

## **SOUTHERN PIONEER ELECTRIC COMPANY**

In the Matter of the Annual Filing of )  
Southern Pioneer Electric Company for )  
Approval to Make Certain Changes to Its ) Docket No. 14-SPEE-507-RTS  
Charges for Electric Services, Pursuant to the )  
Debt Service Coverage Formula Based )  
Ratemaking Plan Approved in Docket )  
No.13-MKEE-452-MIS. )

### **APPLICATION, EXHIBITS AND TESTIMONY**

**SUBMITTED BY:  
SOUTHERN PIONEER ELECTRIC COMPANY**

**IN SUPPORT OF THE APPLICATION HEREIN CONTAINED**

May 1, 2014

<u>Description</u>	<u>Section</u>
<b><u>Application</u></b>	<b>1</b>
<b><u>Filing Exhibits to Support Application (Exhibits 2-13)</u></b>	<b>2</b>

\* - designates **CONFIDENTIAL** information

**Exhibit 2 – Form 7 – 2013 (Test Year), 2012 and 2011 Years**

**Exhibit 3 – DSC Template (Attachments 1 & 2 to Settlement Agreement)**

**Exhibit 4 – Comparative Income and Balance Sheets (2011-2013)**

**Exhibit 5 – Material Changes in Cost of Service**

**Exhibit 6 – Allocation of Costs or Billed Charges by Pioneer Electric to Southern Pioneer Electric**

- **List of Pioneer Employee’s Time and Cost Billed**
- **List of All Directly Assigned Costs from Pioneer**
- **List of All Other Allocated, Assigned or Billed Costs**

**Exhibit 7 – Southern Pioneer Total Employee Compensation Expense**

**Exhibit 8 – Calculation of CFC Ratios 87 and 110 (2011-2013)**

**Exhibit 9 – List of Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties, Fines and Entertainment Incurred During Test Year**

**Exhibit 10 – Supplemental schedules**

**Exhibit 11 – Tariff Sheets (Clean and Red-Lined Version)**

**Exhibit 12 – Excel Sheets**

**\*Exhibit 13 – Consumer Advisory Council Meeting Minutes**

**Testimony**

- **Richard J. Macke Prefiled Direct** **See Macke**
- **Stephen J. Epperson Prefiled Direct** **See Epperson**

**SECTION 1**  
**APPLICATION**

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

In the Matter of the Annual Filing of )  
Southern Pioneer Electric Company for )  
Approval to Make Certain Changes to Its ) Docket No. 14-SPEE-\_\_\_\_\_-RTS  
Charges for Electric Services, Pursuant to )  
the Debt Service Coverage Formula Based )  
Ratemaking Plan Approved in Docket )  
No.13-MKEE-452-MIS. )

**APPLICATION**

Southern Pioneer Electric Company, (“Southern Pioneer”), pursuant to K.S.A. § 66-117 and in accordance with Docket No. 13-MKEE-452-MIS (the “452 Docket”) and the September 26, 2013 *Order Approving Non-Unanimous Settlement Agreement* (the “452 Order”) of the State Corporation Commission of the State of Kansas (“Commission” or “KCC”), hereby files its first Annual Filing to make application for certain changes to its retail rates for electric services.

**I. Introduction**

1. Southern Pioneer files this Annual Filing and Application seeking Commission approval to reduce retail rates charged to Southern Pioneer consumers.

**II. Background**

2. On January 8, 2013, Mid-Kansas Electric Company, LLC (“Mid-Kansas”) filed the 452 Docket Application seeking permission to create a five-year Debt Service Coverage (“DSC”) Formula Based Ratemaking (“FBR”) Pilot Program (“DSC-FBR Plan”, “DSC Plan” or “Plan”) for the geographic territory served by its member-owner, Southern Pioneer. The Plan allows for retail rates to be adjusted on an annual basis, using a formula and DSC target, subject to an annual review process by the Commission. As part of the 452 Docket Application, Mid-Kansas explained that on January 7, 2013, in Docket No. 13-MKEE-447-MIS (the “447

Docket”), it filed an Application seeking, *inter alia*, Commission approval to transfer its Certificate(s) of Necessity and Convenience (“Certificate”) for all of its local distribution facilities and retail electric utility business and operations located in the State of Kansas to its members-owners (also referred to as “spin-down”).<sup>1</sup> Mid-Kansas further noted in its 452 Application that upon Commission approval of the spin-down, Southern Pioneer would be substituted as the Applicant in place of Mid-Kansas.<sup>2</sup>

3. The Commission granted intervention in the 452 Docket to the Citizens’ Utility Ratepayer Board (“CURB”), Kansas Electric Power Cooperative, Inc. (“KEPCo”) and the Western Kansas Industrial Electric Consumers (“WKIEC”).<sup>3</sup>

4. As a result of a June 3, 2013 Settlement Conference, Mid-Kansas, Commission Staff (“Staff”) and WKIEC, hereafter referred to as “Signatories”, reached a settlement agreement in the 452 Docket (the “452 Settlement”). KEPCo neither joined in, nor opposed the proposed 452 Settlement. CURB opposed the 452 Settlement.

5. On September 26, 2013, the Commission issued its Order in the 452 Docket approving the 452 Settlement. The 452 Settlement provides,<sup>4</sup> in part, that:

- The DSC Program is approved for Mid-Kansas/Southern Pioneer in accordance with the processes and protocols contained in Exhibit A of the Settlement (attached to this Application as **Attachment A**).

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<sup>1</sup> Application, ¶18 (the Application contains (2) paragraphs numbered 17. The citation referenced above is for the second paragraph 17, which should have been numbered 18).

<sup>2</sup> Id.

<sup>3</sup> Order Approving Non-Unanimous Settlement Agreement, p. 1, ¶2 (issued Sept. 26, 2013).

<sup>4</sup> Commission Order Approving Non-Unanimous Settlement Agreement, Page 3, §8 – Page 5, §19

- A five-year pilot program, beginning in 2014 and ending in 2018, will be used to assess and adjust Southern Pioneer's divisional retail rates based on a pre-approved DSC formula.
- In the last year of the Plan, in a separate application and docket, Southern Pioneer shall advise the Commission if it wants to continue the DSC Plan.
- The DSC Plan is only applicable to the distribution portion of Southern Pioneer's utility system.
- A DSC Ratio of 1.75 will be used to calculate the DSC formula. If Southern Pioneer's forecast indicates the 1.75 DSC level will not satisfy CoBank's 1.35 DSC minimum loan covenant, Southern Pioneer will notify Staff that the application will include an additional amount to raise the DSC to 1.35.
- If the test year DSC is 1.75, there is no rate adjustment. A test year DSC differing from 1.75 will be adjusted to reach the DSC of 1.75 for the budget year. A revenue adjustment shall not exceed 10% calculated on an annual system-wide basis.
- A rate increase resulting in an equity percent of assets in excess of 15% will not be implemented, unless necessary to prevent Southern Pioneer from violating its loan covenants.
- By May 1 of each year of the DSC Program, Southern Pioneer will file its DSC Plan, to be provided to all parties of record in the 452 Docket. Upon the filing of the application, the Commission will issue a Procedural Order in accordance with Exhibit A to the 452 Settlement.

- Staff and other intervenors will have 60 days from the date of filing of the DSC Plan to review the application and file testimony. If the testimony confirms that the filing complies with the approved DSC Plan and results in just and reasonable rates, then no later than 90 days from the date of the filing of the DSC Plan, the Commission will issue an order approving the rate adjustment. If Staff or intervenors submit testimony and supporting evidence asserting the filing does not result in just and reasonable rates, Southern Pioneer will have the opportunity to file rebuttal testimony. Then, the Commission will either issue an order approving the proposed adjustment based upon the paper record, or notify parties that an evidentiary hearing is necessary. If the matter goes to hearing, it will be the goal of the Commission to issue an order within 120 days of the DSC Plan filing. Issues outside the scope of the DSC-FBR, or rates resulting from the filing, shall not be raised in the annual adjustment dockets.
- Signatories, who are parties to this docket, will be automatically approved for intervention (1) upon filing an entry of appearance in any individual annual DSC Plan application filed during the life of the initial pilot plan, and (2) provided they are not prohibited from participation by statute or law.
- Base revenue by rate schedule shall be determined from retail rate schedule revenue by rate class for the Test Year, plus ECA revenues/credits, less power supply costs for the Test Year determined by applying the average cost of power supply per kWh from the class cost of service submitted in the 12-MKKEE-380-RTS docket. Any rate adjustment for the Sub-Transmission and Transmission Level Service Rate (STR) customers resulting from the Plan will be determined without the impact of debt service additions for distribution plant investments in the Budget Year and shall be

calculated according the Exhibit A of the Settlement. If Southern Pioneer requests any other apportionment, such request must be accompanied by a new class cost of service study, which is subject to approval by the Commission.

- Prior to making its annual filing, Southern Pioneer shall consult with the Southern Pioneer Consumer Advisory Council (“Council”) and include a summary of Council’s comments with the application.
- Southern Pioneer’s customers shall receive notice of the DSC filing upon filing with the Commission.

6. On October 15, 2013, the Commission issued its *Amended Order Approving Unanimous Settlement Agreement* in the 447 Docket whereby it approved the transfer of Mid-Kansas’ retail Certificates to the Mid-Kansas member-owners. Subsequently, on November 21, 2013, the Commission issued to Southern Pioneer a Certificate for the geographic service territory previously served by Southern Pioneer but held by Mid-Kansas. As such, this filing is appropriately made only in the name of Southern Pioneer.

### **III. Overview of Application**

7. In accordance with the findings and approval set forth in the 452 Docket, Southern Pioneer hereby submits its Annual filing.

8. In order to achieve the agreed target of 1.75 DSC for the distribution only portion of Southern Pioneer’s utility system using the processes and protocols contained in Exhibit A of the 452 Settlement, a rate decrease of \$497,909 or .8% is required by Southern Pioneer. The proposed revenue reduction in this Application is just and reasonable, and is necessary to assure compliance with the Commission-approved DSC Plan.



9. The testimony and exhibits are filed in support of this Application as required by the 452 Order.

10. The names of the witnesses and subject matter of each witness' testimony are as follows:

- Richard J. Macke, Vice President-Economics, Rates and Business Planning at Power System Engineering, Inc. – Mr. Macke provides testimony on utilizing the processes and protocols contained in Exhibit A of the 452 Settlement to calculate Southern Pioneer's adjusted DSC compared to the 1.75 target; the proper rate design to achieve the target DSC of 1.75; impact on average residential customers and implement the required rate decrease for the Southern Pioneer.
- Steven J. Epperson, President and CEO of Southern Pioneer – Mr. Epperson provides historical information on Southern Pioneer; presents comments from the Southern Pioneer Consumer Advisory Council ("Council") as it relates to the implementation of the DSC Program, rate reduction and filing as required by the 452 Order; and Council's position on fully funding dues, donations and charitable contributions, etc.

11. In light of the compressed 90 day schedule, and in an attempt to bring efficiency to the regulatory review process, Southern Pioneer will make available to the 452 Docket Signatories who have executed a non-disclosure agreement, electronic working copies of all aforementioned Filing Exhibits at its secure "Box.net" website.<sup>5</sup> All other requested information will be managed in accordance with the Commission's Discovery and Protective Orders.

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

12. Additionally, in order to facilitate discovery, Southern Pioneer respectfully requests that the Commission immediately issue a Discovery Order and Protective Order in this matter.

#### **IV. Overview of Applicant**

13. Southern Pioneer is a Kansas Corporation operated on a not-for-profit basis with its principal place of business located in Ulysses, Kansas. Southern Pioneer is regulated by the Commission and is a wholly owned subsidiary of Pioneer Electric Cooperative, Inc., a not-for-profit Kansas member-owned electric cooperative not subject to Commission regulation for ratemaking purposes.

14. As stated above, Southern Pioneer was granted public utility status on November 21, 2013, when the Commission approved the transfer of the retail certificated territory, consumers, Rules and Regulations, and tariffs from Mid-Kansas to Southern Pioneer in the 447 Docket.

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

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

WHEREFORE, Southern Pioneer hereby requests the Commission (1) approve this Application and permit Southern Pioneer's revised schedules of rates for electric service to become effective as proposed, (2) immediately issue a Discovery Order and Protective Order to facilitate discovery efforts, (3) issue an order in this docket within 90 days, and grant such other and further relief as it deems just and reasonable.

Respectfully submitted,

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ATTORNEYS FOR SOUTHERN  
PIONEER ELECTRIC COMPANY

## Mid-Kansas: Southern Pioneer Division DSC-FBR Plan Protocols

### A. PURPOSE

The DSC-FBR Plan is an annual ratemaking mechanism used to assess and potentially adjust Mid-Kansas' Southern Pioneer Electric Company's (Southern Pioneer) divisional retail rates based on a DSC based formula. Its purpose is to allow, for a five year pilot period, timely adjustments to 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 during the Plan ("Filing Date"), Southern Pioneer shall submit its DSC-FBR Plan, as approved by the Commission in Docket No. 13-MKEE-452-MIS, filing for the calendar year just ended ("Test Year") in accordance with the procedures and calculations set forth herein and in the Settlement Agreement to which this Exhibit is attached. The filing will be provided to all parties of record in Docket No. 13-MKEE-452-MIS.

Upon filing of the Plan by Southern Pioneer, the Commission will determine the appropriate term for suspension of the application pursuant to K.S.A 66-117. Notwithstanding this suspension, the Commission will process the DSC-FBR plan 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 DSC application. Upon receipt of the 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 application is filed.
Day 60	Staff and Interveners file testimony
Day 75	Southern Pioneer files rebuttal testimony
Day 90	Commission Order either approving rate adjustment 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 KCC Staff, and any other intervener granted intervention by the Commission, will have 60 days from the date Southern Pioneer files to review the application to determine if it results in just and reasonable rates that are in the public interest. Within 60 days after the Filing Date, Staff or interveners may file testimony indicating whether the filing results in just and reasonable rates as filed. Prior to the filing of testimony that indicates that the results of the DSC-FBR plan are unjust or unreasonable, Staff and interveners shall make a reasonable attempt to resolve any issues surrounding the DSC-FBR filing informally with Southern Pioneer. If unable to resolve issues, any such testimony shall set forth the reason the DSC-FBR filing would not result in just and reasonable rates along with

supporting documentation, and evidence supporting the position. Other questions, concerns or complaints regarding Southern Pioneer or its parent company that are outside the scope of the DSC-FBR filing, or the rates resulting from the filing, shall not be raised in the annual adjustment dockets. However, no party is precluded from raising such issues through the normal means available before the KCC.

If Staff files testimony within 60 days confirming that Southern Pioneer's filing is in compliance with the DSC-FBR Plan approved by the Commission in this docket and that the rates resulting from the annual DSC-FBR filing are just and reasonable, and no other relevant objections, as determined by the Commission, are submitted by interveners, then the Commission shall issue an Order allowing the rates proposed in the application to become effective no later than 90 days after the Filing Date.

If Staff or interveners file testimony regarding Southern Pioneer's DSC-FBR application indicating the filing would result in unjust or unreasonable rates that are not in the public interest, then Southern Pioneer shall file its responsive testimony to said objection within 75 days from the Filing Date. Within 90 days from the Filing Date, the Commission will issue an order either approving the DSC-FBR application based upon the paper record, or ordering the previously scheduled evidentiary hearing to be held to address the issues raised by the DSC-FBR application. The hearing, if necessary, will proceed as expeditiously as possible, with the explicit goal of a Commission Order within 120 days from the DSC-FBR filing date. This 120 day order date may be extended by Commission Order if circumstances arise supporting a deviation from the agreed 120-day time period.

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

### **C. CUSTOMER NOTIFICATION**

The Southern Pioneer Consumer Advisory Council shall be consulted prior to each annual filing to obtain their input regarding the application and its impact on customers. A summary of their comments shall be included with the application.

Customers will receive notice of the filing at the time it is made with the Commission. Such notice shall be made via bill inserts 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 presented.
3. The impact on each individual rate class as contained in the filing.
4. A statement explaining that the rate adjustment is being made pursuant to the DSC-FBR Plan, with a cite to this docket and the date of the Commission's Order approving the Plan in this docket.
5. A Southern Pioneer contact person and phone number for questions.
6. An explicit statement as follows:

If you have questions or complaints, please contact the Kansas Corporation Commission, Office of Public Affairs and Consumer Protection at [public.affairs@kcc.ks.gov](mailto:public.affairs@kcc.ks.gov), or call 1(800)662-0027. Questions and/or

complaints should reference Docket No. XXXXX (to include applicable Docket No.).

#### D. TERM

The DSC-FBR Plan, as described herein, shall be implemented for a period of five calendar years, inclusive of the year adopted, with the initial filing occurring in 2014 and the final filing occurring in 2018. During the final year of the DSC-FBR plan, Southern Pioneer shall advise the Commission if it wishes to continue the DSC-FBR Plan, and provide the Commission support and rationale for its position in a separate application and docket. Staff of the Commission and any Intervener granted intervention by the Commission shall have the right to comment on the merits of such a request. The DSC-FBR Plan shall be a part of the Commission regulatory process as it applies to Southern Pioneer. This plan is subject to future changes in Kansas law as it pertains to the ability of the Commission to regulate Southern Pioneer. Should Southern Pioneer become unregulated by the Commission, the DSC-FBR Plan shall no longer be valid.

#### E. CALCULATION

Each filing shall be based on actual results as presented in the *December Financial and Statistical Report* (Form 7) and trial balance utilizing the RUS Uniform System of Accounts.<sup>1</sup> The calculation shall follow the form and format included in Attachment 1 (blank) and Attachment 2 (populated) hereto, as may be modified by Commission Order in this docket, Docket No. 13-MKKEE-452-MIS. Specific details concerning the calculation are as follows:

1. Adjustments to actual results for the Test Year will be made as follows:
  - a. If a rate adjustment was implemented during a portion of the Test Year, then the *Operating Revenue and Patronage Capital* line shall be restated to annualize all known and measureable rate changes, as appropriate.
  - b. *Tax Expense – Other* will be adjusted to reflect the cash tax expense associated with the Test Year. As appropriate an incremental adjustment will be made to include cash tax obligations associated with any revenue adjustment made in accordance with E.1.a. above. For example, if the cash tax expense for the Test Year was \$100,000 on \$500,000 of Operating Margin, the adjustment to the Test Year actual Tax Expense – Other would multiply the cash effective tax rate of 20% ( $\$100,000 \div \$500,000$ ) by any revenue adjustment as determined in E.1.a. above.
  - c. *Interest on Long-Term Debt* will be adjusted to reflect the interest on long-term debt expected for the calendar year immediately following the Test Year (“Budget Year”).
  - d. *Interest Expense – Other* will be adjusted as necessary to reflect the amount of short-term interest expense expected for the Budget Year.
  - e. *Debt Service Payments* actually made during the Test Year shall be adjusted to reflect the interest and principal payments expected for the Budget Year. Interest expense for this purpose shall include both long-term and short-term interest expense. The debt

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<sup>1</sup> Reference United States Department of Agriculture Rural Utilities Service Bulletin 1767B-1 which contains the Uniform System of Accounts for Electric Borrowers. Form 7 page number references in the DSC-FBR formula are from the 2011 Form 7 format.

service payments on said debt requirements will be calculated using a 30-year amortization schedule at the expected borrowing rate(s). The debt service payments will be determined within the context of the Southern Pioneer budget including the projected plant investments and cash flows needs.

2. The formula used to compute Southern Pioneer's DSC for purposes of the DSC-FBR will be made in accordance with Attachment 1 and Attachment 2, Page 2, Lines 32 through 48, as may be modified by Commission Order in this docket.
3. The DSC-FBR Plan is intended to apply only to the distribution portion of Southern Pioneer's utility system. In order to accomplish this, the costs associated with Southern Pioneer's 34.5 kV facilities that serve a transmission function must be removed from the adjusted financial results submitted as part of the annual filing. The following categories of revenue and expense will need to be adjusted to remove the non-distribution portion before the DSC ratio 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 Transmission Labor ratio, Plant or Debt Service items should be allocated using a Net Transmission Plant ratio. Revenue items should be directly assigned if possible. These allocators should be calculated and submitted annually with each DSC-FBR filing.
  - a. Revenue: Direct Assigned between Distribution and Transmission by applying the Local Access Charge (LAC) in place during the Test Year to the total kW load on the 34.5 kV system as measured during the monthly system peaks and adjusted for line losses as appropriate.
  - b. Administrative and General (A&G) Expenses: Ratio of Transmission Labor to Total non-A&G Labor, calculated for the Test Year.
  - c. Depreciation and Amortization Expense: Calculated Directly, with the Transmission Labor ratio being applied to General Plant Depreciation.
  - d. Tax Expense (Property and Gross Receipts)—Ratio of Net Transmission Plant to Total Net Plant, calculated for the Test Year: Net Transmission Plant for this purpose will include a General Plan allocation based upon the Transmission Labor ratio.
  - e. Tax Expense (Other: Allocated based upon Operating Margins, with non-cash tax expense removed.
  - f. Interest on Long-Term Debt, Interest Charged to Construction, Other Interest, Non-Operating Margins, AFUDC, Other Capital Credits, Principal Payments—Ratio of Net Transmission Plant to Total Net Plant, calculated for the Test Year: Net Transmission Plant for this purpose will include a General Plan allocation based upon the Transmission Labor ratio.

#### **F. DEBT SERVICE COVERAGE PARAMETERS**

The DSC determined in the formula will be evaluated based upon a DSC ratio of 1.75. If the Company's forecast for any year indicates that the CoBank minimum loan covenant of a 1.35 DSC will not be attained using the 1.75 DSC level, then the Company will notify Staff at its earliest opportunity that the application will include an additional amount of increase to bring the DSC to the 1.35 level. If Staff's review determines that the costs included in the filing are reasonable, then Staff and the Signatories to the Settlement Agreement in this docket who are also parties to the DSC-FBR

filing agree to not categorically oppose allowing Southern Pioneer to meet its 1.35 minimum DSC loan covenant. The agreement on a 1.75 DSC ratio is for purposes of this DSC-FBR Plan only and will not be considered precedential, or asserted as such, in any other dockets or proceedings.

#### G. REVENUE ADJUSTMENTS

Adjustments to the Southern Pioneer division retail rates will be determined by comparing the Test Year DSC, calculated in accordance with Section E, to a 1.75 DSC Ratio as follows:

- a) If the Test Year DSC is at 1.75, there will be no Rate Adjustment.
- b) If the Test Year DSC is greater than 1.75 then a Rate Adjustment necessary to reduce the Test Year DSC to 1.75 will be requested for application during the Budget Year.
- c) If the Test Year DSC is below 1.75, then a Rate Adjustment necessary to increase the Test Year DSC to 1.75 will be determined for application during the Budget Year.
- d) A revenue adjustment shall not exceed 10 percent calculated on an annual system-wide basis. In the event a greater increase is requested, a standard rate case filing consistent with the modified filing requirements approved by the Commission in Docket No. 12-MKKEE-380-RTS shall be required.
- e) Southern Pioneer may determine to reduce or defer a revenue *increase* adjustment resulting from the process described herein. It may not reduce or defer a revenue *decrease* adjustment.
- f) As set forth below, Southern Pioneer will include with its filing 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. Each party may present to the Commission in their testimony their position and reasoning in support of inclusion or disallowance of these items. It is expected that disagreement on these issues would not be grounds for requiring the case to go to evidentiary hearing, and that absent other issues supporting the need for the evidentiary hearing, these matters will be resolved by the Commission based upon the paper record.

#### H. EQUITY TEST

A rate increase will not be implemented that would achieve or maintain an equity percent of assets in excess of 15 percent, unless such would be reasonably determined to force Southern Pioneer to violate its loan covenant(s) with its lender. For this purpose, equity shall be calculated consistent with its lender as contained in its loan documents and any amendments applicable thereto. This agreement on a 15% equity level is for purposes of this DSC-FBR Plan only and will not be considered precedential, or asserted as such, in any other dockets or proceedings.

#### I. RETAIL RATE DESIGN

Any rate adjustment resulting from the DSC-FBR Plan will be apportioned according to Test Year base revenue by rate schedule or class unless the Commission approves a cost of service study supporting something different. For purposes of the Plan, base revenue by rate schedule shall be determined from retail rate schedule revenue by rate class for the Test Year, plus ECA



revenue/credits, less power supply costs for the Test Year determined by applying the average cost of power supply per kWh from the class cost of service submitted in the 12-MKKEE-380-RTS docket and shown in Exhibit RJM-14, Page 2, Line 32 of the Rebuttal Testimony of Rich Macke filed on May 9, 2012, plus ECA revenue/credits.

