553	28.18	27	21	20.09	69	42	16.43	6	2	19.13	8	
013		21.76	815	547	31.33	27	24	20.20	67	41	18.31	6	3	22.08	115	
ATIO 1	04 TOTAL OPER	ATING EXPENS	ES PEF		R (\$)											
2009		403.19	816	618	412.37	27	24	365.56	67	46	413.50	6	6	390.00	7	
2010		422.47	815	506	439.50	27	21	378.69	69	33	458.72	6	6	414.37	10	
2011		438.73	814	465	477.90	27	20	393.79	70	32	488.86	6	6	417.88	11	
2012		441.40	813	502	481.18	27	22	405.20	69	34	506.31	6	6	637.13	8	
2013		459.84	815	489	494.72	27	23	418.19	67	30	517.87	6	6	483.64	115	
RATIO 1	05 TOTAL COST	OF SERVICE (N	IINUS F	OWER COS	STS) PER TOTAI	L KWH	SOLD (MIL	_S)								
2009		34.03	816	499	40.33	27	21	, 31.64	67	38	25.57	6	2	30.73	7	
2010		33.59	815	410	40.30	27	20	32.03	69	26	28.46	6	2	29.60	10	
2011		34.84	814	406	42.75	27	20	32.78	70	24	29.14	6	2	27.43	11	
2012		36.21	813	531	48.08	27	23	34.84	69	41	27.78	6	3	33.54	8	
2013		36.15	815	507	46.04	27	23	33.86	67	38	29.01	6	3	38.18	115	
RATIO 1	06 TOTAL COST	OF ELECTRIC	SERVIC	E PER TOTA	L KWH SOLD (MILLS)									
2009		97.39	816	481	107.53	27	19	96.76	67	41	85.09	6	2	104.04	7	
2010		98.46	815	352	109.29	27	20	96.96	69	29	94.00	6	2	100.87	10	
2011		102.17	814	370	123.75	27	21	100.83	70	30	96.26	6	2	102.53	11	
2012		104.95	813	500	130.45	27	24	101.52	69	39	95.23	6	3	92.61	8	
2013		105.90	815	401	130.08	27	23	101.50	67	28	101.39	6	3	105.40	115	
RATIO 1	07 TOTAL COST	OF ELECTRIC	SERVIC	E PER CON	SUMER (\$)											
2009		1,912.47	816	545	1,737.47	27	15	1,927.21	67	50	2,489.67	6	6	2,567.38	7	
2010		2,023.01	815	442	1,982.02	27	14	2,077.42	69	43	2,808.80	6	6	2,781.53	10	
2011		2,063.12	814	413	2,188.95	27	16	2,065.43	70	38	2,971.79	6	6	2,888.95	11	
2012		2,063.59	813	320	2,276.19	27	15	2,095.17	69	24	2,902.62	6	6	2,907.00	8	
2013		2,135.19	815	282	2,352.20	27	12	2,128.58	67	18	3,087.50	6	6	2,284.15	115	
						EMP	LOYEES (R	ATIOS 108-113)							
	08 AVERAGE WA	GE RATE PER	HOUR	(\$)												
2009		28.44	814	99	27.85	27	2	28.14	67	10	30.73	6	1	30.70	7	
2010		29.37	812	353	29.25	26	12	28.29	69	26	29.83	6	3	31.42	9	
2011		30.50	813	299	30.14	27	8	29.58	70	21	31.65	6	3	33.71	11	
		31.51	812	255	31.72	27	7	31.23	69	20	33.08	6	3	31.29	8	
2012																

2013 Key Ratio Trend Analysis (KRTA)

Exhibit 4

		US To	otal		State Gro	ouping		Consum	er Size		Major Current P	ower S	upplier	Plant Growth	(2008–2	2013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ra
RATIO	109 TOTAL WAGES	S PER TOTAL K	WH SO	LD (MILLS)												
2009		10.93	815	299	15.74	27	18	9.65	67	14	9.56	6	2	9.25	7	
2010		10.59	813	325	15.05	26	21	9.05	69	17	10.83	6	3	11.23	10	
2011		10.77	813	309	14.58	27	19	9.33	70	17	9.50	6	2	8.18	11	
2012		11.42	812	398	15.52	27	20	10.30	69	25	9.77	6	2	12.82	8	
2013		11.33	814	391	15.34	27	21	10.31	67	23	10.84	6	3	11.68	114	
RATIO	110 TOTAL WAGES		/IER (\$)													
2009		218.38	815	371	271.39	27	23	194.32	67	20	265.88	6	6	232.23	7	
2010		220.57	813	360	279.44	26	21	188.34	69	21	272.29	6	5	286.57	10	
2011		226.74	813	353	290.93	27	21	200.80	70	20	281.69	6	6	282.77	11	
2012		233.03	812	329	295.47	27	21	207.56	69	19	294.41	6	6	364.53	8	
2013		236.93	814	326	298.31	27	20	210.09	67	20	308.12	6	6	250.71	114	
ΡΛΤΙΟ	111 OVERTIME HO	UIRS/TOTAL H		0/)												
2009		4.94	814	681	5.37	27	24	5.89	67	65	4.72	6	5	5.20	7	
2003		4.61	813	753	3.85	27	24	4.90	69	69	3.75	6	6	4.41	9	
2010		4.91	813	766	3.70	27	24	5.52	70	70	3.98	6	5	6.97	11	
2011		4.91	812	700	3.49	27	24 21	5.45	69	68	4.01	6	5	4.34	8	
2012		4.47	814	729 787	2.82	27	21	4.98	67	67	3.42	6	5	4.34	0 115	
2010			011	101	2.02			1.00	01	01	0.12	0	0		110	
	112 CAPITALIZED				04.40	07	10			0	04.07	0	0	00.70	_	
2009		22.12	812	63	31.48	27	12	23.90	67	6	31.37	6	2	23.73	7	
2010		22.47	812	60	35.21	26	14	24.02	69	8	26.28	6	2	23.76	10	
2011		21.95	810	72	33.34	26	15	23.88	70	7	24.19	6	2	23.52	11	
2012		22.54	810	50	33.18	27	11	24.53	69	6	25.55	6	1	26.91	8	
2013		21.93	811	50	29.85	27	9	24.00	67	7	23.31	6	1	23.03	114	
RATIO	113 AVERAGE CO	NSUMERS PER		OYEE												
2009		287.19	816	433	217.11	27	7	324.59	67	47	244.31	6	1	279.10	7	
2010		291.20	815	431	225.08	27	6	328.58	69	49	251.81	6	1	261.16	10	
2011		295.78	814	411	225.84	27	5	325.33	70	45	247.02	6	1	250.38	11	
2012		299.13	813	421	235.63	27	6	315.93	69	48	245.97	6	1	196.10	8	
2013		303.83	815	445	232.35	27	5	328.37	67	49	240.92	6	1	289.39	115	
						GR	OWTH (RA	TIOS 114-121)								
DATIO				()												
2009	114 ANNUAL GRO	-1.06	816 (%	%) 387	-0.31	27	17	-2.19	67	25	-0.65	6	4	-0.83	7	
2003		4.80	813	284	6.59	27	10	7.56	68	36	4.93	6	- 1	7.00	10	
2010		-0.13	814	204 304	2.24	27	16	-0.54	70	30 25	4.93	6	6	1.32	10	
							10						6 1			
2012		-2.02	811	43	-1.48	27	-	-3.64	69	2	1.97	6	•	-1.88	8	
2013		3.13	811	547	1.38	27	12	2.57	67	41	1.18	6	2	3.97	115	