For the Sub-Transmission and Transmission Level Service Rate (STR) rate and/or any other retail rate/customer taking sub-transmission or transmission level service, any rate adjustment resulting from the DSC-FBR Plan will be determined without the impact of debt service additions for distribution plant investments in the Budget Year. To determine this, the Company will provide a breakdown of its budgeted plant investments into distribution, sub-transmission and other which will be used to allocate the debt service additions for the Budget Year. The amount of annual debt service additions attributable to distribution plant will then be multiplied by a 1.75 DSC and the product will be subtracted from the revenue adjustment otherwise determined. The result is the rate adjustment from which the STR will be allocated its portion based upon base revenue in relation to the total base revenue from all retail rate schedules.

If Southern Pioneer requests anything other than the apportionment described above, such request must be accompanied by a new class cost of service study, and is subject to approval by the Commission.

#### **J. FILING EXHIBITS**

In support of the annual DSC-FBR filing, Southern Pioneer shall submit the following information:

1. An Application describing the revenue adjustment requested, the proposed changes in rates and how the application complies with the requirements of the DSC Ratemaking Plan approved in this docket.
2. Southern Pioneer's complete RUS (or CoBank) Form 7 or successor document for the test year, and two prior years.
3. Completed formula with adjustments as contained in Attachments 1 and 2, as revised by the Commission Order in this docket, in fully functioning Excel format.
4. Three years of comparative operating income statements and balance sheets.
5. A summary explanation of any material changes in a cost of service item from the previous year. This explanation can be contained within the prefiled testimony included with the application.
6. A detailed listing, by account, of all costs recorded by Southern Pioneer that resulted from an allocation of costs from Pioneer Electric Cooperative, Inc. (Pioneer) or a cost billed from Pioneer for the Test Year, unless otherwise noted. This detailed listing shall include at a minimum:
  - a. For each Pioneer employee that billed time to Southern Pioneer during the Test Year, a listing of each Pioneer employee's time and cost (including benefits and loadings) billed to Southern Pioneer, by account, for the Test Year, and for the two years prior. This list should also include time not billed to Southern Pioneer for each Pioneer employee (retained within Pioneer).

- b. A detailed accounting of all directly assigned costs from Pioneer to Southern Pioneer, with supporting documentation available upon request regarding the method of determination for the directly assignable cost.
  - c. A detailed accounting of all other allocated, assigned, or billed cost from Pioneer to Southern Pioneer. Supporting documentation should be available upon request.
7. A listing of Southern Pioneer's total employee compensation expense, including any bonuses, benefits expense, etc., for the Test Year and two years prior. This shall not include allocated or billed costs from Pioneer to Southern Pioneer.
8. A calculation of Southern Pioneer's Total Controllable Expenses per Consumer, and Total Wages (inclusive of Southern Pioneer billed wages) per Consumer for the Test Year and two years prior. These are similar to Ratios 87 and 110 of CFC's Key Ratio Trend Analysis (See Exhibit RJM-9 attached to Rich Make's direct testimony filed on January 8, 2013 in Docket No. 13-MKKE-452-MIS).
9. 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.
10. Any supplemental schedules necessary to audit the filing including trial balances for the Test Year and two years prior.
11. Proposed tariffs sheets including the proposed rate adjustment.
12. Each annual filing shall be supplemented with a populated formula template in fully functional spreadsheets showing the DSC-FBR Plan calculations.
13. Each annual filing shall also include each of the minutes from Consumer Advisory Council meetings held during the Test Year.
14. Southern Pioneer will provide to Staff and interveners copies of reports or statements the Company intends to use as support for its upcoming application as they become available, if available prior to the May 1<sup>st</sup> filing date. This information will be made available on Box.net or a similar service, with a notification going to Staff and interveners when it becomes available.

#### **K. TECHNICAL CONFERENCE**

Following an application under the DSC-FBR Plan, Southern Pioneer will work with Staff and interveners to schedule a Technical Conference on a mutually agreed upon 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 program.

**L. MISCELLANEOUS.**

1. Nothing in these Protocols limits or deprives Southern Pioneer, Staff of the Commission or any Intervener of any rights it may otherwise have under any applicable provision of applicable law. The provisions of the Protocols addressing review and challenge of the DSC-FBR Plan annual filings are not intended to, nor shall they be construed as limiting Southern Pioneer's, Staff of the Commission or any Intervener's rights under any applicable provision of applicable law.
2. Signatories who were a party to the 13-MKEE-452-MIS docket will be considered automatically approved for intervention upon 1) the filing of an Entry of Appearance in any individual annual DSC-FBR Plan application filed during the five-year term of this pilot plan, and 2) provided they are not prohibited from participation by statute or otherwise.

3. Definitions:

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

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

**DSC-FBR Plan or Plan** means Debt Service Coverage Formula-Based Rate mechanism as approved by the Commission in the KCC Docket 13-MKEE-452-MIS for assessing and potentially adjusting Southern Pioneer's divisional retail rates.

**DSC ratio** shall mean a 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. Any applicable modifications are outlined in Section E below.

**Filing Date** means date on which Southern Pioneer submits its annual DSC-FBR Plan filing to the Commission. Filing Date will occur 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 during the Plan.

**Form 7** means the December Financial and Operating Report Electric Distribution that utilizes the RUS Uniform System of Accounts (note that page references from the Form 7 in this or associated documents are from the year 2011 format of Form 7).

**Intervener** means a party which has automatic intervener status in accordance with this agreement or has been granted intervention by the Commission in the Southern Pioneer's annual DSC-FBR Plan filing.

**KCC or Commission** shall mean the State Corporation Commission of the State of Kansas.

**LAC** shall mean the Local Access Charge in effect during the Test Year as specified in the Mid-Kansas LAC tariff for the Southern Pioneer division.

**Line Losses** shall mean real power losses associated with the Local Access delivery service. The applicable loss factor is contained within the Commission-approved Mid-Kansas LAC tariff (Southern Pioneer Division) in effect during the Test Year.

**Local Access Service** shall mean wholesale delivery service over Southern Pioneer's 34.5 kV facilities.

**Mid-Kansas or MKEC** shall mean Mid-Kansas Electric Company, LLC.

**Monthly System Peak** shall mean the monthly maximum hourly demand on the Southern Pioneer 34.5 kV delivery system for the Test Year.

**Net Plant** shall mean 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 the Southern Pioneer's year end trial balance for the Test Year.

**Net Transmission Plant** shall mean 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 the Southern Pioneer's year end trial balance for the Test Year.

**Net Transmission Plant Ratio** shall mean a ratio of Net Transmission Plant to Net Plant, calculated for the Test Year.

**Non-A&G Labor** shall mean 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.

**Transmission Labor** shall mean 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.

**Transmission Labor Ratio** shall mean a ratio of the dollar amount in Transmission Labor to the dollar amount in the total Non-A&G Labor for the Test Year.

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

**Southern Pioneer** means Mid-Kansas' Southern Pioneer Electric Company.

**Test Year** shall mean the most recent calendar year prior to the Filing Date.

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE

EXHIBIT A  
Attachment 1  
Page 1

ITEM	UNADJUSTED	ADJUSTMENTS		ADJUSTED	DISTRIBUTION ALLOCATION FACTOR	DISTRIBUTION FBR
	HISTORICAL TEST YEAR [YEAR]	NO.	AMOUNT [YEAR]	HISTORICAL TEST YEAR [YEAR]		
	(\$)		(\$)	(\$)		(\$)
1. <b>A. STATEMENT OF OPERATIONS</b>						
2. Operating Revenue and Patronage Capital						
3. Power Production Expense	F7, P.A. Col. B	[1]	-	-	Direct (E.3.a)	-
4. Cost of Purchased Power	F7, P.A. Col. B		-	-	0.0000	-
5. Transmission Expense	F7, P.A. Col. B		-	-	1.0000	-
6. Regional Market Expense	F7, P.A. Col. B		-	-	0.0000	-
7. Distribution Expense - Operation	F7, P.A. Col. B		-	-	0.0000	-
8. Distribution Expense - Maintenance	F7, P.A. Col. B		-	-	1.0000	-
9. Customer Accounts Expense	F7, P.A. Col. B		-	-	1.0000	-
10. Customer Service and Informational Expense	F7, P.A. Col. B		-	-	1.0000	-
11. Sales Expense	F7, P.A. Col. B		-	-	1.0000	-
12. Administrative and General Expense	F7, P.A. Col. B		-	-	1.0000	-
13. Total Operation & Maintenance Expense	F7, P.A. Col. B		-	-	Calculated (E.3.b)	-
14. Depreciation and Amortization Expense	F7, P.A. Col. B		-	-		-
15. Tax Expense - Property & Gross Receipts	F7, P.A. Col. B		-	-	Calculated (E.3.c)	-
16. Tax Expense - Other	F7, P.A. Col. B		-	-	Calculated (E.3.d)	-
17. Interest on Long-Term Debt	F7, P.A. Col. B	[2]	-	-	Calculated (E.3.e)	-
18. Interest Charged to Construction - Credit	F7, P.A. Col. B	[3]	-	-	Calculated (E.3.f)	-
19. Interest Expense - Other	F7, P.A. Col. B		-	-	Calculated (E.3.f)	-
20. Other Deductions	F7, P.A. Col. B	[4]	-	-	Calculated (E.3.f)	-
21. Total Cost of Electric Service	F7, P.A. Col. B		-	-	Calculated (E.3.f)	-
22. Patronage Capital & Operating Margins	F7, P.A. Col. B		-	-		-
23. Non Operating Margins - Interest	F7, P.A. Col. B		-	-		-
24. Allowance for Funds Used During Construction	F7, P.A. Col. B		-	-	Calculated (E.3.f)	-
25. Income (Loss) from Equity Investments	F7, P.A. Col. B		-	-	Calculated (E.3.f)	-
26. Non Operating Margins - Other	F7, P.A. Col. B		-	-	1.0000	-
27. Generation and Transmission Capital Credits	F7, P.A. Col. B		-	-	1.0000	-
28. Other Capital Credits and Patr. Dividends	F7, P.A. Col. B		-	-	1.0000	-
29. Extraordinary Items	F7, P.A. Col. B		-	-	Calculated (E.3.f)	-
30. Patronage Capital or Margins	F7, P.A. Col. B		-	-	1.0000	-
31.	F7, P.A. Col. B		-	-		-

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE

ITEM	UNADJUSTED	ADJUSTMENTS		ADJUSTED	DISTRIBUTION	DISTRIBUTION
	HISTORICAL	NO.	AMOUNT	HISTORICAL		
	TEST YEAR			TEST YEAR	ALLOCATION	FBR
	[YEAR]			[YEAR]	FACTOR	[YEAR]
	(\$)		(\$)	(\$)		(\$)
32. <b>B. DEBT SERVICE PAYMENTS</b>						
33. Interest Expense	-	Line 17 + Line 19	-	-	Calculated (E.3.f)	-
34. Principal Payments	-	P7, P8, O, Col. B	[5]	-	Calculated (E.3.f)	-
35. Total Debt Service Payments	-		-	-		-
36.						
37. <b>C. DEBT SERVICE MARGINS</b>						
38. Patronage Capital or Margins	-	Line 20	-	-	0.0000	-
39. Plus: Depreciation and Amortization Expense	-	Line 14	-	-	Calculated (E.3.c)	-
40. Plus: Interest Expense	-	Line 33	-	-	Calculated (E.3.f)	-
41. Plus: Non-Cash Other Deductions Amortizations	-	Total Balance	-	-	Calculated (E.3.f)	-
42. Plus: Cash Capital Credits Cash Received	-	P7, P8, J, LA, Col. A	-	-	Calculated (E.3.f)	-
43. Plus: Non-Cash Income Tax Expense	-	Total Balance	-	-	Calculated (E.3.e)	-
44. Less: Income (Loss) from Equity Investments	-	Line 25	-	-	1.0000	-
45. Less: Other Capital Credits and Patr. Dividends	-	Line 26	-	-	Calculated (E.3.f)	-
46. Total Debt Service Margins	-		-	-		-
47.						
48. <b>D. DEBT SERVICE COVERAGE</b>	-	Line 35	-	-		-
49.						
50. <b>E. DEBT SERVICE COVERAGE TARGET</b>						1.75
51.					Adjusted DSC Margins are:	<b>Below the Target</b>
52.						
53. <b>F. INITIAL OPERATING INCOME ADJUSTMENT</b>						
54. DSC Adjustment Required to Achieve Target						-
55. Debt Service Payments						-
56. After-Tax Operating Income Adjustment						-
57.						-

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE

ITEM	UNADJUSTED	ADJUSTMENTS		ADJUSTED	DISTRIBUTION ALLOCATION FACTOR	DISTRIBUTION FBR
	HISTORICAL TEST YEAR [YEAR]	NO.	AMOUNT	HISTORICAL TEST YEAR [YEAR]		
	(S)	(S)		(S)		(S)
58. <u>G. EQUITY TEST</u> (increase will not result in > 15% equity ratio)						
59.			Plus			
60. Total Margins and Equities	<u>Pre-Adjustment</u>		<u>Adjustment</u>	<u>Post-Adjustment</u>		
61. Total Assets	F7, P, C, L23		-	-		
62. Equity Ratio	F7, P, C, L23	[6]	-	-		
63.	<u>L60 / L61</u>					
64. <u>H. FINAL REVENUE ADJUSTMENT PROPOSED</u>						
65. Operating Income Adjustment						-
66. Rate Schedule Revenue						-
67. Adjustment Percentage						-

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC-FBR - ADJUSTMENTS

1.	<b><u>ADJUSTMENT [1] -- REVENUE</u></b>		
2.	<i>Adjustment to annualize rate adjustment implemented during test year</i>		
3.	Annual Rate Adjustment Authorized by Commission	-	
4.	Total kWh Sales During Test Year	-	
5.	Average per kWh	\$0.00000	L3/L4
6.	kWh Sales Prior to Implementation of Rate Adjustment		Input
7.	Revenue Adjustment to Annualize Rate Adjustment	\$ -	L5 x L6
8.			
9.	<b><u>ADJUSTMENT [2] -- OTHER TAXES</u></b>		
10.	<i>Adjustment to add back non-cash income tax expense</i>		
11.	Cash Test Year Other Tax Expense		
12.	Test Year Other Tax Expense	-	F7, Pt. A, Col. B
13.	Adjustment to Actual Other Tax Expense	\$ -	L11 - L12
14.			
15.	<b><u>ADJUSTMENT [3] -- Long-Term Interest Expense</u></b>		
16.	<i>Adjustment to reflect the Budget.</i>		
17.	<u>Adjustment to Long-Term Interest Expense</u>		
18.	Actual Year Long-Term Interest Expense	\$ -	F7, Pt. A, Col. B
19.	Budget Year Long-Term Interest Expense	-	Budget
20.	Adjustment to Actual Long-Term Interest Expense	\$ -	L19-L18
21.			
22.	<b><u>ADJUSTMENT [4] --Other Interest Expense</u></b>		
23.	<i>Adjustment to reflect the Budget.</i>		
24.	<u>Adjustment to Other Interest Expense</u>		
25.	Actual Year Other Interest Expense	\$ -	F7, Pt. A, Col. B
26.	Budget Year Other Interest Expense	-	Budget
27.	Adjustment to Actual Other Interest Expense	\$ -	L26 - L25
28.			



SOUTHERN PIONEER ELECTRIC COMPANY  
DSC-FBR - ADJUSTMENTS

29. ADJUSTMENT [5] -- Principal Payments

30. *Adjustment to reflect the Budget.*

31. Adjustment to Principal Payments

32. Actual Year Principal Payments

\$ - F7, Pt O, Col. B

33. Budget Year Principal Payments

- Budget

34. Adjustment to Actual Principal Payments

\$ - L33- L32

35.

36. ADJUSTMENT [6] -- Assets

37. *Adjustment to reflect budgeted Assets.*

38. Actual Year-End Assets

\$ - F7, Pt C, L28.

39. Budgeted Year-End Assets

- Budget

40. Adjustment to Actual Assets

\$ - L39 - L38

SOUTHERN PIONEER ELECTRIC COMPANY  
Proportional Allocation of DSC-FBR Rate Adjustment to Rate Classes  
Based on Base Revenue by Rate Schedule

(a)	(b)	(c)	(d)	(e)	(f)	(g) (h) (i) Allocation of Rate Adjustment		
Line No.	Rate Schedule	Rate Schedule Revenue	Allocated Power Supply Cost of Service	Base Revenue	Percent	FBR Adjustment	Base Revenue	Percent
		(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(%)
1	Residential Service (12-RS)					(1)	-	
2	General Use					(1)	-	
3	Space Heating					(1)	-	
4	General Service Small (12-GSS)					(1)	-	
5	General Service Large (12-GSL)					(1)	-	
6	General Service Space Heating					(1)	-	
7	Industrial Service (12-IS)					(1)	-	
8	Industrial Service-Primary Discount					(1)	-	
9	Real-Time Pricing (RTP)					(1)	-	
10	Transmission Level Service (12-STR)					(1)	-	
11	Municipal Power Service (12-M-I)					(1)	-	
12	Water Pumping Service (12-WP)					(1)	-	
13	Irrigation Service (12-IP-I)					(1)	-	
14	Temporary Service (12-CS)					(1)	-	
15	Lighting					(1)	-	
16	<b>Total Retail Rates</b>	-	-	-		-	-	
17								
18	Third Party LAC (12-LAC)						-	
19								
20	<b>Total All Rates</b>	-	-	-		-	-	

<sup>1</sup> Allocation of rate adjustments to be completed consistent with DSC-FBR Plan Protocols, Section L Retail Rate Design as may be modified by Commission Order in Docket No. 13-MKEE-452-MIS.

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE

ITEM	UNADJUSTED	ADJUSTMENTS		ADJUSTED	DISTRIBUTION	DISTRIBUTION
	HISTORICAL TEST YEAR 2011 (\$)	NO.	AMOUNT (\$)	HISTORICAL TEST YEAR 2011 (\$)	ALLOCATION FACTOR Docket 380	DISTRIBUTION FBR (\$)
<b>1. A. STATEMENT OF OPERATIONS</b>						
2. Operating Revenue and Patronage Capital	60,493,642	[1]	-	60,493,642	Direct	58,270,203
3. Power Production Expense	-			-	0.0000	-
4. Cost of Purchased Power	45,347,282			45,347,282	1.0000	45,347,282
5. Transmission Expense	789,649			789,649	0.0000	-
6. Regional Market Expense	-			-	0.0000	-
7. Distribution Expense - Operation	2,998,013			2,998,013	1.0000	2,998,013
8. Distribution Expense - Maintenance	1,518,929			1,518,929	1.0000	1,518,929
9. Customer Accounts Expense	1,292,172			1,292,172	1.0000	1,292,172
10. Customer Service and Informational Expense	68,128			68,128	1.0000	68,128
11. Sales Expense	12,674			12,674	1.0000	12,674
12. Administrative and General Expense	1,266,887			1,266,887	0.9795	1,240,974
13. Total Operation & Maintenance Expense	53,293,734		-	53,293,734	0.9847	52,478,172
14. Depreciation and Amortization Expense	2,444,084			2,444,084	0.7427	1,815,106
15. Tax Expense - Property & Gross Receipts	-			-	0.7427	-
16. Tax Expense - Other	966,129	[2]	(966,129)	-	Calculated (E.3.d)	-
17. Interest on Long-Term Debt	3,538,969	[3]	1,537,057	5,076,026	0.7322	3,716,534
18. Interest Charged to Construction - Credit	-			-	0.7322	-
19. Interest Expense - Other	275,477	[4]	(193,560)	81,917	0.7322	59,977
20. Other Deductions	155,121			155,121	0.7322	113,576
21. Total Cost of Electric Service	60,673,514		377,368	61,050,882	0.9530	58,183,366
22. Patronage Capital & Operating Margins	(179,872)		(377,368)	(557,240)		86,837
23. Non Operating Margins - Interest	869			869	0.7427	645
24. Allowance for Funds Used During Construction	-			-	0.7427	-
25. Income (Loss) from Equity Investments	1,415,012			1,415,012	1.0000	1,415,012
26. Non Operating Margins - Other	(12,666)			(12,666)	1.0000	(12,666)
27. Generation and Transmission Capital Credits	-			-	1.0000	-
28. Other Capital Credits and Patr. Dividends	272,500			272,500	0.7322	199,517
29. Extraordinary Items	-			-	1.0000	-
30. Patronage Capital or Margins	1,495,843		(377,368)	1,118,475	1.5104	1,689,346
31.						

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE

ITEM	UNADJUSTED	ADJUSTMENTS		ADJUSTED	DISTRIBUTION ALLOCATION FACTOR	DISTRIBUTION FBR
	HISTORICAL TEST YEAR 2011	NO.	AMOUNT	HISTORICAL TEST YEAR 2011		
32. <b>B. DEBT SERVICE PAYMENTS</b>	(S)	(S)	(S)	(S)	Docket 380	(S)
33. Interest Expense	3,814,446	Line 17 + Line 19	1,343,497	5,157,943	0.7322	3,776,512
34. Principal Payments	669,847	Pt. A, Q, Col. B	749,865	1,419,712	0.7322	1,039,476
35. Total Debt Service Payments	4,484,293		2,093,362	6,577,655	0.7322	4,815,988
36.						
37. <b>C. DEBT SERVICE MARGINS</b>						
38. Patronage Capital or Margins	1,495,843	Line 20				
39. Plus: Depreciation and Amortization Expense	2,444,084	Line 14		1,118,475	1.5104	1,689,346
40. Plus: Interest Expense	3,814,446	Line 33	1,343,497	5,157,943	0.7427	1,815,106
41. Plus: Non-Cash Other Deductions Amortizations	53,816	Total Balance		53,816	0.7322	3,776,512
42. Plus: Cash Capital Credits Cash Received	-	Pt. A, I, LA, Col. A		-	0.7322	39,403
43. Plus: Non-Cash Income Tax Expense	966,129	Line 18	(966,129)	-	Calculated (E.3.d)	-
44. Less: Income (Loss) from Equity Investments	(1,415,012)	Line 25		(1,415,012)	1.0000	(1,415,012)
45. Less: Other Capital Credits and Patr. Dividends	(272,500)	Line 28		(272,500)	0.7322	(199,517)
46. Total Debt Service Margins	7,086,806			7,086,806		5,705,838
47.						
48. <b>D. DEBT SERVICE COVERAGE</b>	1.58	Line 23		1.08		1.18
49.						
50. <b>E. DEBT SERVICE COVERAGE TARGET</b>						1.75
51.					Adjusted DSC Margins are:	<span style="border: 1px solid black; padding: 2px;">Below the Target</span>
52.						
53. <b>F. INITIAL OPERATING INCOME ADJUSTMENT</b>						
54. DSC Adjustment Required to Achieve Target						0.57
55. Debt Service Payments						4,815,988
56. After-Tax Operating Income Adjustment						2,722,141
57.						

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE

ITEM	UNADJUSTED	ADJUSTMENTS		ADJUSTED	DISTRIBUTION ALLOCATION FACTOR	DISTRIBUTION FBR
	HISTORICAL TEST YEAR 2011	NO.	AMOUNT	HISTORICAL TEST YEAR 2011		
58. <u>G. EQUITY TEST</u> (increase will not result in > 14% equity ratio)	(5)		(5)	(5)	Docket 380	(5)
59.			Plus			
60. Total Margins and Equities	<u>Pre-Adjustment</u> 329,229 P1, P1, C, L14		<u>Adjustment</u> 2,722,141	<u>Post-Adjustment</u> 3,051,370		
61. Total Assets	103,678,095 P1, P1, C, L14	[6]	12,733,879	116,411,974		
62. Equity Ratio	<u>0.32%</u> L10/L11			<u>2.62%</u>		
63.						
64. <u>H. FINAL REVENUE ADJUSTMENT PROPOSED</u>						
65. Operating Income Adjustment						2,722,141
66. Rate Schedule Revenue						<u>58,270,203</u>
67. Adjustment Percentage						4.67%

FORMULA BASED RATE - ADJUSTMENTS

1.	<b><u>ADJUSTMENT [1] – REVENUE</u></b>	
2.	<i>Adjustment to annualize rate adjustment implemented during test year</i>	
3.	Annual Rate Adjustment Authorized by Commission	-
4.	Total kWh Sales During Test Year	700,682,341
5.	Average per kWh	<u>\$0.00000</u> L3/L4
6.	kWh Sales Prior to Implementation of Rate Adjustment	Input
7.	Revenue Adjustment to Annualize Rate Adjustment	<u>\$ -</u> L5 x L6
8.		
9.	<b><u>ADJUSTMENT [2] – OTHER TAXES</u></b>	
10.	<i>Adjustment to remove non-cash income tax expense</i>	
11.	Cash Test Year Other Tax Expense	\$ -
12.	Test Year Other Tax Expense	966,129 F7, Pt. A, Col. B
13.	Adjustment to Actual Other Tax Expense	<u>\$ (966,129)</u> L11 - L12
14.		
15.	<b><u>ADJUSTMENT [3] -- Long-Term Interest Expense</u></b>	
16.	<i>Adjustment to reflect the 2012 Budget.</i>	
17.	<u>Adjustment to Long-Term Interest Expense</u>	
18.	Actual Year Long-Term Interest Expense	\$ 3,538,969 F7, Pt. A, Col. B
19.	Budget Year Long-Term Interest Expense	5,076,026 Budget
20.	Adjustment to Actual Long-Term Interest Expense	<u>\$ 1,537,057</u> L19-L18
21.		
22.	<b><u>ADJUSTMENT [4] --Other Interest Expense</u></b>	
23.	<i>Adjustment to reflect the 2012 Budget.</i>	
24.	<u>Adjustment to Other Interest Expense</u>	
25.	Actual Year Other Interest Expense	\$ 275,477 F7, Pt. A, Col. B
26.	Budget Year Other Interest Expense	81,917 Budget
27.	Adjustment to Actual Other Interest Expense	<u>\$ (193,560)</u> L26 - L25
28.		

FORMULA BASED RATE - ADJUSTMENTS

29.	<b><u>ADJUSTMENT [5] -- Principal Payments</u></b>		
30.	<i>Adjustment to reflect the 2012 Budget.</i>		
31.	<b><u>Adjustment to Principal Payments</u></b>		
32.	Actual Year Principal Payments	\$	669,847 F7, Pl. O, Col. B
33.	Budget Year Principal Payments		1,419,712 Budget
34.	Adjustment to Actual Principal Payments	\$	<u>749,865</u> L33-L32
35.			
36.	<b><u>ADJUSTMENT [6] -- Assets</u></b>		
37.	<i>Adjustment to reflect budgeted Assets.</i>		
38.	Actual Year-End Assets	\$	103,678,095 F7, Pl. C, L28.
39.	Budgeted Year-End Assets		116,411,974 Budget
40.	Adjustment to Actual Assets	\$	<u>12,733,879</u> L39-L38
41.			
42.	<b><u>Depreciation Expense Allocator</u></b>	<u>Alloc.</u>	<u>Actual Amt.</u>
43.	Depreciation - Transmission	0.2573	\$ 391,409
44.	Depreciation - Distribution	0.7427	\$ 1,129,530
45.		1.0000	\$ 1,520,939

Proportional Allocation of DSC FBR Rate Adjustment to Rate Classes  
Based on Base Revenue by Rate Schedule

(a) Line No.	(b) Rate Schedule	(c) Rate Schedule Revenue (\$)	(d) Allocated Power Supply Cost of Service (\$)	(e) Base Revenue (\$)	(f) Percent (%)	(g) Allocation of Rate Adjustment		
						(g) DSC-FBR Plan Adjustment (\$)	(h) Base Revenue (\$)	(i) Percent (%)
1	Residential Service (12-RS)							
2	General Use	15,466,839	8,201,386	7,265,453	42.3%	[1]		
3	Space Heating	962,557	543,365	419,192	2.4%	[1]		
4	General Service Small (12-GSS)	1,954,373	1,035,164	919,209	5.4%	[1]		
5	General Service Large (12-GSL)	14,962,201	9,086,483	5,875,718	34.2%	[1]		
6	General Service Space Heating	546,294	358,139	188,155	1.1%	[1]		
7	Industrial Service (12-IS)	1,984,784	1,280,249	704,535	4.1%	[1]		
8	Industrial Service-Primary Discount			-	0.0%	[1]		
9	Real-Time Pricing (RTP)	82,550	82,550	-	0.0%	[1]		
10	Transmission Level Service (12-STR)	24,515,362	23,809,675	705,687	4.1%	[1]		
11	Municipal Power Service (12-M-I)	211,942	119,821	92,121	0.5%	[1]		
12	Water Pumping Service (12-WP)	611,125	367,776	243,349	1.4%	[1]		
13	Irrigation Service (12-IP-I)	200,995	111,907	89,088	0.5%	[1]		
14	Temporary Service (12-CS)	8,700	3,769	4,931	0.0%	[1]		
15	Lighting	947,775	287,875	659,900	3.8%	[1]		
16	<b>Total Retail Rates</b>	62,455,499	45,288,159	17,167,339	100.0%	2,722,141	19,889,481	100.0%
17								
18	Third Party LAC (12-LAC)	1,059,317	-	1,059,317	100.0%		1,059,317	100.0%
19								
20	<b>Total All Rates</b>	63,514,816	45,288,159	18,226,656	100.0%	2,722,141	20,948,798	100.0%

<sup>1</sup> Allocation of rate adjustments to be determined consistent with DSC-FBR Plan Protocols, Section I. Retail Rate Design as may be modified by Commission Order in Docket No. 13-MKEE-452-MIS.



**SECTION 2**  
**EXHIBITS 2-13**

**Exhibit 2 – Form 7 – 2013 (Test Year), 2012 and 2011 Years**

# 2013 Test Year

UNAUDITED



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

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

CERTIFICATION	BALANCE CHECK RESULTS	AUTHORIZATION CHOICES
We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.		<b>A. NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA?</b> <input checked="" type="radio"/> YES <input type="radio"/> NO
Signature of Office Manager or Accountant      Date 4-22-14		<b>B. Will you authorize CFC to share your data with other cooperatives?</b> <input checked="" type="radio"/> YES <input type="radio"/> NO
Signature of Manager      Date 4-22-14		

**PART A. STATEMENT OF OPERATIONS**

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

**PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT**

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

CFC Form 7 (2/2014) - Version 1.06

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

**PART C. BALANCE SHEET**

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

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

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

**PART E. CHANGES IN UTILITY PLANT**

	PLANT ITEM	BALANCE BEGINNING OF YEAR (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE END OF YEAR (e)
1	Distribution Plant Subtotal	40,967,908	11,766,718	(3,171,912)	0	49,562,714
2	General Plant Subtotal	4,497,967	305,206	(40,883)	0	4,762,290
3	Headquarters Plant	1,649,617	5,571	0	0	1,655,188
4	Intangibles	0	0	0	0	0
5	Transmission Plant Subtotal	17,169,808	8,547,587	(1,601,931)	0	24,115,464
6	Regional Transmission and Market Operation Plant	0	0	0	0	0
7	Production Plant - Steam	0	0	0	0	0
8	Production Plant - Nuclear	0	0	0	0	0
9	Production Plant - Hydro	0	0	0	0	0
10	Production Plant - Other	0	0	0	0	0
11	All Other Utility Plant	23,558,384	0	0	0	23,558,384
12	<b>SUBTOTAL: (1 thru 11)</b>	<b>87,843,684</b>	<b>20,625,082</b>	<b>4,814,726</b>	<b>0</b>	<b>103,654,040</b>
13	Construction Work in Progress	21,149,156	(13,513,277)			7,635,879
14	<b>TOTAL UTILITY PLANT (12+13)</b>	<b>108,992,840</b>	<b>7,111,805</b>	<b>4,814,726</b>	<b>0</b>	<b>111,289,919</b>

CFC NO LONGER REQUIRES SECTIONS "F", "G", AND "N" DATA  
 Those sections refer to data on "Analysis of Accumulated Provision for Depreciation" (F),  
 "Materials and Supplies" (G), "Annual Meeting and Board Data" (N), and "Conservation Data" (P).

**PART H. SERVICE INTERRUPTIONS**

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

**PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS**

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

**PART J. PATRONAGE CAPITAL**

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

**PART L. KWH PURCHASED AND TOTAL COST**

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

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

**PART L. KWH PURCHASED AND TOTAL COST (Continued)**

COMMENTS	
1	
2	
3	
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NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME Southern Pioneer Electric Co SELECT YOUR CO_
	BORROWER DESIGNATION KS060 SELECT ID
	ENDING DATE 12/31/2013

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

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

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

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

**PART O. LONG-TERM DEBT SERVICE REQUIREMENTS**

	NAME OF LENDER	BALANCE END OF YEAR	BILLED THIS YEAR			CFC USE ONLY (d)
			INTEREST (a)	PRINCIPAL (b)	TOTAL (c)	
1	National Rural Utilities Cooperative Finance Corporation	0	0	0	0	
2	NCSC	0	0	0	0	
3	Farmer Mac	0	0	0	0	
4	CoBank, ACB	102,521,206	5,452,633	1,507,969	6,960,602	
5	Retirement Plan	1,753,982	0	0	0	
6		0	0	0	0	
7		0	0	0	0	
8		0	0	0	0	
9		0	0	0	0	
10	Principal Payments Received from Ultimate Recipients of IRP Loans			0		
11	Principal Payments Received from Ultimate Recipients of REDL Loans			0		
12	<b>TOTAL (Sum of 1 thru 9)</b>	<b>\$104,275,188</b>	<b>\$5,452,633</b>	<b>\$1,507,969</b>	<b>\$6,960,602</b>	

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

**PART R. POWER REQUIREMENTS DATA BASE**

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



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

**PART S. ENERGY EFFICIENCY PROGRAMS**

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

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

(All investments refer to your most recent CFC Loan Agreement)

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

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

(All investments refer to your most recent CFC Loan Agreement)

**7a - PART II. LOAN GUARANTEES**

Line No.	Organization & Guarantee Beneficiary (a)	Maturity Date of Guarantee Obligation (b)	Original Amount (\$) (c)	Performance Guarantee Exposure or Loan Balance (\$) (d)	Available Loans (Covered by Guarantees) (e)
1	Mid Kansas Electric Company	03/30/2037	5,637,300	4,928,844	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
<b>TOTALS (Line 1 thru 5)</b>			<b>5,637,300</b>	<b>4,928,844</b>	<b>0</b>

**7a - PART III. LOANS**

Line No.	Name of Organization (a)	Maturity Date (b)	Original Amount (\$) (c)	Loan Balance (\$) (d)	Available Loans (e)
1	EMPLOYEES, OFFICERS, DIRECTORS		13,813	3,820	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
<b>TOTALS (Line 1 thru 5)</b>			<b>13,813</b>	<b>3,820</b>	<b>0</b>

**7a - PART IV. TOTAL INVESTMENTS AND LOANS GUARANTEES**

1	TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Column e + Part III, Totals - Column d + Column e)			<b>7,287,929</b>
2	LARGER OF (a) OR (b)			<b>16,693,488</b>
	a.	15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)	<b>16,693,488</b>	
	b.	50 percent of Total Equity (CFC Form 7, Part C, Line 35)	<b>945,445</b>	

UNAUDITED



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

UNAUDITED



NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT		BORROWER NAME	Southern Pioneer Electric Co ELECT YOUR CO_
		BORROWER DESIGNATION	KS060 SELECT ID
		ENDING DATE	12/31/2013
2011 TIER		-	
2012 TIER		-	
2013 TIER		1.30	
2011 OTIER		-	
2012 OTIER		-	
2013 OTIER		0.99	
2011 MDSC		-	
2012 MDSC		-	
2013 MDSC		1.20	
2011 DSC		-	
2012 DSC		-	
2013 DSC		1.40	
2011 ODSC		-	
2012 ODSC		-	
2013 ODSC		1.16	
<b>2% of Total Margins &amp; Equity</b>		<b>37,818</b>	
<b>Total Long-Term Leases</b>		<b>23,948</b>	
<b>1/3 of the Lease portion</b>		<b>(4,623)</b>	
<b>Pat Cap (Cash) portion</b>		<b>889,666</b>	

UNAUDITED



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

UNAUDITED



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

UNAUDITED



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



UNAUDITED



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

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

**CFC FORM 7 DATA ERROR AND WARNING CHECKS**

**PART A. STATEMENT OF OPERATIONS**

BALANCE CHECK RESULTS		Balance Check - Revenue		Comments
<div style="border: 1px solid black; padding: 5px; width: 30px; text-align: center; margin-bottom: 5px;">0</div> Needs Attention	1. Operating Revenue and Patronage Capital <a href="#">Part A, Line 1(b), Page 1</a>	66,710,186		0
	12. TOTAL Revenue Received From Sales of Electric Energy <a href="#">Part R, Line 12(d), Page 5</a>	65,184,119		0
	13. Transmission Revenue <a href="#">Part R, Line 13(d), Page 5</a>	1,526,067		0
	14. Other Electric Revenue <a href="#">Part R, Line 14(d), Page 5</a>	0		0
	Total Lines 12(d), 13(d) & 14(d)	66,710,186		
	Difference	0	Matches	

BALANCE CHECK RESULTS		Balance Check - Cost of Purchases and Generation		Comments
<div style="border: 1px solid black; padding: 5px; width: 30px; text-align: center; margin-bottom: 5px;">0</div> Needs Attention	2. Power Production Expense <a href="#">Part A, Line 2(b), Page 1</a>	0		0
	3. Cost of Purchased Power <a href="#">Part A, Line 3(b), Page 1</a>	47,539,989		0
	4. Transmission Expense <a href="#">Part A, Line 4(b), Page 1</a>	1,063,550		0
	5. Regional Market Operations Expense <a href="#">Part A, Line 5(b), Page 1</a>	0		0
	Total Lines 2(b) thru 5(b)	48,603,539		
	18. Cost of Purchases and Generation <a href="#">Part R, Line 18(d), Page 5</a>	48,603,539		0
	Difference	0	Matches	

BALANCE CHECK RESULTS		Balance Check - Cost of Purchased Power		Comments
<div style="border: 1px solid black; padding: 5px; width: 30px; text-align: center; margin-bottom: 5px;">0</div> Needs Attention	3. Cost of Purchased Power <a href="#">Part A, Line 3(b), Page 1</a>	47,539,989		0
	TOTALS (Cost) <a href="#">Part L, Line 21(f), Page 3</a>	47,539,989		0
	Difference	0	Matches	

**FORM 7 LINE ITEMS THAT SHOULD NOT EQUAL ZERO**

LINE ITEM	
1. Operating Revenue and Patronage Capital	Line 1 is greater than ZERO.
3. Cost of Purchased Power	Line 3 is greater than ZERO.
6. Distribution Expense - Operation	Line 6 is greater than ZERO.
7. Distribution Expense - Maintenance	Line 7 is greater than ZERO.
8. Consumer Accounts Expense	Line 8 is greater than ZERO.
9. Customer Service and Informational Expense	Line 9 is greater than ZERO.
11. Administrative and General Expense	Line 11 is greater than ZERO.
12. Total Operation & Maintenance Expense (2 thru 11)	Line 12 is greater than ZERO.
13. Depreciation & Amortization Expense	Line 13 is greater than ZERO.
16. Interest on Long-Term Debt	Line 16 is greater than ZERO.
20. Total Cost of Electric Service (12 thru 19)	Line 20 is greater than ZERO.
29. Patronage Capital or Margins (21 thru 28)	Line 29 is a NON-ZERO value.

**PART C. BALANCE SHEET**

BALANCE CHECK RESULTS		Balance Check - Balance Sheet		Comments
<div style="border: 1px solid black; padding: 5px; width: 30px; text-align: center; margin-bottom: 5px;">0</div> Needs Attention	28. Total Assets & Other Debits (5+14+26+27) <a href="#">Part C, Line 28, Page 2</a>	118,603,637		0
	51. Total Liabilities & Other Credits (35+38+41+49+50) <a href="#">Part C, Line 51, Page 2</a>	118,603,637		0
	Difference	0	Matches	

CFC FORM 7 DATA ERROR AND WARNING CHECKS

Balance Check - Current Maturities Long-Term Debt

38. Total Long-Term Debt	102,688,151	If a co-op has long term debt listed in Line 38. Total LTD. A portion of this debt will be due in the next 12 months. This portion should be reported in Line 45. Current Maturities LTD and Line 46. Current Maturities LTD-Economic Dev.
45. Current Maturities Long-Term Debt	1,587,037	
46. Current Maturities Long-Term Debt-Economic Dev.	0	

7. Investment in Subsidiary Companies <a href="#">Part C, Line 7, Page 2</a>		Comments
	8,644,978	0
8. Invest. in Assoc. Org. - Patronage Capital <a href="#">Part C, Line 8, Page 2</a>	0	0
9. Invest. in Assoc. Org. - Other - General Funds <a href="#">Part C, Line 9, Page 2</a>	865061	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds <a href="#">Part C, Line 10, Page 2</a>	0	0
<b>Total Lines 7, 8, 9 &amp; 10</b>	<b>9,510,039</b>	0
7a - Part I - Investments in Associated Organizations		
Column (b) - Included (\$) <a href="#">Part I, Subtotal (b)</a>	0	0
Column (c) - Excluded (\$) <a href="#">Part I, Subtotal (c)</a>	9510039.13	0
Column (d) - Income or Loss <a href="#">Part I, Subtotal (d)</a>	0	0
<b>Total Difference</b>	<b>9,510,039</b>	0 Matches

**BALANCE CHECK RESULTS**

0 Please Review

1 Matches

11. Investments in Economic Development Projects <a href="#">Part C, Line 11, Page 2</a>		Comments
	0	0
7a - Part I - Investments in Economic Development Projects		
Column (b) - Included (\$) <a href="#">Part I, Subtotal (b)</a>	0	0
Column (c) - Excluded (\$) <a href="#">Part I, Subtotal (c)</a>	0	0
Column (d) - Income or Loss <a href="#">Part I, Subtotal (d)</a>	0	0
<b>Total Difference</b>	<b>0</b>	0 Matches

**BALANCE CHECK RESULTS**

0 Please Review

1 Matches

12. Other Investments <a href="#">Part C, Line 12, Page 2</a>		Comments
	428,730	0
7a - Part I - Other Investments		
Column (b) - Included (\$) <a href="#">Part I, Subtotal (b)</a>	428729.52	0
Column (c) - Excluded (\$) <a href="#">Part I, Subtotal (c)</a>	0	0
Column (d) - Income or Loss <a href="#">Part I, Subtotal (d)</a>	0	0
<b>Total Difference</b>	<b>428,730</b>	0 Matches

**BALANCE CHECK RESULTS**

0 Please Review

1 Matches

13. Special Funds <a href="#">Part C, Line 13, Page 2</a>		Comments
	0	0
7a - Part I - Special Funds		
Column (b) - Included (\$) <a href="#">Part I, Subtotal (b)</a>	0	0
Column (c) - Excluded (\$) <a href="#">Part I, Subtotal (c)</a>	0	0
Column (d) - Income or Loss <a href="#">Part I, Subtotal (d)</a>	0	0
<b>Total Difference</b>	<b>0</b>	0 Matches

**BALANCE CHECK RESULTS**

0 Please Review

1 Matches

CFC FORM 7 DATA ERROR AND WARNING CHECKS

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

**CFC FORM 7 DATA ERROR AND WARNING CHECKS**

**PART E. CHANGES IN UTILITY PLANT**

		Balance Check - Changes in Utility Plant	
BALANCE CHECK RESULTS			Comments
<div style="border: 1px solid black; padding: 5px; width: fit-content;"> <div style="text-align: center; border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">0</div> <p style="margin: 5px 0 0 0;"><b>Needs Attention</b></p> <div style="text-align: center; border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 5px 0 0 0; display: flex; align-items: center; justify-content: center;">1</div> <p style="margin: 5px 0 0 0;">Matches</p> </div>	1. Total Utility Plant in Service <a href="#">Part C, Line 1, Page 2</a>	103,654,040	0
	SUBTOTAL: (1 thru 11) <a href="#">Part E, Line 12(e), Page 3</a>	103,654,040	0
	<b>Difference</b>	<b>0</b>	<b>Matches</b>
<div style="border: 1px solid black; padding: 5px; width: fit-content;"> <div style="text-align: center; border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">0</div> <p style="margin: 5px 0 0 0;"><b>Needs Attention</b></p> <div style="text-align: center; border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 5px 0 0 0; display: flex; align-items: center; justify-content: center;">1</div> <p style="margin: 5px 0 0 0;">Matches</p> </div>	2. Construction Work in Progress <a href="#">Part C, Line 2, Page 2</a>	7,635,879	0
	Construction Work in Progress <a href="#">Part E, Line 13(e), Page 3</a>	7,635,879	0
	<b>Difference</b>	<b>0</b>	<b>Matches</b>
<div style="border: 1px solid black; padding: 5px; width: fit-content;"> <div style="text-align: center; border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">0</div> <p style="margin: 5px 0 0 0;"><b>Needs Attention</b></p> <div style="text-align: center; border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 5px 0 0 0; display: flex; align-items: center; justify-content: center;">1</div> <p style="margin: 5px 0 0 0;">Matches</p> </div>	3. Total Utility Plant (1+2) <a href="#">Part C, Line 3, Page 2</a>	111,289,919	0
	TOTAL UTILITY PLANT (12+13) <a href="#">Part E, Line 14(e), Page 3</a>	111,289,919	0
	<b>Difference</b>	<b>0</b>	<b>Matches</b>

**PART L. KWH PURCHASED AND TOTAL COST**

		Balance Check - Total KWH Purchased	
BALANCE CHECK RESULTS			Comments
<div style="border: 1px solid black; padding: 5px; width: fit-content;"> <div style="text-align: center; border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">0</div> <p style="margin: 5px 0 0 0;"><b>Needs Attention</b></p> <div style="text-align: center; border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 5px 0 0 0; display: flex; align-items: center; justify-content: center;">1</div> <p style="margin: 5px 0 0 0;">Matches</p> </div>	TOTALS (KWH Purchased) <a href="#">Part L, Line 21(e), Page 3</a>	749,492,017	0
	16. TOTAL KWH Purchased <a href="#">Part R, Line 16(d), Page 5</a>	749,492,017	0
	<b>Difference</b>	<b>0</b>	<b>Matches</b>

**PART O. LONG-TERM DEBT SERVICE REQUIREMENTS**

		Balance Check - Long-Term Debt Service Requirements	
BALANCE CHECK RESULTS			Comments
<div style="border: 1px solid black; padding: 5px; width: fit-content;"> <div style="text-align: center; border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">0</div> <p style="margin: 5px 0 0 0;"><b>Needs Attention</b></p> <div style="text-align: center; border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 5px 0 0 0; display: flex; align-items: center; justify-content: center;">1</div> <p style="margin: 5px 0 0 0;">Matches</p> </div>	38. Total Long-Term Debt (36 + 37) <a href="#">Part C, Line 38, Page 2</a>	102,688,151	0
	45. Current Maturities Long-Term Debt <a href="#">Part C, Line 45, Page 2</a>	1,587,037	0
	46. Current Maturities Long-Term Debt-Economic Dev. <a href="#">Part C, Line 46, Page 2</a>	0	0
	<b>Total Lines 38+45+46</b>	<b>104,275,188</b>	<b>0</b>
	Total Balance End of Year <a href="#">Part O, Line 12, Page 4</a>	104,275,188	0
	<b>Difference</b>	<b>0</b>	<b>Matches</b>

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

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See Attached Sheet

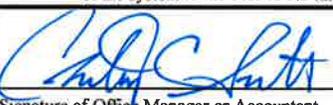
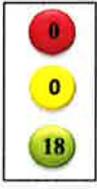
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1. Under the purchase agreement made regarding the acquisition of the Aquila assets and service territory, Southern Pioneer was restricted from implementing a rate increase until April 1, 2009. On June 15, 2009, an application to change rates was submitted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



<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	<b>SELECT YOUR CO. OP ID BELOW</b>
	<b>BORROWER DESIGNATION</b>	<b>SELECT ID</b>
	<b>ENDING DATE</b>	12/31/2012

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

<b>CERTIFICATION</b> We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.	<b>BALANCE CHECK RESULTS</b>	<b>AUTHORIZATION CHOICES</b>
Signature of Office Manager or Accountant:  Date: 5-3-13 Signature of Manager:  Date: 5-3-13	 Needs Attention Please Review Matches	A. NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO B. Will you authorize CFC to share your data with other cooperatives? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