2013 Key Ratio Trend Analysis (KRTA)

		US To	otal		State Gro	ouping		Consum	er Size		Major Current P	ower Su	upplier	Plant Growth	(2008–2	2013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rar
RATIO	115 ANNUAL GRC	WTH IN NUMB	ER OF	CONSUMER	S (%)											
2009		0.47	816	343	1.00	27	16	0.59	67	32	1.31	6	6	0.64	7	
2010		0.37	813	299	0.47	27	12	0.41	68	24	0.99	6	6	0.37	10	
2011		0.30	814	393	0.46	27	16	0.37	70	38	0.68	6	6	0.63	11	
2012		0.43	811	327	0.39	27	10	0.55	69	32	0.83	6	4	0.74	8	
2013		0.50	811	213	0.51	27	5	0.50	67	16	0.98	6	3	0.63	115	
RATIO	116 ANNUAL GRC	WTH IN TUP D	OLLAR	S (%)												
2009		4.40	817	400	4.89	27	16	4.34	67	31	6.09	6	5	7.64	7	
2010		3.92	814	464	4.37	27	16	3.87	68	44	5.32	6	5	9.22	10	
2011		3.92	815	138	3.61	27	7	3.70	70	9	5.57	6	3	6.41	11	
2012		3.85	811	160	4.49	27	4	3.82	69	10	4.32	6	1	7.41	8	
2013		3.76	811	252	3.68	27	10	4.03	67	21	5.75	6	5	4.95	115	
RATIO	117 CONST. W.I.P.	TO PLANT ADI		6 (%)												
2009		27.25	808	429	51.90	25	15	26.85	67	37	56.24	6	4	31.06	7	
2010		30.09	808	505	35.10	27	17	25.97	69	43	72.68	6	5	59.20	10	
2011		26.98	808	275	36.35	25	12	28.64	70	21	32.16	6	3	46.61	11	
2012		27.43	808	763	22.59	27	27	21.00	69	65	20.92	6	6	87.96	8	
2013		26.91	807	611	21.64	27	18	18.75	66	54	27.62	6	5	29.65	115	
RATIO	118 NET NEW SEF	RVICES TO TOT		VICES (%)												
2009		0.66	813	535	0.50	27	15	0.76	67	50	0.73	6	4	0.43	7	
2010		0.56	811	529	0.37	27	14	0.78	69	56	0.67	6	4	0.51	10	
2011		0.52	805	359	0.49	27	10	0.72	70	40	1.23	6	5	0.60	11	
2012		0.60	806	426	0.43	27	13	0.67	69	42	1.08	6	6	-0.17	8	
2013		0.61	810	564	0.42	27	16	0.66	67	52	0.74	6	6	0.71	114	
RATIO	119 ANNUAL GRO	WTH IN TOTAL	CAPIT	ALIZATION ((%)											
2009		4.11	817	188	5.51	27	9	4.09	67	17	7.21	6	2	8.94	7	
2010		4.05	814	626	4.08	27	25	6.19	68	58	9.89	6	6	8.68	10	
2011		3.86	815	252	6.04	27	14	3.48	70	17	9.38	6	5	18.19	11	
2012		3.68	811	7	6.90	27	1	4.41	69	1	12.15	6	1	7.50	8	
2013		5.51	811	88	10.15	27	9	6.21	67	8	12.64	6	4	6.34	115	
RATIO	120 2 YR. COMPO	UND GROWTH	IN TOT		IZATION (%)											
2009		5.05	816	6	6.79	27	1	4.79	67	1	7.46	6	1	15.19	7	
2010		4.54	814	367	6.69	27	16	5.10	68	36	8.36	6	6	9.39	10	
2011		4.20	813	468	5.01	27	20	4.65	69	47	9.63	6	5	11.84	11	
2012		3.90	811	19	6.31	27	4	3.43	69	2	12.29	6	1	10.95	8	
2013		4.82	810	13	10.02	27	2	4.71	67	2	15.40	6	2	5.79	115	