**PART A. STATEMENT OF OPERATIONS**

ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	58,914,825	56,740,930	61,373,000	4,804,346
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	45,347,282	41,119,605	44,018,000	3,224,991
4. Transmission Expense	789,649	869,526	827,000	87,112
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	2,998,013	3,682,635	3,514,000	392,542
7. Distribution Expense - Maintenance	1,518,929	1,517,405	1,525,000	115,019
8. Consumer Accounts Expense	1,292,172	1,297,766	1,453,000	69,157
9. Customer Service and Informational Expense	68,128	183,709	175,000	10,204
10. Sales Expense	12,674	5,364	17,000	242
11. Administrative and General Expense	1,266,887	1,864,940	1,371,000	161,124
12. Total Operation & Maintenance Expense (2 thru 11)	53,293,734	50,540,950	52,900,000	4,060,391
13. Depreciation & Amortization Expense	2,444,085	2,465,378	2,532,000	206,089
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	352,221	99,322	500,000	99,322
16. Interest on Long-Term Debt	3,538,968	5,062,529	5,426,000	444,076
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	275,476	92,934	28,000	7,835
19. Other Deductions	155,124	474,530	458,000	22,702
20. Total Cost of Electric Service (12 thru 19)	60,059,608	58,735,643	61,844,000	4,840,415
21. Patronage Capital & Operating Margins (1 minus 20)	(1,144,783)	(1,994,713)	(471,000)	(36,069)
22. Non Operating Margins - Interest	869	791	0	65
23. Allowance for Funds Used During Construction	0	0	0	0
24. Income (Loss) from Equity Investments	1,415,012	1,751,293	1,100,000	1,751,293
25. Non Operating Margins - Other	(12,666)	14,833	12,000	1
26. Generation & Transmission Capital Credits	0	0	0	0
27. Other Capital Credits & Patronage Dividends	272,500	368,844	295,000	9,035
28. Extraordinary Items	0	0	0	0
29. Patronage Capital or Margins (21 thru 28)	530,932	141,048	936,000	1,724,325

**PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT**

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR	THIS YEAR		LAST YEAR	THIS YEAR
	(a)	(b)		(a)	(b)
1. New Services Connected	156	197	5. Miles Transmission	302	302
2. Services Retired	1	36	6. Miles Distribution Overhead	801	801
3. Total Services In Place	18,942	19,103	7. Miles Distribution Underground	18	18
4. Idle Services (Exclude Seasonal)	1,730	1,802	8. Total Miles Energized (5+6+7)	1,121	1,121





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**PART C. BALANCE SHEET**

ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	87,843,683	29. Memberships	0
2. Construction Work in Progress	21,149,156	30. Patronage Capital	1,433,873
<b>3. Total Utility Plant (1+2)</b>	<b>108,992,839</b>	31. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	25,049,535	32. Operating Margins - Current Year	(1,994,713)
<b>5. Net Utility Plant (3-4)</b>	<b>83,943,304</b>	33. Non-Operating Margins	2,135,761
6. Nonutility Property - Net	0	34. Other Margins & Equities	(3,345,512)
7. Investment in Subsidiary Companies	7,120,967	<b>35. Total Margins &amp; Equities (29 thru 34)</b>	<b>(1,770,591)</b>
8. Invest. in Assoc. Org. - Patronage Capital	0	36. Long-Term Debt CFC (Net)	0
9. Invest. in Assoc. Org. - Other - General Funds	653,813	37. Long-Term Debt - Other (Net)	101,185,834
10. Invest in Assoc. Org. - Other - Nongeneral Funds	0	<b>38. Total Long-Term Debt (36 + 37)</b>	<b>101,185,834</b>
11. Investments in Economic Development Projects	0	39. Obligations Under Capital Leases - Non current	96,519
12. Other Investments	2,755,276	40. Accumulated Operating Provisions - Asset Retirement Obligations	
13. Special Funds	0	<b>41. Total Other Noncurrent Liabilities (39+40)</b>	<b>96,519</b>
<b>14. Total Other Property &amp; Investments (6 thru 13)</b>	<b>10,530,056</b>	42. Notes Payable	3,337,395
15. Cash-General Funds	1,599,976	43. Accounts Payable	5,326,024
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits	885,322
17. Special Deposits	0	45. Current Maturities Long-Term Debt	1,500,980
18. Temporary Investments	0	46. Current Maturities Long-Term Debt-Economic Dev.	0
19. Notes Receivable - Net	100,961	47. Current Maturities Capital Leases	22,748
20. Accounts Receivable - Net Sales of Energy	4,309,267	48. Other Current & Accrued Liabilities	1,950,056
21. Accounts Receivable - Net Other	424,844	<b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>	<b>13,022,525</b>
22. Renewable Energy Credits	0	50. Deferred Credits	818,297
23. Materials & Supplies - Electric and Other	662,643	<b>51. Total Liabilities &amp; Other Credits (35+38+41+49+50)</b>	<b>113,352,584</b>
24. Prepayments	208,623		
25. Other Current & Accrued Assets	1,900,294	<b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>	
<b>26. Total Current &amp; Accrued Assets (15 thru 25)</b>	<b>9,206,608</b>	Balance Beginning of Year	10,710,745
27. Deferred Debits	9,672,616	Amounts Received This Year (Net)	1,146,975
<b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>	<b>113,352,584</b>	<b>TOTAL Contributions-In-Aid-Of-Construction</b>	<b>11,857,720</b>

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

See Attached Sheet

1. Under the purchase agreement made regarding the acquisition of the Aquila assets and service territory, Southern Pioneer was restricted from implementing a rate increase until April 1, 2009. On June 15, 2009, an application to change rates was submitted to the Kansas Corporation Commission (KCC) for approval, and on January 14, 2010, an overall rate increase of 9.6% was approved by the KCC. On December 20, 2011, Southern Pioneer submitted to the KCC a rate application requesting an overall increase of 10.3% (\$6,112,948) split between retail tariffs and the local access charge tariff. In late June 2012, KCC issued a final ruling. In August 2012, Southern Pioneer implemented a general rate increase which is expected to provide an additional \$5,000,000 in revenues annually.
2. Based on an annual actuary study of Southern Pioneer's pension plan, Southern Pioneer recognizes Other Comprehensive Income, a Projected Pension Obligation, and Pension Plan Assets. The annual Other Comprehensive Income amount is amortized over a 20 year period.
3. Southern Pioneer bought out of the RUS program on October 24, 2011, using funds borrowed from CoBank.
4. Southern Pioneer's electric revenue is billed on cycles throughout each month based on company's readings. As of December 31, 2012, Southern Pioneer's electric revenue includes an estimated unbilled revenue amount of \$ 1,900,294.
5. In November 2010, Southern Pioneer leased two Sherman Reilly trailers, a puller tensioner trailer and a bull wheel tensioner trailer, from Farm Credit Leasing Services Corporation. As of December 31, 2012, the amount leased equaled \$ 119,266.69. Pioneer Electric guarantees these leases.
6. As of December 31, 2012, the CoBank Line of Credit (LOC) was \$7,500,000 with \$4,162,605 available.
7. During 2010, Southern Pioneer completed and received board approval on a 2011-2014 Construction Work Plan in the approximate amount of \$51,000,000. Southern Pioneer is currently updating the construction work plan for 2013-2016.
8. Southern Pioneer guarantees a portion of the balance in the amount of 4.37% of two MKEC loans. As of December 31, 2012, the outstanding MKEC debt guaranteed by Southern Pioneer equaled \$5,013,991.69.
9. Southern Pioneer advanced \$21,000,000 of new CoBank debt in May 2011. In addition, new CoBank funds were also advanced in October 2011 to pay off existing RUS debt of \$54,001,835.53 and RUS loan premiums of \$9,686,403.84. CoBank also approved a construction work plan loan of \$30,000,000. In 2012, \$9,000,000 of this loan had been advanced. Pioneer Electric guarantees all of Southern Pioneer's debt.
10. On December 29, 2006, Southern Pioneer's system received damage from an ice storm which moved through its service territory. During 2007, Southern Pioneer submitted a FEMA project list which totaled \$4,719,822.53. As of December 31, 2012, Southern Pioneer has received \$3,893,903.35 from FEMA and the State of Kansas for completed construction on approved projects.



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**PART E. CHANGES IN UTILITY PLANT**

	PLANT ITEM	BALANCE BEGINNING OF YEAR (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE END OF YEAR (e)
1	Distribution Plant Subtotal	40,211,786	1,467,068	710,946	0	40,967,908
2	General Plant Subtotal	4,033,428	842,842	378,303	0	4,497,966
3	Headquarters Plant	1,652,617	(3,000)	0	0	1,649,617
4	Intangibles	0	0	0	0	0
5	Transmission Plant Subtotal	17,156,269	16,181	2,643	0	17,169,808
6	Regional Transmission and Market Operation Plant	0	0	0	0	0
7	Production Plant - Steam	0	0	0	0	0
8	Production Plant - Nuclear	0	0	0	0	0
9	Production Plant - Hydro	0	0	0	0	0
10	Production Plant - Other	0	0	0	0	0
11	All Other Utility Plant	23,558,384	0	0	0	23,558,384
12	<b>SUBTOTAL: (1 thru 11)</b>	<b>86,612,484</b>	<b>2,323,091</b>	<b>1,091,892</b>	<b>0</b>	<b>87,843,683</b>
13	Construction Work in Progress	12,304,058	8,845,098			21,149,156
14	<b>TOTAL UTILITY PLANT (12+13)</b>	<b>98,916,542</b>	<b>11,168,189</b>	<b>1,091,892</b>	<b>0</b>	<b>108,992,839</b>

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

Those sections refer to data on "Analysis of Accumulated Provision for Depreciation" (F),

"Materials and Supplies" (G), "Annual Meeting and Board Data" (N), and "Conservation Data" (P).

**PART H. SERVICE INTERRUPTIONS**

	ITEM	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	TOTAL (e)
		Power Supplier (a)	Major Event (b)	Planned (c)	All Other (d)	
1.	Present Year	36.90	0.00	24.10	119.00	180.00
2.	Five-Year Average	19.71	85.62	14.01	111.96	231.30

**PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS**

1.	Number of Full Time Employees	50	4. Payroll - Expensed	2,675,851
2.	Employee - Hours Worked - Regular Time	114,552	5. Payroll - Capitalized	812,223
3.	Employee - Hours Worked - Overtime	7,015	6. Payroll - Other	501,793

**PART J. PATRONAGE CAPITAL**

	ITEM	THIS YEAR (a)	CUMULATIVE (b)	PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE	
				1. Amount Due Over 60 Days:	2. Amount Written Off During Year:
1.	General Retirement	0	0	273,790	
2.	Special Retirements	0	0	104,171	
3.	<b>Total Retirements (1+2)</b>	<b>0</b>	<b>0</b>		
4.	Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	0			
5.	Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	0			
6.	<b>Total Cash Received (4+5)</b>	<b>0</b>			

**PART L. KWH PURCHASED AND TOTAL COST**

	NAME OF SUPPLIER (a)	CFC USE ONLY SUPPLIER CODE (b)	RENEWABLE ENERGY PROGRAM NAME (c)	RENEWABLE FUEL TYPE (d)	KWH PURCHASED (e)	TOTAL COST (f)	AVERAGE COST PER KWH (cents) (g)	INCLUDED IN TOTAL COST		
								FUEL COST ADJUSTMENT (h)	WHEELING & OTHER CHARGES (or Credits) (i)	COMMENTS (j)
1.	Mid Kansas Electric Company LLC (KS)			0 None	729,432,095	41,119,605	5.64	26,004,049	0	Comments
2.				0 None	0	0	0.00	0	0	Comments
3.				0 None	0	0	0.00	0	0	Comments
4.				0 None	0	0	0.00	0	0	Comments
5.	<b>TOTALS</b>				<b>729,432,095</b>	<b>41,119,605</b>	<b>5.64</b>	<b>26,004,049</b>	<b>0</b>	



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**PART L. KWH PURCHASED AND TOTAL COST (Continued)**

<b>COMMENTS</b>	
1.	
2.	
3.	
4.	

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

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

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

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

**PART O. LONG-TERM DEBT SERVICE REQUIREMENTS**

	NAME OF LENDER	BALANCE END OF YEAR	BILLED THIS YEAR			CFC USE ONLY (d)
			INTEREST (a)	PRINCIPAL (b)	TOTAL (c)	
1	National Rural Utilities Cooperative Finance Corporation	0	0	0	0	
2	NCSC	0	0	0	0	
3	Farmer Mac	0	0	0	0	
4	CoBank, ACB	98,022,186	5,055,779	1,426,230	6,482,008	
5	Retirement Plan	4,664,628	0	0	0	
6		0	0	0	0	
7		0	0	0	0	
8		0	0	0	0	
9		0	0	0	0	
10		0	0	0	0	
11		0	0	0	0	
12	<b>TOTAL (Sum of 1 thru 11)</b>	<b>\$102,686,814</b>	<b>\$5,055,779</b>	<b>\$1,426,230</b>	<b>\$6,482,008</b>	



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**PART R. POWER REQUIREMENTS DATA BASE**

CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JANUARY CONSUMERS (a)	DECEMBER CONSUMERS (b)	AVERAGE CONSUMERS (c)	TOTAL KWH SALES AND REVENUE (d)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	12,914	12,950	12,932	
	b. KWH Sold				129,775,858
	c. Revenue				14,807,976
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
3. Irrigation Sales	a. No. Consumers Served	15	22	19	
	b. KWH Sold				2,204,252
	c. Revenue				240,268
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,121	4,159	4,140	
	b. KWH Sold				143,693,038
	c. Revenue				15,172,396
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	22	24	23	
	b. KWH Sold				422,059,796
	c. Revenue				24,651,244
6. Public Street & Highway Lighting	a. No. Consumers Served	142	146	144	
	b. KWH Sold				2,290,010
	c. Revenue				619,288
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
8. Sales for Resales-RUS Borrowers	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
<b>10. TOTAL No. of Consumers (lines 1a thru 9a)</b>		<b>17,214</b>	<b>17,301</b>	<b>17,258</b>	<b>0</b>
<b>11. TOTAL KWH Sold (lines 1b thru 9b)</b>					<b>700,022,954</b>
<b>12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)</b>					<b>55,491,172</b>
13. Transmission Revenue					0
14. Other Electric Revenue					1,249,758
15. KWH - Own Use					603,585
16. TOTAL KWH Purchased					729,432,095
17. TOTAL KWH Generated					0
18. Cost of Purchases and Generation					41,989,131
19. Interchange - KWH - Net					0
20. Peak - Sum All KW Input (Metered)					137,042

Non-coincident   
  Coincident



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**PART S. ENERGY EFFICIENCY PROGRAMS**

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



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		ENDING DATE	12/31/2012	
(All investments refer to your most recent CFC Loan Agreement)				
<b>7a - PART 1 - INVESTMENTS</b>				
DESCRIPTION (a)	INCLUDED (\$) (b)	EXCLUDED (\$) (c)	INCOME OR LOSS (d)	
<b>2. INVESTMENTS IN ASSOCIATED ORGANIZATIONS</b>				
5	MID-KANSAS ELECTRIC COMPANY	0	7,120,967	0
6	COBANK-MEMBERSHIP	0	1,000	0
7	COBANK-PATRONAGE	0	652,813	0
8		0	0	0
Subtotal (Line 5 thru 8)		0	7,774,780	0
<b>3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS</b>				
9		0	0	0
10		0	0	0
11		0	0	0
12		0	0	0
Subtotal (Line 9 thru 12)		0	0	0
<b>4. OTHER INVESTMENTS</b>				
13	OTHER INVESTMENTS- & PIONEER COMMUNICATIONS	265,700	0	0
14	FEDERATED RURAL INS EX	73,179	0	0
15	NISC CAPITAL CREDITS	36,067	0	0
16	RESTRICTED ASSETS-RETIREMENT PLAN	0	2,380,330	0
Subtotal (Line 13 thru 16)		374,946	2,380,330	0
<b>5. SPECIAL FUNDS</b>				
17		0	0	0
18		0	0	0
19		0	0	0
20		0	0	0
Subtotal (Line 17 thru 20)		0	0	0
<b>6. CASH - GENERAL</b>				
21	FNB - LIBERAL	0	234,635	0
22	WELLS FARGO & CLEARING ACCT & WORKING FUNDS	989,267	267,124	0
23	PEOPLES BANK	0	47,562	0
24	GRANT COUNTY BANK	0	61,386	0
Subtotal (Line 21 thru 24)		989,267	610,708	0
<b>7. SPECIAL DEPOSITS</b>				
25		0	0	0
26		0	0	0
27		0	0	0
28		0	0	0
Subtotal (Line 25 thru 28)		0	0	0
<b>8. TEMPORARY INVESTMENTS</b>				
29		0	0	0
30		0	0	0
31		0	0	0
32		0	0	0
Subtotal (Line 29 thru 32)		0	0	0
<b>9. ACCOUNT &amp; NOTES RECEIVABLE - NET</b>				
33	NOTES RECEIVABLE-EMPLOYEE COMPUTER CONTRACTS	7,226	0	0
34	NOTES RECEIVABLE-LINE EXTENSION	93,735	0	0
35	ACCOUNTS RECEIVABLE-NET	424,844	0	0
36		0	0	0
Subtotal (Line 33 thru 36)		525,805	0	0
<b>10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED</b>				
37		0	0	0
38		0	0	0
39		0	0	0
40		0	0	0
Subtotal (Line 37 thru 40)		0	0	0
<b>Total</b>		<b>1,890,019</b>	<b>10,765,818</b>	<b>0</b>





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(All investments refer to your most recent CFC Loan Agreement)

**7a - PART II. LOAN GUARANTEES**

Line No.	Organization & Guarantee Beneficiary (a)	Maturity Date of Guarantee Obligation (b)	Original Amount (\$) (c)	Performance Guarantee Exposure or Loan Balance (\$) (d)	Available Loans (Covered by Guarantees) (e)
1	Mid Kansas Electric Company	03/30/2037	5,637,300	5,013,992	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
<b>TOTALS (Line 1 thru 5)</b>			<b>5,637,300</b>	<b>5,013,992</b>	<b>0</b>

**7a - PART III. LOANS**

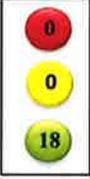
Line No.	Name of Organization (a)	Maturity Date (b)	Original Amount (\$) (c)	Loan Balance (\$) (d)	Available Loans (e)
1	EMPLOYEES, OFFICERS, DIRECTORS		13,813	7,226	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
<b>TOTALS (Line 1 thru 5)</b>			<b>13,813</b>	<b>7,226</b>	<b>0</b>

**7a - PART IV. TOTAL INVESTMENTS AND LOANS GUARANTEES**

1	TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Column e + Part III, Totals - Column d + Column e)			<b>6,911,236</b>
2	LARGER OF (a) OR (b)			<b>16,348,926</b>
	a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)			<b>16,348,926</b>
	b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)			<b>(885,296)</b>

# 2011 Year

<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER DESIGNATION</b> KS0060 <b>BORROWER NAME</b> SOUTHERN PIONEER ELECTRIC COMPANY <b>ENDING DATE</b> 12/31/2011
Submit one electronic copy and one signed hard copy to CFC. Round all numbers to the nearest dollar.	

CERTIFICATION	BALANCE CHECK RESULTS	AUTHORIZATION CHOICES
We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.		<b>A. NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA?</b>
Signature of Office Manager or Accountant <span style="float: right;">Date</span>  5-3-13		<input checked="" type="radio"/> YES <input type="radio"/> NO
Signature of Manager <span style="float: right;">Date</span>  5-3-13		<b>B. Will you authorize CFC to share your data with other cooperatives?</b>
		<input checked="" type="radio"/> YES <input type="radio"/> NO

ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR	THIS YEAR	BUDGET	
	(a)	(b)	(c)	
1. Operating Revenue and Patronage Capital	58,322,890	58,914,825	63,370,000	4,638,904
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	45,268,418	45,347,282	49,283,000	3,346,045
4. Transmission Expense	789,170	789,649	714,000	69,066
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	2,401,071	2,998,013	2,605,000	259,424
7. Distribution Expense - Maintenance	1,170,652	1,518,929	1,343,000	106,054
8. Consumer Accounts Expense	290,700	1,292,172	1,400,000	95,359
9. Customer Service and Informational Expense	33,938	68,128	42,000	14,687
10. Sales Expense	7,615	12,674	8,000	0
11. Administrative and General Expense	1,180,208	1,266,887	1,323,000	141,324
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>52,218,772</b>	<b>53,293,734</b>	<b>56,718,000</b>	<b>4,031,959</b>
13. Depreciation & Amortization Expense	2,201,657	2,444,085	2,615,000	205,168
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	1,054,289	352,221	120,000	352,221
16. Interest on Long-Term Debt	2,438,148	3,538,968	3,640,000	425,925
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	792,193	275,476	121,000	2,090
19. Other Deductions	30,492	155,124	35,000	37,874
<b>20. Total Cost of Electric Service (12 thru 19)</b>	<b>58,735,551</b>	<b>60,059,608</b>	<b>63,249,000</b>	<b>5,055,237</b>
<b>21. Patronage Capital &amp; Operating Margins (1 through 20)</b>	<b>(412,661)</b>	<b>(1,144,783)</b>	<b>121,000</b>	<b>(416,333)</b>
22. Non Operating Margins - Interest	80	869	0	70
23. Allowance for Funds Used During Construction	0	0	0	1,415,012
24. Income (Loss) from Equity Investments	1,474,761	1,415,012	360,000	0
25. Non Operating Margins - Other	9,335	(12,666)	24,000	0
26. Generation & Transmission Capital Credits	0	0	0	0
27. Other Capital Credits & Patronage Dividends	642,263	272,500	255,000	10,904
28. Extraordinary Items	0	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>1,713,778</b>	<b>530,932</b>	<b>760,000</b>	<b>1,009,653</b>

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR	THIS YEAR		LAST YEAR	THIS YEAR
	(a)	(b)		(a)	(b)
1. New Services Connected	184	156	5. Miles Transmission	302	302
2. Services Retired	0	1	6. Miles Distribution Overhead	801	801
3. Total Services In Place	18,787	18,942	7. Miles Distribution Underground	18	18
4. Idle Services (Exclude Seasonal)	1,581	1,730	<b>8. Total Miles Energized (5+6+7)</b>	<b>1,121</b>	<b>1,121</b>

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		KS0060	
		YEAR ENDING	
		12/31/2011	
<b>PART C. BALANCE SHEET</b>			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	86,612,484	29. Memberships	0
2. Construction Work in Progress	12,304,058	30. Patronage Capital	(810,838)
<b>3. Total Utility Plant (1+2)</b>	<b>98,916,542</b>	31. Operating Margins - Prior Years	1,713,778
4. Accum. Provision for Depreciation and Amort	23,513,700	32. Operating Margins - Current Year	(1,144,783)
<b>5. Net Utility Plant (3-4)</b>	<b>75,402,842</b>	33. Non-Operating Margins	1,675,715
6. Nonutility Property - Net	0	34. Other Margins & Equities	(2,069,556)
7. Investment in Subsidiary Companies	5,423,538	<b>35. Total Margins &amp; Equities (29 thru 34)</b>	<b>(635,684)</b>
8. Invest. in Assoc. Org. - Patronage Capital	0	36. Long-Term Debt CFC (Net)	0
9. Invest. in Assoc. Org. - Other - General Funds	535,768	(Payments-Unapplied (\$ )	
10. Invest in Assoc. Org. - Other - Nongeneral Funds	0	37. Long-Term Debt - Other (Net)	92,230,337
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$	
12. Other Investments	1,958,690	<b>38. Total Long-Term Debt (36 + 37)</b>	<b>92,230,337</b>
13. Special Funds	0	39. Obligations Under Capital Leases - Non current	0
<b>14. Total Other Property &amp; Investments (6 thru 13)</b>	<b>7,917,996</b>	40. Accumulated Operating Provisions - Asset Retirement Obligations	0
15. Cash-General Funds	1,603,276	<b>41. Total Other Noncurrent Liabilities (39+40)</b>	<b>0</b>
16. Cash-Construction Funds-Trustee	57	42. Notes Payable	2,709,095
17. Special Deposits	0	43. Accounts Payable	4,532,583
18. Temporary Investments	0	44. Consumers Deposits	727,579
19. Notes Receivable - Net	19,969	45. Current Maturities Long-Term Debt	0
20. Accounts Receivable - Net Sales of Energy	3,977,440	46. Current Maturities Long-Term Debt-Economic Dev.	0
21. Accounts Receivable - Net Other	129,292	47. Current Maturities Capital Leases	0
22. Renewable Energy Credits	0	48. Other Current & Accrued Liabilities	1,799,230
23. Materials & Supplies - Electric and Other	1,216,316	<b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>	<b>9,768,487</b>
24. Prepayments	275,695	50. Deferred Credits	736,135
25. Other Current & Accrued Assets	1,772,373	<b>51. Total Liabilities &amp; Other Credits (35+38+41+49+50)</b>	<b>102,099,275</b>
<b>26. Total Current &amp; Accrued Assets (15 thru 25)</b>	<b>8,994,418</b>		
27. Deferred Debits	9,284,015		
<b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>	<b>102,099,275</b>		
<b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>			
		Balance Beginning of Year	10,292,848
		Amounts Received This Year (Net)	329,045
		<b>TOTAL Contributions-In-Aid-Of-Construction</b>	<b>10,621,893</b>
<b>PART D. THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.</b>			
See Attached Sheet			

1. Under the purchase agreement made regarding the acquisition of the Aquilla assets and service territory, Southern Pioneer was restricted from implementing a rate increase until April 1, 2009. On June 15, 2009, an application to change rates was submitted to the Kansas Corporation Commission (KCC) for approval, and on January 14, 2010, an overall rate increase of 9.6% was approved by the KCC. On December 20, 2011, Southern Pioneer submitted to the KCC a rate application requesting an overall increase of 10.3% (\$6,112,948) split between retail tariffs and the local access charge tariff. The KCC has 240 days from the application date to review and approve the application.
2. Based on an annual actuary study of Southern Pioneer's pension plan, Southern Pioneer recognizes Other Comprehensive Income, a Projected Pension Obligation, and Pension Plan Assets. The annual Other Comprehensive Income amount is amortized over a 20 year period.
3. During 2009 Southern Pioneer requisitioned \$9,580,000 from Rural Utilities Service (RUS) approved "A8" loan. In March of 2010, after fulfilling requirements set in place by RUS, Southern Pioneer requisitioned an additional \$45,057,537 from the "A8" loan. These funds paid off other short-term commitments in place as of December 31, 2009. All RUS debt is guaranteed by Pioneer Electric Cooperative, Inc. Southern Pioneer bought out of the RUS program on October 24, 2011. All existing notes were either paid in full or rescinded.
4. Southern Pioneer's electric revenue is billed on cycles throughout each month based on company's readings. As of December 31, 2011, Southern Pioneer's electric revenue includes an estimated unbilled revenue amount of \$ 1,772,373.
5. In November 2010, Southern Pioneer leased two Sherman Reilly trailers, a puller tensioner trailer and a bull wheel tensioner trailer, from Farm Credit Leasing Services Corporation. As of December 31, 2011, the amount leased equaled \$ 140,875.26.
6. As of December 31, 2011, the CoBank Line of Credit (LOC) was \$7,500,000 with \$6,232,137 available.
7. During 2010, Southern Pioneer completed and received board approval on a 2011-2014 Construction Work Plan in the approximate amount of \$51,000,000.
8. Southern Pioneer guarantees a portion of the balance in the amount of 4.37% of two MKEC loans. As of December 31, 2011, the outstanding MKEC debt guaranteed by Southern Pioneer equaled \$5,501,527.
9. Southern Pioneer advanced \$21,000,000 of new CoBank debt on May 25, 2011. New CoBank funds were also advanced in October 2011 to pay off existing RUS debt of \$54,001,835.53 and RUS loan premiums of \$9,686,403.84. CoBank also approved a construction work plan loan of \$30,000,000. At December 31, 2011, none of the \$30,000,000 loan had been advanced.
10. The estimated unbilled revenue calculation was restated in 2011. This resulted in changes to KWH, Revenue, Current Assets, and Margins.

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION							
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		YEAR ENDING	12/31/2011						
<p>Much of Part E has been consolidated. Enter only the total of "Distribution Plant" (that includes such items as Land and Land Rights, Structures and Improvements and Station Equipment), the total of "General Plant" (items such as Office Furniture, Transportation Equipment) the total of "Transmission Plant" (items such as Land and Land Rights, Roads and Trails), Steam, Nuclear, Hydro, Other Production Plants and "All Other Utility Plant"</p>									
<b>PART E. CHANGES IN UTILITY PLANT</b>									
PLANT ITEM	BALANCE BEGINNING OF YEAR (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE END OF YEAR (e)				
1 Distribution Plant Subtotal	37,156,169	5,023,108	2,472,192	504,701	40,211,786				
2 General Plant Subtotal	4,203,227	34,769	204,568	0	4,033,428				
3 Headquarters Plant	1,649,617	3,000	0	0	1,652,617				
4 Intangibles	0	0	0	0	0				
5 Transmission Plant Subtotal	15,251,789	3,519,658	1,075,391	(539,787)	17,156,269				
6 Regional Transmission and Market Operation Plant	0	0	0	0	0				
7 Production Plant - Steam	0	0	0	0	0				
8 Production Plant - Nuclear	0	0	0	0	0				
9 Production Plant - Hydro	0	0	0	0	0				
10 Production Plant - Other	0	0	0	0	0				
11 All Other Utility Plant	23,558,384	0	0	0	23,558,384				
12 <b>SUBTOTAL: (1 thru 11)</b>	<b>81,819,186</b>	<b>8,580,535</b>	<b>3,752,151</b>	<b>(35,086)</b>	<b>86,612,484</b>				
13 Construction Work in Progress	13,366,556	(1,062,498)			12,304,058				
14 <b>TOTAL UTILITY PLANT (12+13)</b>	<b>95,185,742</b>	<b>7,518,037</b>	<b>3,752,151</b>	<b>(35,086)</b>	<b>98,916,542</b>				
<p>CFC NO LONGER REQUIRES SECTIONS "F", "G", AND "N" DATA  Those sections refer to data on "Analysis of Accumulated Provision for Depreciation" (F),  "Materials and Supplies" (G), "Annual Meeting and Board Data" (N), and "Consortium Data" (P).</p>									
<b>PART H. SERVICE INTERRUPTIONS</b>									
ITEM	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	TOTAL (e)				
	Power Supplier (a)	Major Event (b)	Planned (c)	All Other (d)					
1. Present Year	7.80	39.50	5.30	88.90	141.50				
2. Five-Year Average	52.50	93.30	10.70	114.40	270.90				
<b>PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS</b>									
1. Number of Full Time Employees	46	4. Payroll - Expensed	2,414,712						
2. Employee - Hours Worked - Regular Time	110,871	5. Payroll - Capitalized	735,425						
3. Employee - Hours Worked - Overtime	6,334	6. Payroll - Other	357,926						
<b>PART J. PATRONAGE CAPITAL</b>									
ITEM	THIS YEAR (a)	CUMULATIVE (b)	<b>PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE</b>						
1. General Retirement	0	0	1. Amount Due Over 60 Days: 400,817						
2. Special Retirements	0	0	2. Amount Written Off During Year: 101,342						
3. <b>Total Retirements (1+2)</b>	<b>0</b>	<b>0</b>							
4. Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	0								
5. Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	0								
6. <b>Total Cash Received (4+5)</b>	<b>0</b>								
<b>PART L. KWH PURCHASED AND TOTAL COST</b>									
NAME OF SUPPLIER (a)	CFC USE ONLY SUPPLIER CODE (b)	RENEWABLE ENERGY PROGRAM NAME (c)	RENEWABLE FUEL TYPE (d)	KWH PURCHASED (e)	TOTAL COST (f)	AVERAGE COST PER KWH (cents) (g)	INCLUDED IN TOTAL COST		
							FUEL COST ADJUSTMENT (h)	WHEELING & OTHER CHARGES (or Credits) (i)	COMMENTS (j)
1. Mid Kansas Electric Company LLC (KS)	800494		0 None	718,442,671	45,347,282	6.31	30,410,348	0	Comments
2.			0 None	0	0	0.00	0	0	Comments
3.			0 None	0	0	0.00	0	0	Comments
4.			0 None	0	0	0.00	0	0	Comments
5. <b>TOTALS</b>				<b>718,442,671</b>	<b>45,347,282</b>	<b>6.31</b>	<b>30,410,348</b>	<b>0</b>	

CFC FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION	
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**PART L. KWH PURCHASED AND TOTAL COST (Continued)**

		COMMENTS
1.		
2.		
3.		
4.		

Restated 5/2/13

CFC FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION	
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**PART M. LONG-TERM LEASES (If additional space is needed, use separate sheet)**

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

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

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

**PART O. LONG-TERM DEBT SERVICE REQUIREMENTS**

	NAME OF LENDER	BALANCE END OF YEAR	BILLED THIS YEAR			CFC USE ONLY (d)
			INTEREST (a)	PRINCIPAL (b)	TOTAL (c)	
1	National Rural Utilities Cooperative Finance Corporation	0	0	0	0	
2	NCSC	0	0	0	0	
3	Farmer Mac	0	0	0	0	
4	CoBank, ACB	892,186	1,647,741	648,238	2,295,979	
5	Federal Financing Bank *(Note 9)	0	1,883,394	635,701	2,519,095	
6	CoBank Lease	19,267	7,832	21,609	29,441	
7	Retirement Plan	0	0	0	0	
8		0	0	0	0	
9		0	0	0	0	
10		0	0	0	0	
11		0	0	0	0	
12	<b>TOTAL (Sum of 1 thru 11)</b>	<b>\$92,230,337</b>	<b>\$3,538,967</b>	<b>\$1,305,548</b>	<b>\$4,844,515</b>	

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION			
		KS0060			
		YEAR ENDING	12/31/2011		
PART R. POWER REQUIREMENTS DATA BASE					
CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JANUARY CONSUMERS (a)	DECEMBER CONSUMERS (b)	AVERAGE CONSUMERS (c)	TOTAL KWH SALES AND REVENUE (d)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	12,922	12,918	12,920	
	b. KWH Sold				134,004,623
	c. Revenue				15,249,470
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
3. Irrigation Sales	a. No. Consumers Served	17	16	17	
	b. KWH Sold				2,421,482
	c. Revenue				256,928
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,079	4,120	4,100	
	b. KWH Sold				136,265,931
	c. Revenue				14,858,749
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	21	21	21	
	b. KWH Sold				412,459,634
	c. Revenue				26,802,796
6. Public Street & Highway Lighting	a. No. Consumers Served	164	137	151	
	b. KWH Sold				2,430,671
	c. Revenue				428,229
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
8. Sales for Resales-RUS Borrowers	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
<b>10. TOTAL No. of Consumers (lines 1a thru 9a)</b>		<b>17,203</b>	<b>17,212</b>	<b>17,208</b>	
<b>11. TOTAL KWH Sold (lines 1b thru 9b)</b>					<b>687,582,341</b>
<b>12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)</b>					<b>57,596,172</b>
13. Transmission Revenue					<b>0</b>
14. Other Electric Revenue					<b>1,318,653</b>
15. KWH - Own Use					752,526
16. TOTAL KWH Purchased					<b>718,442,671</b>
17. TOTAL KWH Generated					0
18. Cost of Purchases and Generation					<b>46,136,931</b>
19. Interchange - KWH - Net					0
20. Peak - Sum All KW Input (Metered)					131,981
Non-coincident _____ Coincident <input checked="" type="checkbox"/>					



CFC  
FINANCIAL AND STATISTICAL REPORT

BORROWER DESIGNATION

KS0060

YEAR ENDING

12/31/2011

PART S. ENERGY EFFICIENCY PROGRAMS

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

Restated 5/2/12

CFC INVESTMENTS, LOAN GUARANTEES AND LOANS - DISTRIBUTION (All investments refer to your most recent CFC Loan Agreement) Submit an electronic copy and a signed hard copy to CFC. Round all amounts to the nearest dollar.		BORROWER DESIGNATION KS0060 BORROWER NAME SOUTHERN PIONEER ELECTRIC COMPANY MONTH ENDING 12/31/2011		
7a - PART 1 - INVESTMENTS				
DESCRIPTION (a)	INCLUDED (\$) (b)	EXCLUDED (\$) (c)	INCOME OR LOSS (d)	
<b>2. INVESTMENTS IN ASSOCIATED ORGANIZATIONS</b>				
5	MID-KANSAS ELECTRIC COMPANY	0	5,423,538	0
6	COBANK-MEMBERSHIP	0	1,000	0
7	COBANK-PATRONAGE	0	534,768	0
8		0	0	0
Subtotal (Line 5 thru 8)		0	5,959,306	0
<b>3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS</b>				
9		0	0	0
10		0	0	0
11		0	0	0
12		0	0	0
Subtotal (Line 9 thru 12)		0	0	0
<b>4. OTHER INVESTMENTS</b>				
13	OTHER INVESTMENTS - & PIONEER COMMUNICATIONS	33,377	0	0
14	FEDERATED RURAL INS EX	54,030	0	0
15	NISC CAPITAL CREDITS	27,032	0	0
16	RESTRICTED ASSETS-RETIREMENT PLAN	0	1,844,251	0
Subtotal (Line 13 thru 16)		114,439	1,844,251	0
<b>5. SPECIAL FUNDS</b>				
17		0	0	0
18		0	0	0
19		0	0	0
20		0	0	0
Subtotal (Line 17 thru 20)		0	0	0
<b>6. CASH - GENERAL</b>				
21	FNB - LIBERAL	0	242,248	0
22	WACHOVIA & CLEARING ACCOUNT & WORKING FUNDS	1,001,044	251,015	0
23	PEOPLES BANK	0	28,863	0
24	GRANT COUNTY BANK	0	80,107	0
Subtotal (Line 21 thru 24)		1,001,044	602,233	0
<b>7. SPECIAL DEPOSITS</b>				
25		0	0	0
26		0	0	0
27		0	0	0
28		0	0	0
Subtotal (Line 25 thru 28)		0	0	0
<b>8. TEMPORARY INVESTMENTS</b>				
29		0	0	0
30		0	0	0
31		0	0	0
32		0	0	0
Subtotal (Line 29 thru 32)		0	0	0
<b>9. ACCOUNT &amp; NOTES RECEIVABLE - NET</b>				
33	NOTES RECEIVABLE-EMPLOYEE COMPUTER CONTRACTS	8,735	0	0
34	NOTES RECEIVABLE-LINE EXTENSION	11,234	0	0
35	ACCOUNTS RECEIVABLE-NET	129,292	0	0
36		0	0	0
Subtotal (Line 33 thru 36)		149,261	0	0
<b>10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED</b>				
37		0	0	0
38		0	0	0
39		0	0	0
40		0	0	0
Subtotal (Line 37 thru 40)		0	0	0
<b>Total</b>		<b>1,264,743</b>	<b>8,405,790</b>	<b>0</b>

<b>CFC</b> <b>INVESTMENTS, LOAN GUARANTEES</b> <b>AND LOANS - DISTRIBUTION</b> (All investments refer to your most recent CFC Loan Agreement)		<b>BORROWER DESIGNATION</b> KS0060 <b>BORROWER NAME</b> SOUTHERN PIONEER ELECTRIC COMPANY <b>MONTH ENDING</b> 12/31/2011			
Submit an electronic copy and a signed hard copy to CFC. Round all amounts to the nearest dollar.					
<b>7a - PART II. LOAN GUARANTEES</b>					
Line No.	Organization & Guarantee Beneficiary (a)	Maturity Date of Guarantee Obligation (b)	Original Amount (\$) (c)	Performance Guarantee Exposure or Loan Balance (\$) (d)	Available Loans (Covered by Guarantees) (e)
1	MID-KANSAS ELECTRIC COMPANY	3/30/2037	5,637,300	5,501,527	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
<b>TOTALS (Line 1 thru 5)</b>			<b>5,637,300</b>	<b>5,501,527</b>	<b>0</b>
<b>7a - PART III. LOANS</b>					
Line No.	Name of Organization (a)	Maturity Date (b)	Original Amount (\$) (c)	Loan Balance (\$) (d)	Available Loans (e)
1	EMPLOYEES, OFFICERS, DIRECTORS		13,813	8,735	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
<b>TOTALS (Line 1 thru 5)</b>			<b>13,813</b>	<b>8,735</b>	<b>0</b>
<b>7a - PART IV. TOTAL INVESTMENTS AND LOANS GUARANTEES</b>					
1	TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Column e + Part III, Totals - Column d + Column e)				6,775,005
2	LARGER OF (a) OR (b)				14,837,481
	a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)			14,837,481	
	b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)			-317,842	

**Exhibit 3–DSC Template (Attachments 1 & 2 to Settlement)**

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE

ITEM	UNADJUSTED HISTORICAL TEST YEAR [2013] (\$)	ADJUSTMENTS		ADJUSTED HISTORICAL TEST YEAR [2013] (\$)	DISTRIBUTION ALLOCATION FACTOR see Workpaper 1	DSC-FBR (\$)
		NO.	AMOUNT (\$)			
1. <b>A. STATEMENT OF OPERATIONS</b>						
2. Operating Revenue and Patronage Capital	66,710,186	F7, Pt. A, Col. B	[1] 1,041,506	67,751,692	Direct (E.3.a)	64,738,630
3. Power Production Expense	-	F7, Pt. A, Col. B		-	0.0000	-
4. Cost of Purchased Power	47,539,989	F7, Pt. A, Col. B		47,539,989	1.0000	47,539,989
5. Transmission Expense	1,063,550	F7, Pt. A, Col. B		1,063,550	0.0000	-
6. Regional Market Expense	-	F7, Pt. A, Col. B		-	0.0000	-
7. Distribution Expense - Operation	3,372,915	F7, Pt. A, Col. B		3,372,915	1.0000	3,372,915
8. Distribution Expense - Maintenance	1,707,972	F7, Pt. A, Col. B		1,707,972	1.0000	1,707,972
9. Customer Accounts Expense	1,201,276	F7, Pt. A, Col. B		1,201,276	1.0000	1,201,276
10. Customer Service and Informational Expense	103,643	F7, Pt. A, Col. B		103,643	1.0000	103,643
11. Sales Expense	7,246	F7, Pt. A, Col. B		7,246	1.0000	7,246
12. Administrative and General Expense	1,850,923	F7, Pt. A, Col. B		1,850,923	0.9447	1,748,533
13. <b>Total Operation &amp; Maintenance Expense</b>	56,847,514	F7, Pt. A, Col. B	-	56,847,514	0.9795	55,681,574
14. Depreciation and Amortization Expense	2,635,881	F7, Pt. A, Col. B		2,635,881	0.7331	1,932,416
15. Tax Expense - Property & Gross Receipts	-	F7, Pt. A, Col. B		-	0.6862	-
16. Tax Expense - Other	1,103,296	F7, Pt. A, Col. B	[2] (1,056,296)	47,000	1.8980	47,000
17. Interest on Long-Term Debt	5,458,244	F7, Pt. A, Col. B	[3] 241,382	5,699,626	0.6862	3,911,021
18. Interest Charged to Construction - Credit	-	F7, Pt. A, Col. B		-	0.6862	-
19. Interest Expense - Other	88,925	F7, Pt. A, Col. B	[4] 44,434	133,359	0.6862	91,509
20. Other Deductions	1,237,947	F7, Pt. A, Col. B		1,237,947	0.6862	849,466
21. <b>Total Cost of Electric Service</b>	67,371,807	F7, Pt. A, Col. B	(770,480)	66,601,327	0.9386	62,512,985
22. <b>Patronage Capital &amp; Operating Margins</b>	(661,621)	F7, Pt. A, Col. B	1,811,986	1,150,365		2,225,645
23. Non Operating Margins - Interest	831	F7, Pt. A, Col. B		831	0.6862	570
24. Allowance for Funds Used During Construction	-	F7, Pt. A, Col. B		-	0.6862	-
25. Income (Loss) from Equity Investments	1,393,573	F7, Pt. A, Col. B		1,393,573	1.0000	1,393,573
26. Non Operating Margins - Other	2,566	F7, Pt. A, Col. B		2,566	1.0000	2,566
27. Generation and Transmission Capital Credits	-	F7, Pt. A, Col. B		-	1.0000	-
28. Other Capital Credits and Patr. Dividends	889,666	F7, Pt. A, Col. B		889,666	0.6862	610,479
29. Extraordinary Items	-	F7, Pt. A, Col. B		-	1.0000	-
30. <b>Patronage Capital or Margins</b>	1,625,015	F7, Pt. A, Col. B	1,811,986	3,437,001	1.2315	4,232,833
31.						

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE

ITEM	UNADJUSTED	ADJUSTMENTS		ADJUSTED	DISTRIBUTION	DSC-FBR
	HISTORICAL TEST YEAR [2013]	NO.	AMOUNT	HISTORICAL TEST YEAR [2013]	ALLOCATION FACTOR	
	(\$)		(\$)	(\$)	see Workpaper 1	(\$)
32. <b><u>B. DEBT SERVICE PAYMENTS</u></b>						
33. Interest Expense	5,547,169 <small>Line 17 + Line 19</small>		285,816	5,832,985	0.6862	4,002,530
34. Principal Payments	1,507,969 <small>F7, Pt. O, Col. B</small>	[5]	79,068	1,587,037	0.6862	1,089,007
35. Total Debt Service Payments	7,055,138		364,884	7,420,022	0.6862	5,091,537
36.						
37. <b><u>C. DEBT SERVICE MARGINS</u></b>						
38. Patronage Capital or Margins	1,625,015 <small>Line 30</small>			3,437,001	1.2315	4,232,833
39. Plus: Depreciation and Amortization Expense	2,635,881 <small>Line 14</small>			2,635,881	0.7331	1,932,416
40. Plus: Interest Expense	5,547,169 <small>Line 33</small>		285,816	5,832,985	0.6862	4,002,530
41. Plus: Non-Cash Other Deductions Amortizations	1,179,710 <small>Trial Balance</small>			1,179,710	0.6862	809,504
42. Plus: Cash Capital Credits Cash Received	633,744 <small>F7, Pt. J, L6, Col. A</small>			633,744	0.6862	434,868
43. Plus: Non-Cash Income Tax Expense	1,103,296 <small>Line 16</small>		(1,103,296)	-	1.8980	-
44. Less: Income (Loss) from Equity Investments	(1,393,573) <small>Line 25</small>			(1,393,573)	1.0000	(1,393,573)
45. Less: Other Capital Credits and Patr. Dividends	(889,666) <small>Line 28</small>			(889,666)	0.6862	(610,479)
46. Total Debt Service Margins	10,441,576			11,436,082		9,408,099
47.						
48. <b><u>D. DEBT SERVICE COVERAGE</u></b>	1.48 <small>L46/L35</small>			1.54		1.85
49.						
50. <b><u>E. DEBT SERVICE COVERAGE TARGET</u></b>						1.75
51.					Adjusted DSC Margins are:	<b>Above the Target</b>
52.						
53. <b><u>F. INITIAL OPERATING INCOME ADJUSTMENT</u></b>						
54. DSC Adjustment Required to Achieve Target				0.21		(0.10)
55. Debt Service Payments				7,420,022		5,091,537
56. After-Tax Operating Income Adjustment				1,548,956		(497,909)
57.						

**SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE**

ITEM	UNADJUSTED HISTORICAL TEST YEAR	ADJUSTMENTS		ADJUSTED HISTORICAL TEST YEAR	DISTRIBUTION ALLOCATION	DSC-FBR
	[2013]	NO.	AMOUNT	[2013]	FACTOR	
	(\$)		(\$)	(\$)	see Workpaper 1	(\$)
58. <b>G. EQUITY TEST (Increase will not result in &gt; 15% equity ratio)</b>			Plus			
59.	<u>Pre-Adjustment</u>		<u>Adjustment</u>	<u>Post-Adjustment</u>		
60. Total Margins and Equities	688,614 <small>F7, Pt. C, L35</small>		(497,909)	190,705		
61. Total Assets	<u>118,603,637</u> <small>F7, Pt. C, L28</small>	[6]	8,733,849	<u>127,337,486</u>		
62. Equity Ratio	<u>0.58%</u> <small>L60 / L61</small>			<u>0.15%</u>		
63.						
64. <b>H. FINAL REVENUE ADJUSTMENT PROPOSED</b>						
65. Operating Income Adjustment						(497,909)
66. Rate Schedule Revenue						<u>64,738,630</u>
67. Adjustment Percentage						-0.77%

**SOUTHERN PIONEER ELECTRIC COMPANY**  
**DSC-FBR - ADJUSTMENTS TO ACTUAL TEST YEAR RESULTS**  
Per Sections E.1.a-e and E.3.a-f of the DSC-FBR Protocols

		<b>Notes</b>
1. <b><u>ADJUSTMENT [1] -- REVENUE</u></b>		
2. <i>Annualize rate adjustment implemented during Test Year</i>		E.1.a
3. Annual Rate Adjustment Authorized by Commission	778,565	13-MKEE-699-RTS
4. Total kWh Sales During Test Year	722,770,744	Form 7
5. Average per kWh rate	\$0.00108	L3/L4
6. kWh Sales Prior to Implementation of Rate Adjustment	606,595,218	January - October
7. Revenue Adjustment to Annualize Rate Adjustment	<u>\$ 653,421</u>	L5 x L6
8.		
9. <i>Adjustment to account for the Property Tax Rider Revenues</i>		
10. Annual Rate Adjustment Authorized by Commission (2013 Property Tax portion)	\$ 388,085	14-SPEE-297-TAR
11. <b>Total Adjustment</b>	<b><u>\$ 1,041,506</u></b>	
12.		
13. <b><u>ADJUSTMENT TO DIRECT ASSIGN 34.5 kV SYSTEM REVENUE</u></b>		E.3.a.
14. <i>Annualize rate adjustment implemented during Test Year</i>		
15. Per kW rate Authorized by the Commission	\$2.78	13-MKEE-699-RTS
16. Total Annual 34.5 kV System Demand	1,036,476	WP2
17.	<u>\$ 2,881,403</u>	
18. <i>Account for Property Tax collected from the 34.5 kV system users</i>		
19. Retail - Portion due for 2013 Property Tax (remainder is due for Dist Sys)	84,313	
20. Third Party - Portion for 2013 Property Tax	47,346	14-SPEE-297-TAR
21. Total Annual Rate Adjustment	<u>\$ 131,659</u>	WP3
22. <b>Total Adjustment</b>	<b><u>\$ 3,013,062</u></b>	
23.		
24. <b><u>ADJUSTMENT [2] -- OTHER TAXES</u></b>		E.1.b.
25. <i>Adjustment to add back non-cash income tax expense</i>		
26. Test Year Other Tax Expense	1,103,296	F7, Pt. A, Col. B
27. Less: Non-Cash Tax Expense Test Year	1,103,296	
28. Plus: Cash Test Year Other Tax Expense	47,000	WP4
29. Adjustment to Actual Other Tax Expense	<u>\$ (1,056,296)</u>	L26- L28
30.		
31. <b><u>ADJUSTMENT [3] -- Long-Term Interest Expense</u></b>		E.1.c.
32. <i>Adjustment to reflect the Budget.</i>		
33. <u>Adjustment to Long-Term Interest Expense</u>		
34. Actual Year Long-Term Interest Expense	\$ 5,458,244	F7, Pt. A, Col. B
35. Budget Year Long-Term Interest Expense	5,699,626	Budget
36. Adjustment to Actual Long-Term Interest Expense	<u>\$ 241,382</u>	L35-L34
37.		



**SOUTHERN PIONEER ELECTRIC COMPANY**  
**DSC-FBR - ADJUSTMENTS TO ACTUAL TEST YEAR RESULTS**

Per Sections E.1.a-e and E.3.a-f of the DSC-FBR Protocols

38.	<b><u>ADJUSTMENT [4] --Other Interest Expense</u></b>		
39.	<i>Adjustment to reflect the Budget.</i>		
40.	<u>Adjustment to Other Interest Expense</u>		E.1.d.
41.	Actual Year Other Interest Expense	\$ 88,925	F7, Pt. A, Col. B
42.	Budget Year Other Interest Expense	133,359	Budget
43.	Adjustment to Actual Other Interest Expense	<u>\$ 44,434</u>	L42 - L41
44.			
45.	<b><u>ADJUSTMENT [5] -- Principal Payments</u></b>		
46.	<i>Adjustment to reflect the Budget.</i>		
47.	<u>Adjustment to Principal Payments</u>		E.1.e.
48.	Actual Year Principal Payments	\$ 1,507,969	F7, Pt. O, Col. B
49.	Budget Year Principal Payments	1,587,037	Budget
50.	Adjustment to Actual Principal Payments	<u>\$ 79,068</u>	L49- L48
51.			
52.	<b><u>ADJUSTMENT [6] -- Assets</u></b>		
53.	<i>Adjustment to reflect budgeted Assets.</i>		
54.	Actual Year-End Assets	\$ 118,603,637	F7, Pt. C, L28.
55.	Budgeted Year-End Assets	127,337,486	Budget
56.	Adjustment to Actual Assets	<u>\$ 8,733,849</u>	L55 - L54

**SOUTHERN PIONEER ELECTRIC COMPANY**  
**Proportional Allocation of DSC-FBR Rate Adjustment to Rate Classes**  
**On Base Revenue by Rate Schedule**  
**Per Section I of the DSC-FBR Protocols**

(a)	(b)	(c)	(d)	(e)	(f)	(g) (h) (i) (j)			(k)	
Line No.	Rate Schedule	Rate Schedule Revenue <sup>1</sup>	Allocated Power Supply Cost of Service <sup>1</sup>	Base Revenue <sup>1</sup>	Percent of Tot Base Rev	Allocation of Rate Adjustment			Historical Energy Sales	FBR Adjustment per kWh <sup>2</sup>
						FBR Adjustment <sup>1</sup>	Base Revenue	Check the Spread		
		(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(%)	(kWh)	(\$)
1	Residential Service (13-RS)									
2	General Use	15,795,617	8,394,360	7,401,257	40.5%	(194,999)	7,206,257	40.5%	120,254,071	(0.00162)
3	Space Heating	974,090	549,112	424,978	2.3%	(11,197)	413,781	2.3%	7,989,187	(0.00140)
4	General Service Small (13-GSS)	1,973,424	1,018,943	954,482	5.2%	(25,148)	929,334	5.2%	14,402,892	(0.00175)
5	General Service Large (13-GSL)	15,910,577	9,443,996	6,466,581	35.4%	(170,374)	6,296,207	35.4%	129,342,862	(0.00132)
6	General Service Space Heating	604,356	388,824	215,533	1.2%	(5,679)	209,854	1.2%	5,838,546	(0.00097)
7	Industrial Service (13-IS)	3,062,258	2,157,360	904,898	5.0%	(23,841)	881,057	5.0%	31,190,647	(0.00076)
8	Interruptible Industrial Service (13-INT)	-	-	-	0.0%	-	-	0.0%	-	N.A.
9	Real -Time Pricing (RTP)	346,853	346,853	-	0.0%	-	-	0.0%	6,543,983	N.A.
10	Transmission Level Service (13-STR) <sup>3</sup>	24,506,560	23,785,100	721,460	3.9%	(35,488)	685,972	3.9%	394,232,064	(0.00009)
11	Municipal Power Service (13-M-I)	195,001	108,996	86,005	0.5%	(2,266)	83,739	0.5%	1,548,098	(0.00146)
12	Water Pumping Service (13-WP)	602,435	362,522	239,914	1.3%	(6,321)	233,593	1.3%	5,294,691	(0.00119)
13	Irrigation Service (13-IP-I)	244,652	127,308	117,344	0.6%	(3,092)	114,253	0.6%	1,780,952	(0.00174)
14	Temporary Service (13-CS)	18,172	8,988	9,184	0.1%	(242)	8,942	0.1%	92,534	(0.00261)
15	Lighting	1,015,807	284,675	731,132	4.0%	(19,263)	711,869	4.0%	4,260,217	(0.00452)
16	<b>Total Retail Rates</b>	<b>65,249,803</b>	<b>46,977,037</b>	<b>18,272,766</b>	<b>100.0%</b>	<b>(497,909)</b>	<b>17,774,858</b>	<b>100.0%</b>	<b>722,770,744</b>	<b>(0.00069)</b>

<sup>1</sup> See Workpaper 5 for detail.

<sup>2</sup> See Workpapers 10 and 11 for applying the resultant per kWh DSC-FBR adjustment to the corresponding tariff rates.

<sup>3</sup> The Adjustment for the STR class is calculated using only the non-distribution portion of the additional debt service in the Budget Year (per Section I of the Protocols)--see Workpapers 5 and 7.

**Exhibit 4 – Comparative Income and Balance Sheets (2011-2013)**

## SOUTHERN PIONEER ELECTRIC COMPANY

## General Ledger

## Financial And Operating Report Electric Distribution

## INCOME STATEMENT FOR DEC 2011, 2012 and 2013

Item	2011	2012	2013
1. Operating Revenue and Patronage Capital			
1 412.0 ELEC PLANT LEASED TO OTHERS	0.00	0.00	0.00
1 413.0 EXP OF ELEC PLANT-LEASED	0.00	0.00	0.00
1 440.0 RESIDENTIAL SALES	15,265,117.33	14,784,261.50	16,884,338.38
1 440.1 RURAL RES 1 & 3	0.00	0.00	0.00
1 440.3 REVENUE	0.00	0.00	0.00
1 440.31 VILLAGES	0.00	0.00	0.00
1 440.32 RES-ULYSSES/MANTER/MOSCOW/ROLLA	0.00	0.00	0.00
1 441.0 IRRIGATION SALES	257,210.34	239,864.93	244,741.32
1 442.1 COMMERCIAL SALES	15,005,740.10	14,957,130.93	18,831,901.67
1 442.11 DO NOT USE	0.00	0.00	0.00
1 442.12 TOWN-COMM SM	0.00	0.00	0.00
1 442.13 DO NOT USE	0.00	0.00	0.00
1 442.14 RURAL-COMM SM	0.00	0.00	0.00
1 442.15 CITY PUMP SALES	1,288,639.58	1,207,954.95	804,415.99
1 442.16 DO NOT USE	0.00	0.00	0.00
1 442.17 DO NOT USE	0.00	0.00	0.00
1 442.2 INDUSTRIAL SALES	25,431,236.74	23,555,169.16	27,916,165.85
1 444.0 STREET LIGHTS	428,512.32	618,869.19	568,239.89
1 445.0 ACCRUED UNBILLED REVENUE	-80,285.23	127,921.00	-65,684.00
1 447.0 RESALE	0.00	0.00	0.00
1 447.1 RESALE	0.00	0.00	0.00
1 450.0 PENALTIES	147,892.38	146,431.75	184,114.76
1 451.0 OTHER SERVICE REVENUE	0.00	0.00	0.00
1 454.0 RENT FROM ELEC PROPERTY	24,452.42	24,067.14	24,379.90
1 454.101 SURGE PROTECTION REVENUE	0.00	0.00	0.00
1 456.0 COLLECTION FEES, WHEELING CHGS	116,121.03	109,903.00	136,492.09
1 456.01 RESALE WHEELING REVENUE	146,225.67	152,973.34	155,720.47
1 456.02 LOCAL ACCESS CHARGES	873,675.26	813,631.41	1,022,037.62
1 456.1 INCIDENTAL SERVICES-INCOME	1,158.92	1,417.69	66.07
1 456.11 INCIDENTAL SVC-NAT'L BEEF-INCOME	2,380.25	450.59	0.00
1 456.12 INCIDENTAL SERVICES-MKEC	0.00	0.00	0.00
1 456.2 INCIDENTAL SERVICES-EXPENSE	0.00	-889.64	-6,812.52
1 456.22 INCIDENTAL SVC-NAT'L BEEF-EXP	0.00	0.00	0.00
1 456.3 PROP TAX & INS CHG-NAT'L BEEF	0.00	0.00	0.00
1 456.4 CONSTRUCTION ADVANCES FORFEITED	0.00	0.00	12,689.88
1 456.5 EXCESS AIC	6,744.43	0.00	0.00
1 456.51 69 KV TRANS. LEASE EXPENSE	0.00	0.00	0.00
1 456.6 CREDIT CARD TRANSACTION FEE-INC	0.00	16,661.10	30,316.25
1 456.61 CREDIT CARD TRANSACTION FEE-EXP	0.00	-14,888.19	-32,937.96
<b>Total for Line 1:</b>	<b>58,914,821.54</b>	<b>56,740,929.85</b>	<b>66,710,185.66</b>
2. Power Production Expense	0.00	0.00	0.00
3. Cost of Purchased Power			
1 555.0 PURCHASED POWER	45,347,282.25	41,119,604.69	47,539,988.88
<b>Total for Line 3:</b>	<b>45,347,282.25</b>	<b>41,119,604.69</b>	<b>47,539,988.88</b>
4. Transmission Expense			
1 562.0 TRANSMISSION STATION EXPENSE	336,192.44	338,242.64	425,656.03
1 563.0 TRANSMISSION OH LINE EXPENSE	205,537.07	303,275.12	250,937.84
1 564.0 TRANSMISSION URD LINE EXPENSE	844.10	119.89	150.90
1 566.0 MISCELLANEOUS TRANSMISSION EXP	51,050.34	77,243.56	82,150.09
1 566.99 TRANS - TAX CLEARING	866.86	0.00	0.00
1 568.0 TRANSMISSION OPER SUPER & MAINT	20,722.66	47,851.58	73,750.76

## SOUTHERN PIONEER ELECTRIC COMPANY

## General Ledger

## Financial And Operating Report Electric Distribution

## INCOME STATEMENT FOR DEC 2011, 2012 and 2013

Item	2011	2012	2013
1 570.0 MTCE OF STATION EQ-TRANSMISSION	84,247.69	34,505.02	51,051.38
1 571.0 MTCE OF OH LINES-TRANSMISSION	89,195.41	67,764.52	179,739.52
1 572.0 MTCE OF URD LINES-TRANSMISSION	76.04	35.98	0.00
1 573.0 MTCE OF MISC TRANSM PLANT	916.13	488.16	113.90
<b>Total for Line 4:</b>	<b>789,648.74</b>	<b>869,526.47</b>	<b>1,063,550.42</b>
5. Regional Market Expense	0.00	0.00	0.00
6. Distribution Expense - Operation			
1 580.0 DIST - OPER & ENG SUPERVISION	264,601.38	364,709.70	334,269.27
1 582.0 DIST - STATION EXPENSE	241,596.09	289,516.42	279,302.05
1 583.0 DIST - OH LINE EXPENSE	1,119,523.66	1,088,919.75	1,063,671.11
1 583.1 OH LINE-SINGLE PHASE	0.00	0.00	0.00
1 583.2 OH LINE-TWO PHASE	0.00	0.00	0.00
1 583.3 OH LINE-THREE PHASE	0.00	0.00	0.00
1 584.0 DIST - URD LINE EXPENSE	157,626.37	223,452.02	197,495.66
1 584.1 URD LINE EXPENSE-SINGLE PHASE	0.00	0.00	0.00
1 584.2 URD LINE EXPENSE - V PHASE	0.00	0.00	0.00
1 584.3 URD LINE EXPENSE-THREE PHASE	0.00	0.00	0.00
1 585.0 DIST - STREET LIGHT EXPENSE	32,753.65	40,776.47	41,455.11
1 586.0 DIST - METER EXPENSE	346,680.85	455,483.64	318,077.39
1 586.1 LARGE POWER METERING	0.00	0.00	0.00
1 586.2 METER EXPENSE - V PHASE	0.00	0.00	0.00
1 586.3 METER EXPENSE-3 PHASE	0.00	0.00	0.00
1 587.0 DIST - CUST INSTALLATION EXPENSE	54,495.61	50,128.88	40,347.54
1 588.0 DIST - MISCELLANEOUS EXPENSE	491,636.08	691,544.87	650,053.12
1 588.5 TRAINING-OPER,MATER,ENG	280,879.93	459,162.64	447,462.41
1 588.99 DIST - TAX CLEARING	8,219.80	18,940.64	780.84
1 589.0 RENTS	0.00	0.00	0.00
<b>Total for Line 6:</b>	<b>2,998,013.42</b>	<b>3,682,635.03</b>	<b>3,372,914.50</b>
7. Distribution Expense - Maintenance			
1 590.0 MTCE - OPER & ENG SUPERVISION	279,837.20	230,387.93	281,285.85
1 592.0 MTCE - STATION EQUIPMENT	89,923.93	57,451.13	147,322.91
1 593.0 MTCE - OVERHEAD LINES	804,842.84	892,712.60	971,679.90
1 593.1 MAINTENANCE OF OH LINES-SINGLE P	0.00	0.00	0.00
1 593.2 MAINTENANCE OF OH LINES-TWO PHAS	0.00	0.00	0.00
1 593.3 MAINTENANCE OF OH LINES-THREE PH	0.00	0.00	0.00
1 594.0 MTCE - UNDERGROUND LINES	15,191.55	23,971.45	33,916.94
1 594.1 MAINTENANCE OF URD LINES-SINGLE	0.00	0.00	0.00
1 594.3 MAINTENANCE OF URD LINES-THREE P	0.00	0.00	0.00
1 595.0 MTCE - LINE TRANSFORMERS	9,089.85	0.00	5,749.79
1 596.0 MTCE - STREET LIGHTS	20,481.68	34,657.30	28,576.86
1 596.1 MTCE - PRIVATE AREA LIGHTS	14,381.49	32,145.84	17,613.50
1 597.0 MTCE - METERS	782.13	1,411.15	-7.47
1 597.1 MAINTENANCE--LARGE POWER METERS	0.00	0.00	0.00
1 598.0 MTCE - MISCELLANEOUS DISTR	284,397.24	244,668.03	221,834.04
1 598.99 MTCE - TAX CLEARING	0.00	0.00	0.00
<b>Total for Line 7:</b>	<b>1,518,927.91</b>	<b>1,517,405.43</b>	<b>1,707,972.32</b>
8. Customer Accounts Expense			
1 902.0 METER READING EXPENSE	189,959.20	171,429.02	70,792.99
1 903.0 CUST REC & COLLECTION EXPENSE	994,023.71	1,004,511.71	1,023,979.27
1 903.1 CASH SHORT/LONG	131.94	127.22	141.11
1 903.5 TRAINING-CONSUMER ACCOUNTING	34,968.37	13,626.02	24,341.29
1 903.99 CUST ACCTS - TAX CLEARING	3,756.47	1,762.41	6.47

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Item	2011	2012	2013
1 904.0 UNCOLLECTABLE ACCOUNTS	46,077.58	80,411.38	60,751.15
1 905.0 MISC. CUSTOMER ACCOUNTS EXPENSES	23,254.20	25,898.14	21,263.82
<b>Total for Line 8:</b>	<b>1,292,171.47</b>	<b>1,297,765.90</b>	<b>1,201,276.10</b>
9. Customer Service and Informational Expense			
1 907.0 ECONOMIC DEVELOPMNT/KEY ACCOUNT	4,133.91	8,201.02	5,793.34
1 907.1 ECONOMIC DEVELOPMNT/USDA (PREV M	0.00	0.00	0.00
1 907.99 ECONOMIC DEVELOPMENT - TAX CLEARIN	0.00	313.89	0.00
1 908.0 CUSTOMER ASSISTANCE EXPENSE	37,953.94	117,589.32	70,820.59
1 908.2 SCHOLARSHIP EXPENSES-MISC	0.00	874.63	6,045.51
1 908.5 TRAINING-MEMBER SERVICE	1,764.61	3,745.32	800.68
1 908.99 CUST INFO - TAX CLEARING	952.95	1,529.09	6.83
1 910.0 MISC. CUSTOMER INFORMATION EXPENS	9,760.02	34,877.61	6,101.85
1 910.11 YOUTH TOURS	13,562.10	16,578.04	14,073.99
<b>Total for Line 9:</b>	<b>68,127.53</b>	<b>183,708.92</b>	<b>103,642.79</b>
10. Sales Expense			
1 912.0 DEMO AND SELLING EXPENSE	12,643.39	5,363.43	7,245.91
1 912.99 SALES - TAX CLEARING	29.80	0.00	0.00
1 913.0 ADVERTISING EXPENSE	0.00	0.00	0.00
1 916.0 MISCELLANEOUS SALES EXPENSE	0.00	0.00	0.00
<b>Total for Line 10:</b>	<b>12,673.19</b>	<b>5,363.43</b>	<b>7,245.91</b>
11. Administrative and General Expense			
1 920.0 ADMINISTRATIVE & GEN SALARIES	661,049.35	928,183.99	921,285.92
1 920.5 TRAINING--ADMIN&FIN ACCTG	11,024.36	28,218.22	29,862.98
1 921.0 OFFICE SUPPLIES & EXPENSE	119,640.44	132,903.58	150,674.25
1 921.1 STATE/NATIONAL MEETING EXPENSES	755.47	2,961.51	6,316.09
1 921.2 MKEC EXPENSE	0.00	0.00	0.00
1 921.97 TAXABLE FRINGES-SERVICE AWARD	0.00	0.00	0.00
1 921.99 TAXABLE FRINGES-CLEARING ACCOUNT	0.00	0.00	0.00
1 923.0 OUTSIDE SERVICES EMPLOYED	261,402.82	437,614.04	478,805.98
1 923.1 RATE STUDY/FILING	0.00	0.00	0.00
1 925.0 INJURIES AND DAMAGES	0.00	0.00	0.00
1 928.0 REGULATORY COMMISSION EXPENSE	0.00	0.00	0.00
1 929.0 DUPLICATE CHARGES - SPEC <sub>o</sub> POWER	-82,443.01	-6,829.95	-64,458.25
1 930.1 GENERAL ADVERTISING EXPENSE	11,777.59	28,689.26	24,958.62
1 930.2 MISCELLANEOUS EXPENSE	123,408.24	146,965.07	118,402.98
1 930.21 DIRECTORS' EXPENSES	21,870.49	26,937.09	30,675.22
1 930.211 ADVISORY COUNCIL EXPENSE	0.00	0.00	4,927.86
1 930.22 ANNUAL MEETING EXPENSE	0.00	0.00	0.00
1 930.23 DUES/EXPENSES-ASSOC ORGANIZATION	663.05	486.20	510.51
1 930.25 NEWSLETTER EXPENSE	49.68	0.00	0.00
1 930.26 LOBBYING EXPENSE	0.00	0.00	5,215.63
1 930.4 EMPLOYEE SOCIALS-XMAS/PICNIC/OTHE	8,033.16	13,114.05	19,574.18
1 930.99 ADMIN - TAX CLEARING	5,854.25	2,673.21	3.29
1 931.0 RENTS	6,000.00	3,250.00	9,900.00
1 932.0 MAINTENANCE OF GENERAL PLANT	68,049.28	78,614.55	80,472.70
1 932.1 COMPUTER EQUIPMENT REPAIR	45,751.41	35,759.41	28,394.87
1 932.11 WEBSITE EXPENSES	4,000.00	5,400.03	5,400.04
1 932.5 TRAINING-JANITORIAL	0.00	0.00	0.00
<b>Total for Line 11:</b>	<b>1,266,886.58</b>	<b>1,864,940.26</b>	<b>1,850,922.87</b>
12. Total Operation & Maintenance Expense (2 thru 11)	53,293,731.09	50,540,950.13	56,847,513.79
13. Depreciation & Amortization Expense			
1 403.5 DEPR-TRANS PLANT	391,409.34	400,218.73	487,358.98