2013 Key Ratio Trend Analysis (KRTA)

Exhibit 4

		US To	otal		State Gr	ouping		Consum	er Size		Major Current P	ower Si	upplier	Plant Growth	(2008-2	.013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ran
RATIO	121 5 YR. COMPO	UND GROWTH	IN TOTA		LIZATION (%)											
2009		5.65	808	13	8.57	27	2	5.28	67	2	17.49	6	2	22.52	7	
2010		5.36	809	16	7.28	27	3	5.03	68	2	16.55	6	3	25.59	10	
2011		5.16	808	13	9.43	27	2	4.87	69	1	17.55	6	2	25.38	11	1
2012		4.67	808	5	7.35	27	1	4.49	68	1	10.52	6	1	11.26	8	
2013		4.84	809	40	7.93	27	5	4.86	66	3	10.79	6	3	6.09	115	
						P	LANT (RAT	IOS 122-145)								
RATIO	122 TUP INVEST		TAL KW	H SOLD (C												
2009		23.89	816	255	32.08	27	16	22.27	67	11	19.44	6	1	21.94	7	
2010		24.10	815	281	31.56	27	18	22.34	69	11	19.12	6	2	22.22	10	
2011		24.89	814	282	32.24	27	18	22.32	70	12	21.37	6	1	24.40	11	
2012		26.26	813	389	34.51	27	21	23.88	69	30	22.20	6	2	26.83	8	
2013		26.69	815	376	35.02	27	22	24.39	67	24	24.09	6	3	27.99	115	5
	123 TUP INVEST			()	E 407 04	07	45	4 200 00	07	10	E 004 0E	0	0	F 000 04	7	
2009		4,676.44	816	320	5,407.91	27	15	4,369.98	67	19	5,964.85	6	6	5,222.04	7	
2010		4,854.04	815	327	5,492.58	27	15	4,506.24	69	20	6,048.76	6	6	6,111.71	10	
2011		5,011.44	814	306	5,739.56	27	15	4,688.63	70	17	6,734.64	6	6	6,709.04	11	
2012		5,190.76	813	294	5,954.63	27	13	4,875.29	69	17	6,986.46	6	5	8,585.72	8	
2013		5,388.50	815	292	6,225.03	27	14	5,022.83	67	15	7,358.94	6	5	5,709.71	115	4
RATIO	124 TUP INVEST	MENT PER MILE		IE (\$)												
2009		26,205.55	816	622	16,250.47	27	9	32,239.32	67	64	23,774.92	6	4	43,250.88	7	
2010		27,285.65	815	629	17,807.44	27	10	33,307.67	69	66	25,367.38	6	4	49,018.23	10	1
2011		28,234.95	814	617	18,381.28	27	10	33,680.32	70	65	25,981.98	6	4	54,646.96	11	1
2012		29,417.94	813	602	18,773.34	27	10	35,881.74	69	62	26,339.06	6	4	17,559.30	8	
2013		30,849.84	814	605	20,275.85	27	10	35,247.69	67	58	28,003.86	6	4	29,536.64	115	8
RATIO	125 AVERAGE CO		R MILE													
2009		5.93	816	609	3.16	27	11	6.96	67	66	3.88	6	4	9.04	7	
2010		5.94	815	610	3.16	27	11	6.87	69	68	3.88	6	4	8.82	10	
2011		5.96	814	606	3.18	27	10	6.93	70	69	3.88	6	4	11.26	11	
2012		5.97	813	604	3.19	27	10	7.06	69	68	3.88	6	4	2.88	8	,
2013		6.01	814	608	3.36	27	10	6.86	67	66	3.89	6	4	5.89	115	8
	126 DISTRIBUTIO		TOTAL													
RAHO 2009		199.69	816	401	243.48	27	18	190.01	67	26	146.98	6	2	171.21	7	
2009		201.11	815	401	245.06	27	19	190.43	69	20	140.90	6	2	175.03	10	
				425 427								6				
2011		208.59	814		250.97	27	20	194.08	70	30	139.40		2	150.88	11	
2012		220.48	813	515	264.95	27	21	207.18	69	43	145.14	6	2	185.05	8	_
2013		222.19	814	500	281.28	27	21	208.17	67	40	166.33	6	2	227.57	115	7

2013 Key Ratio Trend Analysis (KRTA)

Exhibit 4

		USTO	otal		State Gr	ouping		Consum	er Size		Major Current P	ower Su	upplier	Plant Growth	(2008–2	.013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ranl
RATIO	127 DISTRIBUT	ION PLANT PER	CONSU	MER (\$)												
2009		3,894.36	816	480	4,298.33	27	18	3,812.29	67	37	4,380.09	6	5	3,869.96	7	ł
2010		4,029.11	815	465	4,369.94	27	17	3,897.13	69	36	4,230.86	6	4	4,087.93	10	
2011		4,201.83	814	458	4,563.07	27	17	4,077.79	70	37	4,352.72	6	5	4,061.64	11	
2012		4,344.49	813	434	4,693.33	27	17	4,289.77	69	36	4,655.74	6	5	6,358.09	8	
2013		4,497.59	814	432	5,070.43	27	17	4,408.12	67	34	4,900.95	6	5	4,717.72	115	6
RATIO	128 DISTRIBUT	ION PLANT PER	EMPLO	YEE (\$)												
2009		1,141,956.32	816	542	987,385.83	27	11	1,172,040.94	67	52	1,038,591.43	6	4	1,145,200.34	7	
2010		1,198,286.18	815	529	1,027,159.89	27	10	1,260,391.49	69	50	1,174,140.06	6	4	1,128,733.53	10	
2011		1,256,196.39	814	487	1,052,680.06	27	9	1,325,342.04	70	50	1,225,822.15	6	4	1,183,431.95	11	
2012		1,313,328.99	813	474	1,126,586.70	27	10	1,336,559.32	69	45	1,266,466.77	6	4	1,234,507.07	8	
2013		1,366,714.35	814	510	1,137,284.59	27	10	1,430,219.54	67	49	1,298,683.85	6	4	1,382,195.91	115	7
RATIO	129 GENERAL F	PLANT PER TOTA		SOLD (M	ILLS)											
2009		15.68	816	446	20.66	27	20	14.33	67	30	13.18	6	3	13.94	7	
2010		15.59	815	481	20.90	27	20	13.67	69	34	13.15	6	3	12.95	10	
2011		16.46	813	458	20.75	27	20	14.61	69	31	14.08	6	3	12.54	11	
2012		17.17	812	528	21.45	27	20	15.23	68	40	13.93	6	3	15.82	8	
2013		17.42	813	500	23.56	27	20	15.38	66	36	14.40	6	3	19.41	115	7
	130 GENERAL F		SUMER	(\$)												
2009		314.82	816	507	360.89	27	22	271.39	67	35	329.71	6	5	314.98	7	
2010		330.11	815	510	383.18	27	22	285.11	69	37	360.23	6	5	398.95	10	
2011		340.41	813	487	393.74	27	21	291.44	69	33	383.02	6	5	454.41	11	
2012		354.59	812	472	398.22	27	22	304.39	68	30	395.13	6	6	491.81	8	
2013		366.46	813	452	422.62	27	20	315.58	66	26	399.84	6	5	410.88	115	7
	131 GENERAL F	PLANT PER EMP	LOYEE	(\$)												
2009		87,912.69	816	555	77,010.50	27	15	85,753.85	67	46	78,272.64	6	4	93,209.20	7	
2010		92,827.10	815	580	80,170.22	27	16	89,693.96	69	46	88,491.31	6	4	107,639.82	10	
2011		96,575.58	813	497	87,331.74	27	13	90,772.44	69	40	95,044.91	6	4	105,861.68	11	1
2012		100,971.68	812	506	92,318.51	27	14	97,714.38	68	40	99,470.07	6	4	92,204.26	8	
2013		105,885.40	813	503	97,583.65	27	14	101,648.92	66	38	100,833.83	6	4	112,355.82	115	8
	132 HEADQUAR	RTERS PLANT PE	R TOTA	L KWH S	OLD (MILLS)											
2009		7.87	767	411	7.40	25	13	7.61	62	32	7.40	5	3	7.40	7	
2010		7.87	764	443	6.98	25	14	6.40	63	31	6.97	5	3	6.97	9	
2011		8.33	764	477	7.28	25	14	6.75	64	32	7.28	5	4	7.87	10	
2012		8.76	763	474	8.86	26	16	7.42	63	33	8.60	5	4	8.08	8	
2013		8.94	763	503	9.21	25	17	7.60	62	34	9.09	5	5	9.85	101	7