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Item	2011	2012	2013
1 403.6 DEPR-DISTR PLANT	1,129,529.67	1,167,871.15	1,245,872.23
1 403.7 DEPR-GENERAL PLANT	137,701.97	111,828.99	117,190.69
1 406.0 AMORT OF ELEC PLANT ACQ ADJ	785,443.86	785,458.80	785,458.80
<b>Total for Line 13:</b>	<b>2,444,084.84</b>	<b>2,465,377.67</b>	<b>2,635,880.70</b>
14. Tax Expense - Property & Gross Receipts			
1 408.1 PROPERTY TAX	0.00	0.00	0.00
<b>Total for Line 14:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
15. Tax Expense - Other			
1 409.1 INCOME TAX EXPENSE-OPERATING	0.00	17,160.00	0.00
1 409.2 INCOME TAX EXPENSE-NON OPERATING	0.00	0.00	0.00
1 410.1 DEFERRED INCOME TAX EXP-OPER	352,221.00	82,162.00	0.00
1 410.2 DEFERRED INCOME TAX EXP-NON OPER	0.00	0.00	0.00
1 411.1 DEF INCOME TAX EXP (CR)-OPER	0.00	0.00	1,103,296.00
1 411.2 DEF INCOME TAX EXP (CR)-NON OPER	0.00	0.00	0.00
1 411.22 DEF KS INCOME TAX (CR)-NON OPER	0.00	0.00	0.00
<b>Total for Line 15:</b>	<b>352,221.00</b>	<b>99,322.00</b>	<b>1,103,296.00</b>
16. Interest on Long-Term Debt			
1 427.1 INTEREST EXP-RUS CONSTRUCTION	1,883,394.32	0.00	0.00
1 427.15 INTEREST EXP-COBANK LT	1,647,740.60	5,055,778.72	5,452,633.25
1 427.2 INTEREST EXP-CFC	0.00	0.00	0.00
1 427.3 INTEREST EXP	7,832.24	6,749.83	5,610.32
1 427.4 INTEREST EXP-MISCELLANEOUS	0.00	0.00	0.00
1 427.99 INTEREST EXP-NON DEDUCTIBLE-TAX	0.00	0.00	0.00
<b>Total for Line 16:</b>	<b>3,538,967.16</b>	<b>5,062,528.55</b>	<b>5,458,243.57</b>
17. Interest Charged to Construction - Credit	0.00	0.00	0.00
18. Interest Expense - Other			
1 431.0 INTEREST EXPENSE-SECURITY DEP	3,381.55	905.46	1,565.01
1 431.1 INTEREST-COBANK LINE OF CREDIT	0.00	0.00	0.00
1 431.2 INTEREST EXPENSE-OTHER	76,792.62	11,994.76	9,907.74
1 431.3 INTEREST EXPENSE-TAXES	0.00	0.00	0.00
1 431.75 INTEREST-COBANK LINE OF CREDIT	195,302.18	80,033.43	77,451.83
1 431.76 INTEREST-COBANK LINE OF CREDIT	0.00	0.00	0.00
1 431.99 INTEREST EXP-NON DEDUCTIBLE-TAX	0.00	0.00	0.00
<b>Total for Line 18:</b>	<b>275,476.35</b>	<b>92,933.65</b>	<b>88,924.58</b>
19. Other Deductions			
1 426.1 DONATIONS	96,181.86	139,280.54	34,036.12
1 426.13 SCHOLARSHIP AWARDS	0.00	0.00	14,000.00
1 426.3 PENALTIES	852.32	0.00	20.14
1 426.5 OTHER DEDUCTIONS	3,363.74	3,783.54	241.96
1 426.6 PENSION NET PERIODIC BENEFIT COST			856,830.00
1 428.0 AMORTIZATION OF MORTGAGE FEES	910.02	8,586.41	9,939.72
1 428.1 AMORTIZATN LOSS-REQUIRED DEBT	53,815.98	322,880.04	322,880.04
<b>Total for Line 19:</b>	<b>155,123.92</b>	<b>474,530.53</b>	<b>1,237,947.98</b>
20. Total Cost of Electric Service (12 thru 19)	60,059,604.36	58,735,642.53	67,371,806.62
21. Patronage Capital & Operating Margins (1 minus 20)	-1,144,782.82	-1,994,712.68	-661,620.96
22. Non Operating Margins - Interest			
1 419.0 NON-OPERATING MARGINS-INTEREST	869.33	790.71	831.30
<b>Total for Line 22:</b>	<b>869.33</b>	<b>790.71</b>	<b>831.30</b>
23. Allowance for Funds Used During Construction	0.00	0.00	0.00
24. Income (Loss) from Equity Investments			
1 418.11 EQUITY EARN/LOSS IN SUBSID-MKEC	1,415,012.07	1,751,293.11	1,393,573.08
<b>Total for Line 24:</b>	<b>1,415,012.07</b>	<b>1,751,293.11</b>	<b>1,393,573.08</b>

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Item	2011	2012	2013
25. Non Operating Margins - Other			
1 415.0 REVENUES FROM MERCHANDISING	4,778.40	117,427.51	11,441.18
1 416.0 COSTS OF MERCHANDISING	-4,109.28	-119,793.01	-2,766.20
1 417.0 NONUTILITY OPERATIONS REVENUE	0.00	0.00	0.00
1 417.1 NONUTILITY OPERATIONS EXPENSE	0.00	0.00	0.00
1 421.0 MISC. NON-OPERATING INCOME	820.55	-506.36	337.22
1 421.1 GAIN ON DISPOSITION OF PROPERTY	10,000.00	25,716.30	0.00
1 421.2 LOSS ON DISPOSITION OF PROP	-24,155.62	-8,011.54	-6,446.92
<b>Total for Line 25:</b>	<u>-12,665.95</u>	<u>14,832.90</u>	<u>2,565.28</u>
26. Generation and Transmission Capital Credits			
1 423.0 G&T CAPITAL CREDITS	0.00	0.00	0.00
<b>Total for Line 26:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
27. Other Capital Credits and Patronage Dividends			
1 424.0 OTHER CAPITAL CREDITS	272,500.04	368,844.43	889,665.93
<b>Total for Line 27:</b>	<u>272,500.04</u>	<u>368,844.43</u>	<u>889,665.93</u>
28. Extraordinary Items			
1 435.1 EXTRAORDINARY ITEMS	0.00	0.00	0.00
1 435.2 EXTRAORDINARY ITEMS	0.00	0.00	0.00
<b>Total for Line 28:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
29. Patronage Capital or Margins (21 thru 28)	<u>530,932.67</u>	<u>141,048.47</u>	<u>1,625,014.63</u>
Cash-Tax Payments Made (cash paid, not an accrual):			
1 236.71 ACCR FEDERAL INCOME TAX	0.00	0.00	47,000.00
1 236.72 ACCR KANSAS INCOME TAX	0.00	0.00	0.00



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## BALANCE SHEET FOR DEC 2011, 2012 and 2013

	2011	2012	2013
<b>ASSETS AND OTHER DEBITS</b>			
1. Total Utility Plant in Service			
1 102.0	ELECTRIC PLANT PURCHASED OR SOLD	0.00	0.00
1 106.0	COMPLETED CONSTRUCTN-NOT CLASSIF	0.00	0.00
1 114.0	ACQUISITION ADJUSTMENT	23,558,384.35	23,558,384.35
1 301.0	ORGANIZATION	0.00	0.00
1 302.0	FRANCHISES & CONSENTS	0.00	0.00
1 340.0	LAND AND LAND RIGHTS	0.00	0.00
1 341.0	STRUCTURES & IMPROVEMENTS	0.00	0.00
1 342.0	FUEL HOLDERS, PROD ACCESSORIES	0.00	0.00
1 343.0	PRIME MOVERS (INTERNAL COMB)	0.00	0.00
1 344.0	GENERATORS	0.00	0.00
1 345.0	ACCESSORY ELEC EQUIPMENT	0.00	0.00
1 346.0	MISC POWER PLANT EQUIPMENT	0.00	0.00
1 350.0	TRANS-LAND AND LAND RIGHTS	0.00	0.00
1 350.1	TRANS-LAND	32,543.57	35,543.57
1 350.2	TRANS-LAND RIGHTS & R.O.W.	67,695.65	67,695.65
1 352.0	TRANS-SUB STRUCTURES & IMPRVMNTS	0.00	0.00
1 353.0	TRANS-SUBSTATION EQUIPMENT	5,464,065.16	5,464,065.16
1 353.1	DO NOT USE	0.00	0.00
1 355.0	POLES AND FIXTURES-TRANS	5,790,083.21	5,798,421.67
1 355.1	DO NOT USE	0.00	0.00
1 356.0	OH CONDUCTORS AND DEVICES	5,801,881.86	5,804,082.34
1 356.1	DO NOT USE	0.00	0.00
1 358.0	URD CONDUCTORS & DEVICES-TRANS	0.00	0.00
1 358.1	DO NOT USE	0.00	0.00
1 360.0	LAND AND LAND RIGHTS-DISTR	0.00	0.00
1 360.1	DISTR-LAND	16,305.93	16,305.93
1 360.2	DISTR-LAND RIGHTS & R.O.W.	49,892.13	49,892.13
1 361.0	DISTR-SUB STRUCTURES & IMPRVMNTS	0.00	0.00
1 362.0	DISTR-STATION EQUIPMENT	5,073,042.72	5,073,042.72
1 362.1	DO NOT USE	0.00	0.00
1 364.0	DISTR-POLES, TOWERS, FIXTURES	10,841,503.98	11,082,059.21
1 365.0	DISTR-OH CONDUCTOR AND DEVICES	8,583,001.71	8,770,330.92
1 366.0	DISTR-URD CONDUIT	0.00	0.00
1 367.0	DISTR-URD CONDUCTOR AND DEVICES	2,307,338.82	2,386,354.81
1 368.0	DISTR-LINE TRANSFORMERS	6,035,795.00	6,405,810.53
1 368.1	DISTR-LN TRANSFORMERS-OTHER EQ	0.00	0.00
1 368.2	DISTR-LN TRF-CONVENTIONAL	0.00	0.00
1 368.3	DISTR-LN TRF-PADMOUNT	0.00	0.00
1 369.0	SERVICES	0.00	0.00
1 369.1	DISTR-OHD SERVICES	1,633,235.01	1,633,235.01
1 369.2	DISTR-URD SERVICES	0.00	0.00
1 370.0	METERS	3,901,684.79	3,771,491.54
1 370.1	DISTR-METERS OTHER	0.00	0.00
1 370.2	DISTR-METERS PURPA	0.00	0.00
1 371.0	DISTR-INSTALL CUST PREMISES	316,099.95	326,774.24
1 373.0	STREET LIGHTING	1,453,885.57	1,452,609.50
1 389.0	LAND AND LAND RIGHTS	140,161.31	140,161.31
1 390.0	GEN-STRUCTURES AND IMPROVEMENTS	1,677,027.56	1,677,027.56
1 390.99	ASSET CLEARING	3,000.00	0.00

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	<u>2011</u>	<u>2012</u>	<u>2013</u>
1 391.0 GEN-OFFICE EQUIPMENT	139,914.89	139,914.89	139,914.89
1 391.1 GEN-COMPUTER EQUIPMENT	273,597.17	281,908.11	327,516.22
1 392.0 GEN-TRANSPORTATION EQUIPMENT	2,430,768.05	2,877,651.37	2,887,567.05
1 392.1 TRANSPORTATION EQUIPMENT SMALL	0.00	0.00	0.00
1 392.2 TRANSPORTATION EQUIPMENT LARGE	0.00	0.00	0.00
1 392.3 GEN-TRANS EQUIPMENT-TRAILERS	231,807.07	231,807.07	231,807.07
1 392.31 TRAILERS - SMALL	0.00	0.00	0.00
1 392.32 TRAILERS - LARGE	0.00	0.00	0.00
1 393.0 GEN-NON MOBILE STORES EQUIPMENT	46,636.25	46,636.25	142,187.35
1 393.1 GEN-STORES MOBILE EQUIPMENT	168,663.19	168,663.19	168,663.19
1 394.0 GEN-TOOLS/SHOP/GARAGE EQUIPMENT	22,192.89	22,192.89	22,192.89
1 395.0 GEN-LABORATORY EQUIPMENT	178,238.88	182,555.48	242,903.17
1 395.1 LAB EQUIPMENT - OTHER	0.00	0.00	0.00
1 396.0 GEN-POWER OPERATED EQUIPMENT	0.00	0.00	52,899.90
1 396.1 POWER OPERATED EQUIP - MECH	0.00	0.00	0.00
1 396.3 POWER OPERATED EQUIP - MTCE	0.00	0.00	0.00
1 397.0 GEN-COMMUNICATION EQUIPMENT	332,611.16	337,639.68	337,639.68
1 398.0 GEN-MISC NON MOBILE EQUIPMENT	41,426.31	41,426.31	41,426.31
1 398.1 MISC MOBILE EQUIPMENT	0.00	0.00	0.00
<b>Total for Line 1:</b>	<u>86,612,484.14</u>	<u>87,843,683.39</u>	<u>103,654,040.40</u>
2. Construction Work in Progress			
1 107.2 CONSTRUCTION WORK IN PROGRESS	12,298,934.34	21,149,156.00	7,678,823.63
1 107.21 CONSTRUCTION EXPENSE-HOLDING	5,123.56	0.00	-42,944.63
1 107.23 CONSTRUCTION - DEPR EXP (CLRNG)	0.00	0.00	0.00
1 107.3 DO NOT USE-CONSTRUCTION WORK IN	0.00	0.00	0.00
<b>Total for Line 2:</b>	<u>12,304,057.90</u>	<u>21,149,156.00</u>	<u>7,635,879.00</u>
3. Total Utility Plant (1 + 2)	98,916,542.04	108,992,839.39	111,289,919.40
4. Accum. Provision for Depreciation and Amort.			
1 108.5 ACC DEPR-TRANSMISSION PLANT	6,497,825.00	6,895,401.38	5,780,829.27
1 108.501 GAIN/LOSS ON DISPOSITION-TRNS PL	-340,482.24	-341,491.49	-665,979.43
1 108.6 ACC DEPR-DIST PLANT	14,665,128.75	15,122,053.46	13,196,014.27
1 108.601 GAIN/LOSS ON DISP OF DISTR PLANT	-1,323,702.94	-1,330,507.55	-1,856,683.47
1 108.71 ACC DEPR-OFFICE & WAREHOUSE	291,122.65	344,109.97	397,111.96
1 108.72 ACC DEPR-OFFICE FURN & EQUIP	236,064.77	273,551.00	312,807.84
1 108.73 ACC DEPR-TRANSP EQUIP	979,106.25	1,121,755.11	1,432,797.85
1 108.74 ACC DEPR-STORES	67,046.12	79,760.24	95,047.47
1 108.75 ACC DEPR-SHOP EQUIP	9,643.27	10,675.27	11,707.27
1 108.76 ACC DEPR-LAB EQUIP	29,788.40	38,462.19	48,141.85
1 108.77 ACC DEPR-TOOLS & EQUIP	0.00	0.00	2,457.92
1 108.78 ACC DEPR-COMMUNICATION EQUIP	43,252.35	50,759.36	58,379.00
1 108.79 ACC DEPR-MISC. EQUIP	15,450.10	19,592.74	23,735.38
1 108.8 RETIREMENT WORK IN PROGRESS	-792,970.89	-1,156,473.67	-205,491.85
1 108.81 RETIREMENT EXPENSE-HOLDING	0.00	0.00	7,957.41
1 111.0 ACC AMORT-ELEC PLANT IN SERVICE	0.00	0.00	0.00
1 115.0 ACC AMORT-ACQ ADJUST	3,136,428.87	3,921,887.67	4,707,346.47
<b>Total for Line 4:</b>	<u>23,513,700.46</u>	<u>25,049,535.68</u>	<u>23,346,179.21</u>
5. Net Utility Plant (3 - 4)	75,402,841.58	83,943,303.71	87,943,740.19
6. Non-Utility Property (Net)			
1 121.0 NON-UTILITY PROPERTY	0.00	0.00	0.00
1 122.1 ACC DEPR.-NON UTILITY PROPERTY	0.00	0.00	0.00
<b>Total for Line 6:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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7. Invest. in Subsidiary Companies			
1 123.15 INVEST - MID-KANSAS ELECTRIC CO.	5,423,538.00	7,120,967.00	8,644,978.08
<b>Total for Line 7:</b>	<u>5,423,538.00</u>	<u>7,120,967.00</u>	<u>8,644,978.08</u>
8. Invest. in Assoc. Org. - Patronage Capital			
1 123.1 INV ASSOC CO PAT CAP	0.00	0.00	0.00
<b>Total for Line 8:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
9. Invest. in Assoc. Org. - Other - General Funds			
1 123.23 INV ASSOC CO GENERAL	0.00	0.00	0.00
1 123.2301 INV ASSOC CO GEN-COBANK MBSHP	1,000.00	1,000.00	1,000.00
1 123.2302 INV ASSOC CO GEN-COBANK PATRONAG	534,768.26	652,813.13	864,061.05
<b>Total for Line 9:</b>	<u>535,768.26</u>	<u>653,813.13</u>	<u>865,061.05</u>
10. Invest. in Assoc. Org. - Other - Nongeneral Funds	0.00	0.00	0.00
11. Invest. in Economic Development Projects	0.00	0.00	0.00
12. Other Investments			
1 124.0 OTHER INVESTMENTS	33,265.07	265,567.99	278,519.04
1 124.001 OTHER INV-PIONEER COMMUNICATIONS	111.57	131.98	147.58
1 124.002 OTHER INV-FEDERATED RURAL INS EX	54,030.00	73,179.00	99,777.00
1 124.006 OTHER INV-NISC CAPITAL CREDITS	27,032.01	36,067.08	50,285.90
1 124.1 U.S. TREASURY NOTES	0.00	0.00	0.00
1 124.2 CFC - MEDIUM-TERM NOTES	0.00	0.00	0.00
1 124.3 CERTIFICATES OF DEPOSIT-L.T.	0.00	0.00	0.00
1 124.4 OTHER LONG-TERM SECURITIES	0.00	0.00	0.00
1 124.8 RESTRICTED ASSETS-RETIREMENT PLN	1,844,251.00	2,380,330.00	0.00
<b>Total for Line 12:</b>	<u>1,958,689.65</u>	<u>2,755,276.05</u>	<u>428,729.52</u>
13. Special Funds			
1 128.0 OTHER SPEC FUNDS-DEF COMPENSATN	0.00	0.00	0.00
<b>Total for Line 13:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
14. Total Other Property & Investments (6 thru 13)	7,917,995.91	10,530,056.18	9,938,768.65
15. Cash - General Funds			
1 131.1 CASH-FNB LIBERAL-GENERAL	204,681.76	199,394.74	152,816.26
1 131.11 CASH-FNB LIBERAL-PAYROLL	594.08	0.00	0.00
1 131.12 CASH-WACHOVIA-GENERAL	1,248,493.69	-264,487.34	-182,132.97
1 131.121 CASH-COBANK OVERNIGHT INVESTMENT	0.00	1,501,204.71	1,501,965.93
1 131.13 CASH-GENERAL-ECON.DEV.GRANT FUN	0.00	0.00	0.00
1 131.14 CASH-GEN-ECON DEV LOANS	0.00	0.00	0.00
1 131.15 CASH-FNB LIBERAL-FSA PLAN	36,972.20	35,240.58	38,204.83
1 131.16 CASH-BANKCORP-FSA COLL	0.00	0.00	0.00
1 131.21 CASH-WESTERN STATE BANK	0.00	0.00	0.00
1 131.22 CASH-PEOPLES BANK	28,862.66	47,562.41	250,669.52
1 131.23 CASH-GRANT COUNTY BANK	80,106.79	61,386.18	547,522.32
1 131.73 CASH-CFC DAILY FUND	0.00	0.00	0.00
1 131.97 CASH-CC&E-CHECK CLEARING ACCOUN	0.00	0.00	0.00
1 131.99 CASH-DEPOSIT CLEARING ACCOUNT	1,015.02	17,124.30	0.00
1 135.0 CASH-WORKING FUNDS	2,550.00	2,550.00	2,550.00
<b>Total for Line 15:</b>	<u>1,603,276.20</u>	<u>1,599,975.58</u>	<u>2,311,595.89</u>
16. Cash - Construction Funds - Trustee			
1 131.2 CASH-CONSTRUCTION FUND	56.60	0.00	0.00
<b>Total for Line 16:</b>	<u>56.60</u>	<u>0.00</u>	<u>0.00</u>
17. Special Deposits			
1 134.0 SPECIAL DEPOSITS	0.00	0.00	0.00
<b>Total for Line 17:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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18. Temporary Investments			
1 136.0 TEMPORARY INVESTMENTS	0.00	0.00	0.00
<b>Total for Line 18:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
19. Notes Receivable (Net)			
1 141.0 NOTES RECEIVABLE-EE COMP CONTR	8,734.93	7,225.61	3,820.36
1 141.13 CURRENT PORTION - LT RECEIVABLES	0.00	0.00	0.00
1 141.2 NOTES REC. - LINE EXTENSION CNTR	11,234.36	93,735.46	148,242.53
<b>Total for Line 19:</b>	<u>19,969.29</u>	<u>100,961.07</u>	<u>152,062.89</u>
20. Accounts Receivable - Sales of Energy (Net)			
1 142.1 CUSTOMER ACCOUNTS RECEIVABLE	1,772,848.25	2,140,068.01	2,257,423.33
1 142.11 CUSTOMER ACCOUNTS RECEIVABLE-ADJ	0.00	0.00	6,227.56
1 142.15 CUSTOMER ACCOUNTS RECEIVABLE-ADJ	2,210,591.67	2,174,699.13	2,519,499.44
1 144.1 UNCOLLECTABLE ACCOUNTS	633,323.50	699,570.81	752,781.50
1 144.4 ACC PROV UNCOLL ACCOUNTS	-639,323.50	-705,070.81	-757,381.50
<b>Total for Line 20:</b>	<u>3,977,439.92</u>	<u>4,309,267.14</u>	<u>4,778,550.33</u>
21. Accounts Receivable - Other (Net)			
1 142.2 ACCOUNTS RECEIVABLE-OTHER	50,735.60	343,009.75	132,957.52
1 142.201 UNCOLLECTABLE ACCOUNTS-OTHER	0.00	14,524.43	9,074.08
1 142.202 ACC PROV UNCOLL ACCOUNTS-OTHER	0.00	-14,664.07	-14,664.07
1 142.22 ACCTS REC-PAYROLL TRANS LOANS	44,505.79	44,505.79	44,505.79
1 142.299 A/R CLEARING-SPECo	22,312.71	37,829.12	18,105.14
1 142.3 NSF CHECKS-CLEARING ACCOUNT	0.00	0.00	0.00
1 142.4 ACCOUNTS RECEIVABLE-MISC	0.00	0.00	34,568.00
1 142.5 DEPOSIT RECEIVABLE	0.00	0.00	0.00
1 142.92 OA CLEARING	11,662.00	-360.87	-231.41
1 142.97 CASH DRAWER - CLEARING	0.00	0.00	0.00
1 142.98 EL/AP CLEARING	167.96	0.00	0.00
1 142.99 OA/EL CLEARING	-92.43	0.00	0.00
<b>Total for Line 21:</b>	<u>129,291.63</u>	<u>424,844.15</u>	<u>224,315.05</u>
22. Renewable Energy Credits	0.00	0.00	0.00
23. Material and Supplies - Electric & Other			
1 154.0 MATERIAL AND SUPPLIES	1,291,279.82	808,783.37	1,055,732.80
1 154.5 HD CONSIGNMENT INVENTORY	1,532.85	3,313.74	5,287.46
1 155.0 MATERIAL FOR RESALE	0.00	0.00	0.00
1 163.0 STORES EXPENSE	-76,496.74	-149,454.21	98,593.23
<b>Total for Line 23:</b>	<u>1,216,315.93</u>	<u>662,642.90</u>	<u>1,159,613.49</u>
24. Prepayments			
1 165.1 PREPAYMENT-PROP/DOM/FLEET INS	134,681.67	133,852.12	146,302.20
1 165.2 PREPAYMENT-LTD & LIFE INSURANCE	3,352.66	0.00	2,923.36
1 165.3 PREPAYMENT-EMPLOYEE HEALTH INS	61,142.37	0.00	0.00
1 165.5 PREPAYMENT-POSTAGE	0.00	0.00	0.00
1 165.6 PREPAYMENT-RENT	500.00	500.00	500.00
1 165.7 PREPAYMENT-WORKMEN'S COMP PREM	76,018.78	74,271.00	88,422.00
1 165.8 PREPAYMENT-DEF BEN PENSION PLAN	0.00	0.00	0.00
1 165.9 PREPAYMENT-MISCELLANEOUS	0.00	0.00	0.00
<b>Total for Line 24:</b>	<u>275,695.48</u>	<u>208,623.12</u>	<u>238,147.56</u>
25. Other Current and Accrued Assets			
1 171.0 INTEREST & DIVIDENDS RECEIVABLE	0.00	0.00	0.00
1 173.0 UNBILLED REVENUE	1,772,373.00	1,900,294.00	1,834,610.00
<b>Total for Line 25:</b>	<u>1,772,373.00</u>	<u>1,900,294.00</u>	<u>1,834,610.00</u>
26. Total Current and Accrued Assets (15 thru 25)	<u>8,994,418.05</u>	<u>9,206,607.96</u>	<u>10,698,895.21</u>