2013 Key Ratio Trend Analysis (KRTA)

		US To	otal		State Gro	ouping		Consum	er Size		Major Current P	ower Si	upplier	Plant Growth	(2008-2	2013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median		Rank	Median	NBR	Rar
RATIO	133 HEADQUAR	FERS PLANT PE		SUMER (\$)												
2009		159.95	767	456	135.19	25	13	142.27	62	34	181.20	5	5	135.19	7	
2010		167.47	764	465	138.91	25	14	144.26	63	34	193.50	5	5	136.09	9	
2011		179.48	764	495	140.43	25	15	147.83	64	36	310.08	5	5	248.09	10	
2012		186.15	763	442	171.21	26	14	159.23	63	31	320.48	5	5	216.18	8	
2013		197.56	763	481	188.75	25	15	168.70	62	34	324.34	5	5	230.12	101	
RATIO	134 HEADQUART	FERS PLANT PE	REMP	LOYEE (\$)												
2009		43,663.11	767	458	27,913.38	25	10	42,063.80	62	37	38,105.73	5	4	37,730.76	7	
2010		46,505.67	764	475	28,804.00	25	9	43,457.29	63	39	40,382.54	5	4	38,654.94	9	
2011		48,256.15	764	491	31,737.70	25	11	43,061.34	64	40	70,741.90	5	5	60,003.00	10	
2012		52,037.56	763	420	39,624.23	26	10	47,090.31	63	31	70,537.76	5	4	52,487.83	8	
2013		56,399.50	763	476	41,862.33	25	11	53,151.99	62	36	77,302.91	5	5	62,404.86	101	
RATIO	135 TRANSMISSI	ON PLANT PER	TOTAL	KWH SOLD	(MILLS)											
2009		12.02	413	44	, 11.10	24	3	8.09	30	2	19.31	6	1	25.31	4	
2010		13.07	410	49	10.16	24	3	10.08	32	2	19.87	6	1	24.67	6	
2011		12.85	409	44	9.67	24	3	5.25	32	1	20.02	6	1	21.16	6	
2012		13.20	410	43	10.40	24	3	5.37	32	1	20.59	6	1	10.99	5	
2013		13.35	412	44	10.80	24	3	8.25	30	2	23.96	6	1	7.24	60	
RATIO	136 TRANSMISSI	ON PLANT PER	CONS	UMER (\$)												
2009		234.16	413	67	179.77	24	4	178.66	30	3	623.83	6	3	793.46	4	
2010		248.28	410	67	180.21	24	3	201.52	32	4	654.16	6	2	812.67	6	
2011		251.25	409	61	190.34	24	3	153.35	32	3	677.69	6	2	844.20	6	
2012		267.62	410	51	227.45	24	2	152.44	32	1	688.90	6	1	362.85	5	
2013		279.67	412	54	225.55	24	2	181.47	30	2	718.51	6	1	147.58	60	
RATIO	137 TRANSMISSI	ON PLANT PER	EMPL	OYEE (\$)												
2009		68,926.21	413	52	49,149.75	24	2	51,962.45	30	3	153,963.99	6	1	202,958.01	4	
2010		71,810.98	410	52	49,474.64	24	2	56,988.36	32	3	164,952.34	6	1	210,643.43	6	
0044		73,899.91	409	47	52,772.92	24	2	48,689.01	32	2	166,573.65	6	1	201,885.39	6	
2011		75,014.91	410	40	58,495.41	24	2	49,341.33	32	2	163,717.56	6	1	123,304.18	5	
			440	44	58,275.71	24	2	51,355.52	30	3	166,189.44	6	1	44,094.20	60	
2011 2012 2013		78,874.97	412													
2012 2013	138 IDLE SERVIC			E (%)												
2012 2013 RATIO	138 IDLE SERVIC			E (%) 553	6.57	27	20	9.92	65	52	6.14	6	5	6.09	6	
2012 2013 RATIO 2009	138 IDLE SERVIC	ES TO TOTAL S	ERVICE	()	6.57 7.23	27 27	20 17	9.92 10.88	65 68	52 54	6.14 5.65	6 6	5 4	6.09 6.34	6 8	
2012 2013	138 IDLE SERVIC	ES TO TOTAL S	ERVICE 796	553												
2012 2013 RATIO 2009 2010	138 IDLE SERVIC	ES TO TOTAL S 7.86 8.12	ERVICE 796 793	553 525	7.23	27	17	10.88	68	54	5.65	6	4	6.34	8	

2013 Key Ratio Trend Analysis (KRTA)

		US To	otal		State Gro	ouping		Consum	er Size		Major Current P	ower Su	upplier	Plant Growth	(2008–2	2013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Ran
RATIO	139 LINE LOSS (%)															
2009		5.96	814	226	7.54	27	16	5.53	67	14	6.17	6	3	5.10	7	
2010		5.98	814	242	7.36	27	15	5.63	69	11	6.28	6	3	5.69	10	
2011		5.41	813	209	6.97	27	16	4.75	70	9	5.84	6	3	4.70	11	
2012		5.80	812	284	6.73	27	17	5.76	69	21	5.50	6	3	6.14	8	
2013		5.64	814	346	6.68	27	20	5.37	67	25	5.93	6	4	5.63	115	4
RATIO	140 SYSTEM AVG. IN	TERRUPTIC	N DUR		X (SAIDI) – PO		JPPLIER									
2009		14.80	817	389	84.81	27	20	16.20	67	34	15.19	6	3	7.40	7	
2010		15.76	816	427	28.30	27	21	19.26	69	39	11.06	6	3	18.01	10	
2011		15.63	815	548	84.10	27	25	23.47	70	49	23.02	6	5	5.16	11	
2012		12.16	813	378	71.02	27	23	19.71	69	36	8.04	6	3	62.01	8	
2013		13.56	815	473	90.07	27	25	21.00	67	45	40.01	6	6	15.90	115	7
RATIO	141 SYSTEM AVG. IN	TERRUPTIC			X (SAIDI) – EX	TREME	STORM									
2009		19.83	817	375	95.40	27	18	7.01	67	28	0.00	6	2	31.10	7	
2010		18.79	816	241	12.00	27	7	6.30	69	19	6.00	6	1	44.35	10	
2011		43.02	815	255	4.49	27	4	34.90	70	20	11.88	6	1	45.00	11	
2012		16.06	813	161	18.00	27	5	15.04	69	18	60.66	6	2	0.00	8	
2013		25.57	815	487	30.57	27	17	31.35	67	42	8.37	6	4	28.91	115	6
RATIO	142 SYSTEM AVG. IN	TERRUPTIO	N DUR		X (SAIDI) – PR	EARRA	NGED									
2009		2.59	817	229	3.48	27	10	2.00	67	19	3.74	6	2	0.60	7	
2010		2.23	816	82	6.00	27	5	3.00	69	8	9.45	6	1	1.62	10	
2011		2.49	815	419	3.07	27	17	2.74	70	37	2.70	6	4	0.16	11	
2012		2.10	813	389	2.50	27	14	3.94	69	40	6.32	6	4	1.25	8	
2013		2.40	815	418	3.00	27	15	2.76	67	37	11.92	6	4	3.27	115	6
RATIO	143 SYSTEM AVG. IN	TERRUPTIC	N DUR		X (SAIDI) – AL	L OTHE	R									
2009		95.40	817	577	91.80	27	22	110.50	67	54	69.22	6	6	100.80	7	
2010		97.35	816	478	90.74	27	17	88.86	69	37	73.94	6	3	89.65	10	
2011		99.50	815	429	119.80	27	18	109.78	70	42	119.60	6	4	92.17	11	
2012		87.00	813	428	107.80	27	15	108.93	69	45	78.42	6	3	86.35	8	
2013		89.41	815	611	102.51	27	21	108.60	67	58	81.13	6	5	92.00	115	8
RATIO	144 SYSTEM AVG. IN	TERRUPTIC			X (SAIDI) – TO	TAL										
		196.20	817	598	406.06	27	23	214.88	67	52	104.32	6	3	194.20	7	
2009		188.64	816	399	228.60	27	17	190.20	69	34	148.46	6	1	187.40	10	
2009 2010			0.0									6			11	
2010		229 94	815	425	244 20	27	17	216 83	/11	.10	191 0.5		.1	1/0.43	11	
		229.94 175.84	815 813	425 330	244.20 221.55	27 27	17 14	216.83 197.33	70 69	35 33	191.63 172.80	6	3 2	170.93 213.68	8	

2013 Key Ratio Trend Analysis (KRTA)

Page 25

Exhibit 4

		US To	tal		State Gro	ouping		Consum	er Size		Major Current P	ower Su	upplier	Plant Growth	(2008–2	.013)
Year	System Value	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO	145 AVG. SERVICE			(ASAI) -	- TOTAL (%)											
2009		99.96	817	219	99.92	27	5	99.96	67	16	99.98	6	4	99.96	7	:
2010		99.96	816	419	99.96	27	11	99.96	69	36	99.97	6	6	99.96	10	-
2011		99.96	815	391	99.95	27	11	99.96	70	36	99.96	6	4	99.97	11	-
2012		99.97	813	484	99.96	27	14	99.96	69	37	99.97	6	5	99.96	8	
2013		99.96	815	104	99.96	27	2	99.96	67	6	99.96	6	1	99.96	115	1