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27. Regulatory Assets	0.00	0.00	0.00
28. Other Deferred Debits			
1 181.0 UNAMORT DEBT DISC & EXP	0.00	0.00	0.00
1 183.0 PRELIM SURVEY & INVEST CHG	0.00	0.00	0.00
1 183.3 AMI METER & MODULE EQUIPMENT	0.00	0.00	0.00
1 183.5 MORTGAGE REGISTRATION FEES	53,689.98	288,692.99	278,753.27
1 184.0 DO NOT USE VEHICLE EXP CLEARING	0.00	0.00	0.00
1 184.1 TRANSPORTN EXP CLEARING-ONE TIME	0.00	0.00	-39.59
1 184.2 TRANSPORTN EXP CLEARING-RECURRIN	50,030.48	44,346.61	61,055.64
1 186.1 MISC DEFERRED DEBITS	0.00	297.08	678.82
1 186.2 MISC DEF DEBITS-RETIREMENT	0.00	0.00	0.00
1 186.3 MISC DEF DEBITS-PROGRAMMING	47,549.64	29,571.58	18,988.66
1 186.4 DO NOT USE - DEFERRED DEBIT-SALES T	161.37	0.00	0.00
1 186.99 DEF DEBIT-ACQUISITION TRUE-UP	0.00	0.00	0.00
1 189.0 UNAMORTIZED LOSS-REACQUIRED DEBT	9,632,587.86	9,309,707.82	8,986,827.78
1 190.0 ACCUM DEFERRED INCOME TAX ASSET	0.00	0.00	316,085.00
1 190.7 ACCUM DEFERRED INCOME TAX ASSET-OCI-MKEC			0.00
1 190.8 ACCUM DEFERRED INCOME TAX ASSET-OCI-PENSION			359,883.00
<b>Total for Line 28:</b>	<u>9,784,019.33</u>	<u>9,672,616.08</u>	<u>10,022,232.58</u>
29. Total Assets and Other Debits (5 + 14 + 26 thru 28)	<u>102,099,274.87</u>	<u>113,352,583.93</u>	<u>118,603,636.63</u>
<b>LIABILITIES AND OTHER CREDITS</b>			
30. Memberships	0.00	0.00	0.00
31. Patronage Capital			
1 201.1 PATRONAGE CAPITAL	1,433,872.76	1,574,921.23	2,397,892.18
1 998.1 OPERATING PROFIT CLEARING	1,144,782.82	1,994,712.68	661,620.96
1 998.2 NON-OPERATING PROFIT CLEARING	-1,675,715.49	-2,135,761.15	-2,286,635.59
<b>Total for Line 31:</b>	<u>902,940.09</u>	<u>1,433,872.76</u>	<u>772,877.55</u>
32. Operating Margins - Prior Years			
1 201.2 PATRONAGE CAPITAL-ASSIGNABLE-DO NOT USE	0.00	0.00	0.00
1 219.1 OPERATING MARGIN	0.00	0.00	0.00
1 219.2 NON-OPERATING CAPITAL	0.00	0.00	0.00
1 219.4 OTHER MARG & EQUITIES-PRIOR PERI	0.00	0.00	0.00
<b>Total for Line 32:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
33. Operating Margins - Current Year	-1,144,782.82	-1,994,712.68	-661,620.96
34. Non-Operating Margins	1,675,715.49	2,135,761.15	2,286,635.59
35. Other Margins and Equities			
1 208.0 DONATED CAPITAL	0.00	11,561.90	13,145.30
1 208.1 RUS ECON DEV LOAN FUNDS REPAID	0.00	0.00	0.00
1 209.7 OTHER COMPREHENSIVE INC-MKEC	-2,314.01	-56,178.12	74,259.88
1 209.71 OTHER COMPREHENSIVE INC-MKEC-DEF TAX			-28,872.00
1 209.8 OTHER COMPREHENSIVE INC-RETIRMNT	-2,067,242.04	-3,300,895.68	-925,419.00
1 209.81 OTHER COMPREHENSIVE INC-RETIRMNT-DEF TAX			359,883.00
<b>Total for Line 35:</b>	<u>-2,069,556.05</u>	<u>-3,345,511.90</u>	<u>-507,002.82</u>
36. Total Margins & Equities (30 thru 35)	-635,683.29	-1,770,590.67	1,890,889.36
37. Long-Term Debt - RUS (Net)			
1 224.3 LONG-TERM RUS NOTES EXECUTED	0.00	0.00	0.00
1 224.4 RUS NOTES NOT EXEC-CONST	0.00	0.00	0.00
<b>Total for Line 37:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
38. Long-Term Debt - FFB - RUS Guaranteed	0.00	0.00	0.00
39. Long-Term Debt - Other - RUS Guaranteed	0.00	0.00	0.00
40. Long-Term Debt - Other (Net)			

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1 224.12 LONG-TERM CFC NOTES EXECUTED	0.00	0.00	0.00
1 224.13 CFC NOTES NOT EXECUTED	0.00	0.00	0.00
1 224.14 OTHER LONG TERM DEBT	0.00	0.00	0.00
1 224.15 LT DEBT - COBANK	89,022,186.32	96,521,205.93	100,934,168.92
1 224.16 LT DEBT - NCSC	0.00	0.00	0.00
1 228.8 OTHER LT DEBT-RETIREMENT PLAN	3,088,884.00	4,664,628.00	1,753,982.00
<b>Total for Line 40:</b>	<u>92,111,070.32</u>	<u>101,185,833.93</u>	<u>102,688,150.92</u>
41. Long-Term Debt - RUS Econ. Devel. (Net)	0.00	0.00	0.00
42. Payments - Unapplied	0.00	0.00	0.00
43. Total Long-Term Debt (37 thru 41 - 42)	<u>92,111,070.32</u>	<u>101,185,833.93</u>	<u>102,688,150.92</u>
44. Obligations Under Capital Leases - Noncurrent			
1 228.7 OTHER LTD-COBANK LEASE	119,266.69	96,518.61	72,570.95
<b>Total for Line 44:</b>	<u>119,266.69</u>	<u>96,518.61</u>	<u>72,570.95</u>
45. Accumulated Operating Provisions	0.00	0.00	0.00
46. Total Other Noncurrent Liabilities (44 + 45)	<u>119,266.69</u>	<u>96,518.61</u>	<u>72,570.95</u>
47. Notes Payable			
1 232.75 COBANK-LINE OF CREDIT	1,267,863.34	3,337,394.98	2,023,473.15
1 232.76 OTHER-LINE OF CREDIT	0.00	0.00	0.00
<b>Total for Line 47:</b>	<u>1,267,863.34</u>	<u>3,337,394.98</u>	<u>2,023,473.15</u>
48. Accounts Payable			
1 232.1 ACCOUNTS PAYABLE-GENERAL	4,153,474.41	4,808,630.66	5,258,652.22
1 232.11 ACCTS PAYABLE-MKEC	0.00	0.00	0.00
1 232.3 ACCOUNTS PAYABLE - OTHER	40,557.04	15,036.55	0.00
1 232.4 ACCOUNTS PAYABLE - RUS CONSTRCTN	0.00	0.00	0.00
1 232.6 EMPLOYEE CARE FUND-WE CARE	600.00	600.00	600.00
1 232.63 BENEVOLENT FUND	60,943.57	120,412.80	21,440.25
1 232.64 CONVENIENCE FEE - CREDIT CARD PAYM	0.00	0.00	2,354.20
1 232.65 CONVENIENCE FEE - ECHECK PAYMENTS	0.00	0.00	1,114.85
1 232.98 UNINVOICED MATERIAL	12,689.15	0.00	0.00
1 232.99 A/P CLEARING-PEC	264,319.14	381,343.95	444,630.52
<b>Total for Line 48:</b>	<u>4,532,583.31</u>	<u>5,326,023.96</u>	<u>5,728,792.04</u>
49. Consumers Deposits			
1 235.0 CUSTOMER DEPOSITS	727,578.88	885,322.20	893,887.07
<b>Total for Line 49:</b>	<u>727,578.88</u>	<u>885,322.20</u>	<u>893,887.07</u>
50. Current Maturities Long-Term Debt			
1 232.7 CURRENT PORTION-RUS NOTE PAYABLE	0.00	0.00	0.00
1 232.71 CURRENT PORTION-COBANK NOTE PAYA	1,419,622.93	1,500,980.39	1,587,037.01
1 232.72 CURRENT PORTION CFC NOTE PAYABLE	0.00	0.00	0.00
1 232.73 CURRENT PORTION-OTHER NOTES PAYA	21,608.57	0.00	0.00
<b>Total for Line 50:</b>	<u>1,441,231.50</u>	<u>1,500,980.39</u>	<u>1,587,037.01</u>
51. Current Maturities Long-Term Debt - Econ. Devel.	0.00	0.00	0.00
52. Current Maturities Capital Leases			
1 232.79 CURRENT PORTION-CAPITAL LEASES	0.00	22,748.08	23,947.66
<b>Total for Line 52:</b>	<u>0.00</u>	<u>22,748.08</u>	<u>23,947.66</u>
53. Other Current and Accrued Liabilities			
1 236.1 ACCR PROPERTY TAX	726,440.42	893,042.88	841,275.51
1 236.2 ACCR FED UNEMPLOYMENT TAX	102.42	171.28	10.82
1 236.3 ACCR FICA (SS/MEDICARE)	15,639.28	14,207.99	-72.80
1 236.4 ACCR KANSAS UNEMPLOYMENT TAX	975.69	1,644.11	104.29
1 236.5 ACCR SALES TAX	85,845.56	88,023.30	108,203.23
1 236.6 ACCR COMPENSATING USE TAX	1,062.16	95.79	219.64

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1 236.7 ACCR FRANCHISE FEE	79,292.34	0.00	0.00
1 236.71 ACCR FEDERAL INCOME TAX	0.00	17,160.00	0.00
1 236.72 ACCR KANSAS INCOME TAX	0.00	0.00	0.00
1 237.1 ACCR INT-RUS CONST	0.00	0.00	0.00
1 237.15 ACCR INT-COBANK	426,165.57	450,986.53	480,486.56
1 237.2 ACCR INT-NCSC	0.00	0.00	0.00
1 237.3 ACCR INT-CFC	0.00	0.00	0.00
1 237.4 ACCRUED INT-MISCELLANEOUS	71.74	122.96	147.07
1 237.76 ACCR INT-COBANK CURR LOC	0.00	0.00	0.00
1 241.0 FEDERAL WITHHOLDING TAX PAYABLE	16,875.16	18,351.99	0.00
1 241.1 KANSAS WITHHOLDING TAX	6,373.79	6,498.26	5,032.43
1 242.1 ACCRUED PAYROLL	143,470.36	151,963.34	159,698.64
1 242.2 PAYROLL CLEARING	0.00	0.00	0.00
1 242.3 ACC EMPLOYEE VACATION	159,823.66	171,937.75	191,170.99
1 242.31 ACCRUED EMPLOYEE HOLIDAY	0.00	0.00	0.00
1 242.32 ACCR EMPLOYEE SICK PAY	67,410.52	91,554.63	107,552.71
1 242.33 ACCRUED HOURS ONLY	0.00	0.00	0.00
1 242.51 GYM MEMBERSHIP-EMPLOYEE PORTION	184.97	40.00	-248.01
1 242.54 MET LIFE INSURANCE - MISC. A/P	0.00	0.00	0.00
1 242.55 AFLAC INSURANCE	598.36	636.82	-198.49
1 242.551 ILLINOIS MUTUAL INSURANCE	454.54	1,050.75	-408.64
1 242.555 PRINCIPAL VOLUNTARY LIFE	165.33	226.35	-46.54
1 242.56 EMPLOYEE 401(K)--MISC A/P	8,673.37	0.00	0.00
1 242.57 EMPLOYER 401(K)--MISC A/P	11,876.38	6,941.51	7,628.26
1 242.58 EMPLOYEE PENSION LOAN--MISC A/P	1,904.24	-241.93	5.00
1 242.59 UNITED WAY PAYROLL DEDUCTIONS	0.00	0.00	215.00
1 242.61 SECTION 125 CONTRIBUTIONS-ODD YR	110.13	0.00	4,305.90
1 242.62 SECTION 125 CONTRIBUTION-EVEN YR	0.00	1,909.64	0.00
<b>Total for Line 53:</b>	<u>1,753,515.99</u>	<u>1,916,323.95</u>	<u>1,905,081.57</u>
54. Total Current & Accrued Liabilities (47 thru 53)	9,722,773.02	12,988,793.56	12,162,218.50
55. Regulatory Liabilities	0.00	0.00	0.00
56. Other Deferred Credits			
1 252.0 CONTRACTOR ADVANCES FOR CONSTRUCTION	45,713.13	33,731.50	28,815.90
1 253.0 DEFERRED CREDITS	0.00	0.00	0.00
1 281.0 ACCUM DEF INCOME TAX LIAB	736,135.00	818,297.00	1,732,119.00
1 281.7 ACCUM DEF INCOME TAX LIAB-OCI-MKEC			28,872.00
1 281.7 ACCUM DEF INCOME TAX LIAB-OCI-RETRMT			0.00
<b>Total for Line 56:</b>	<u>781,848.13</u>	<u>852,028.50</u>	<u>1,789,806.90</u>
57. Total Liab. & Other Credits (36+43+46+54 thru 56)	<u>102,099,274.87</u>	<u>113,352,583.93</u>	<u>118,603,636.63</u>

## **Exhibit 5 – Material Changes in Cost of Service**

Please see the Direct Testimony of Stephen J. Epperson.  
See also, Exhibit 10 – Supplemental Schedules



## **Exhibit 6 – Allocation of Costs or Billed Charges by Pioneer Electric to Southern Pioneer Electric**

- **List of Pioneer Employee's Time and Cost Billed**
- **List of All Directly Assigned Costs from Pioneer**
- **List of All Other Allocated, Assigned or Billed Costs**

**Southern Pioneer Electric Company - PEC Labor Charged to SPEC - 2011 Year  
(List of Pioneer Employee's Time and Cost Billed)**

Period Range: JAN 2011 To DEC 2011	Employee				
Div	Account	#	Hours	Total \$ (Labor & OH)	
1	163	5	12	\$	507.04
1	563	6	8	\$	762.29
1	571	6	44	\$	4,496.61
1	580	6	10	\$	1,167.04
1	588	6	503.5	\$	52,827.43
1	588.5	6	25	\$	3,206.88
1	590	6	26	\$	3,037.77
1	910.11	28	13.5	\$	641.20
1	903	31	15	\$	780.20
1	908.5	31	5.5	\$	267.14
1	920	39	41	\$	14,448.90
1	920	69	1,841.75	\$	71,666.80
1	920.5	69	13	\$	478.00
1	568	117	130	\$	16,175.79
1	920	117	1,102.00	\$	140,545.29
1	920.5	117	20	\$	2,480.60
1	588	122	4	\$	230.46
1	903	122	115.25	\$	6,246.73
1	903	125	13	\$	1,309.49
1	920	125	1,067.50	\$	104,639.43
1	920.5	125	2	\$	220.39
1	903	129	92.75	\$	3,800.06
1	588.5	131	781.5	\$	53,462.33
1	920.5	131	44	\$	3,357.53
1	920	141	41	\$	2,176.21
1	920	142	478.58	\$	34,681.36
1	903	143	34.75	\$	1,405.91
1	908	151	2	\$	114.00
1	910	151	25	\$	1,434.20
1	910.11	151	32	\$	1,961.23
1	163	159	58	\$	2,483.16
1	163	160	477.25	\$	32,191.93
1	588.5	160	45	\$	3,082.63
1	903	162	132	\$	7,365.17
1	903.5	162	2.5	\$	139.49
1	107.2	168	9	\$	557.19
1	903	168	138.25	\$	9,019.40
1	920	168	691	\$	44,481.17
1	920.5	168	15.25	\$	1,109.72
1	903	171	110.75	\$	4,420.95
1	902	172	6	\$	289.67



**Southern Pioneer Electric Company - PEC Labor Charged to SPEC - 2012 Year**  
**(List of Pioneer Employee's Time and Cost Billed)**

Period Range: JAN 2012 To DEC 2012	Employee				
Div	Account	#	Hours	Total \$ (Labor & OH)	
1	588.5	2	245.5	\$	14,289.52
1	163	5	23	\$	1,026.51
1	563	6	95	\$	12,278.44
1	588	6	750	\$	94,312.77
1	588.5	6	176	\$	23,000.97
1	588	19	61	\$	5,874.02
1	908	28	18	\$	979.75
1	910.11	28	19.5	\$	1,212.26
1	426.1	31	8.5	\$	388.95
1	903	31	31.25	\$	1,523.67
1	920	69	1,970.25	\$	75,824.70
1	588.5	71	3.5	\$	218.00
1	107.2	115	15	\$	782.86
1	588.5	115	16	\$	835.03
1	598	115	1	\$	52.19
1	568	117	63.5	\$	7,218.65
1	920	117	1,219.75	\$	145,663.21
1	920.5	117	8.5	\$	1,019.69
1	107.2	121	6	\$	375.97
1	108.8	121	2	\$	125.30
1	903	122	115	\$	6,917.11
1	920	125	1,111.00	\$	119,610.12
1	903	129	5.5	\$	261.05
1	588.5	131	762.5	\$	55,654.17
1	920	141	10	\$	626.69
1	920	142	717	\$	48,046.54
1	903	143	562.25	\$	23,712.33
1	910	151	213	\$	11,266.86
1	910.11	151	12	\$	681.08
1	163	159	28	\$	1,423.92
1	107.2	160	33	\$	2,162.54
1	163	160	394.5	\$	28,599.67
1	588.5	160	83.5	\$	5,907.81
1	903	162	1,129.25	\$	65,329.96
1	107.2	163	15.5	\$	991.17
1	108.8	163	5	\$	339.19
1	107.2	168	63	\$	5,150.98
1	903	168	38.25	\$	2,992.64
1	920	168	1,014.25	\$	74,322.51
1	920.5	168	26	\$	2,039.87
1	903	171	150.75	\$	6,274.78
1	586	172	130	\$	6,826.06



**Southern Pioneer Electric Company - PEC Labor Charged to SPEC - 2013 Year**  
**(List of Pioneer Employee's Time and Cost Billed)**

Period Range: JAN 2013 To DEC 2013	Employee				
Div	Account	#	Hours	Total \$ (Labor & OH)	
1	107.2	2	27.5	\$	1,868.33
1	588	2	161.5	\$	10,985.40
1	588.5	2	498	\$	32,584.05
1	570	4	59.5	\$	4,209.62
1	426.1	5	8	\$	364.52
1	563	6	49	\$	6,618.38
1	571	6	19	\$	2,495.29
1	580	6	68	\$	10,424.68
1	588	6	508	\$	62,517.19
1	588.5	6	168	\$	21,322.69
1	107.2	19	45	\$	5,659.45
1	588	19	8	\$	914.81
1	426.1	28	5.75	\$	328.25
1	908	28	8	\$	506.32
1	908.2	28	9	\$	453.18
1	426.1	31	4.25	\$	230.32
1	908	31	12	\$	792.39
1	908.2	31	19.75	\$	978.58
1	910.11	31	7	\$	389.92
1	930.26	31	1	\$	49.00
1	588.5	68	9.5	\$	1,035.17
1	592	68	13.5	\$	1,608.57
1	920	69	517.95	\$	22,496.79
1	920.5	69	6	\$	213.91
1	107.2	83	49.5	\$	4,093.22
1	582	83	4	\$	301.33
1	592	83	4	\$	301.33
1	107.2	96	35	\$	2,474.99
1	582	96	4	\$	245.35
1	592	96	4	\$	245.34
1	107.2	115	45	\$	3,123.97
1	568	117	88.75	\$	11,391.50
1	920	117	1,184.00	\$	155,087.19
1	920.5	117	4	\$	452.73
1	921	117	0.5	\$	65.24
1	107.2	118	50.5	\$	3,106.57
1	184.1	118	10.5	\$	625.41
1	908	118	16	\$	830.16
1	903	122	90.5	\$	4,803.73

**Southern Pioneer Electric Company - PEC Labor Charged to SPEC - 2013 Year**  
**(List of Pioneer Employee's Time and Cost Billed)**

Period Range: JAN 2013 To DEC 2013	Employee				
Div	Account	#	Hours	Total \$ (Labor & OH)	
1	903.5	122	8.5	\$	403.57
1	920	125	954	\$	118,151.98
1	920.5	125	15.5	\$	1,788.28
1	588	131	210.5	\$	14,852.88
1	588.5	131	610	\$	43,397.24
1	920	142	435	\$	33,006.93
1	903	143	1,315.25	\$	65,201.69
1	903.5	143	6.25	\$	312.45
1	426.1	151	9.5	\$	512.30
1	908	151	85	\$	4,946.81
1	908.2	151	9	\$	528.90
1	910	151	40	\$	2,154.56
1	910.11	151	42	\$	2,297.40
1	930.26	151	21.5	\$	1,102.90
1	930.4	151	9	\$	524.67
1	580	159	44	\$	2,398.65
1	107.2	160	141.5	\$	11,569.66
1	163	160	311	\$	24,403.53
1	588.5	160	27.5	\$	2,137.20
1	932	160	2.5	\$	203.90
1	426.1	162	1.25	\$	77.94
1	903	162	913.5	\$	55,921.55
1	903.5	162	13.5	\$	789.63
1	107.2	163	36	\$	2,434.89
1	107.2	164	36	\$	2,411.15
1	107.2	165	43	\$	3,350.03
1	107.2	168	2	\$	191.34
1	903	168	51.5	\$	4,648.31
1	920	168	762.5	\$	67,477.02
1	920.5	168	52	\$	4,424.65
1	426.1	171	11.25	\$	565.79
1	903	171	130	\$	5,736.44
1	908	171	9.5	\$	584.79
1	107.2	172	42	\$	2,586.21
1	586	172	43.5	\$	2,660.78
1	902	172	15	\$	893.28
1	107.2	176	23.5	\$	1,629.96
1	108.8	176	11	\$	792.10
1	588	176	8	\$	487.41

**Southern Pioneer Electric Company - PEC Labor Charged to SPEC - 2013 Year  
(List of Pioneer Employee's Time and Cost Billed)**

Period Range: JAN 2013 To DEC 2013	Employee				
Div	Account	#	Hours	Total \$ (Labor & OH)	
1	107.2	177	25.5	\$	1,177.90
1	108.8	177	9	\$	450.70
1	588	177	8	\$	327.80
1	163	184	371.25	\$	16,590.89
1	588	184	38.5	\$	1,705.05
1	107.2	188	45	\$	3,328.32
1	920	191	342.75	\$	18,110.59
1	920.5	191	63.25	\$	3,251.65
1	903	192	101.25	\$	4,527.25
1	107.2	201	45	\$	2,536.78
1	242.33	201	0	\$	30.61
1	107.2	202	76	\$	4,619.58
1	108.8	202	4	\$	197.31
1	184.1	202	2	\$	98.64
1	588	202	8	\$	394.59
1	426.1	206	47.5	\$	4,572.98
1	903	206	203	\$	20,283.14
1	908	206	154.5	\$	15,466.26
1	930.26	206	19.5	\$	1,612.91
1	920	207	415.75	\$	15,293.85
1	920.5	207	2	\$	71.32
1	107.2	208	46	\$	2,557.07
1	920	209	632.5	\$	149,903.82
1	107.2	210	45	\$	1,785.27
1	908	214	7	\$	536.97
1	920	214	893.75	\$	47,944.35
1	920.5	214	27	\$	1,391.18
1	107.2	215	78	\$	4,560.70
1	920	215	622.25	\$	32,974.31
1	920.5	215	7.5	\$	408.39
1	903	216	1,114.25	\$	43,915.67
1	903.5	216	5.25	\$	199.49
1	107.2	217	79	\$	5,063.88
1	920	218	866.5	\$	42,079.89
1	920.5	218	27.25	\$	1,543.78
1	107.2	220	37.5	\$	1,156.03
1	108.8	220	6	\$	159.29
1	242.31	220	8	\$	156.72
1	242.33	220	0	\$	32.65



**Southern Pioneer Electric Company - PEC Labor Charged to SPEC - 2013 Year**  
**(List of Pioneer Employee's Time and Cost Billed)**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)
	1	588	220	8	\$ 287.38
	1	920	221	4	\$ 54.82
	1	920	222	514	\$ 27,452.38
	1	920	224	1,200.00	\$ 41,008.81
	1	920.5	224	30.25	\$ 1,253.88
	1	920	225	795.75	\$ 29,083.30
	1	920.5	225	32.25	\$ 1,274.81
	1	903	226	223	\$ 3,055.20
	1	908	226	9.5	\$ 184.44
	1	903	228	29.15	\$ 775.22
	1	107.2	229	36	\$ 1,058.94
	1	920	231	70	\$ 921.20
	1	908	234	7	\$ 200.92
	1	930.26	234	9.25	\$ 270.80
	1	930.4	234	11	\$ 270.27
	1	242.33	1011	8	\$ 271.92
	1	242.33	1013	12	\$ 455.04
	1	242.33	1062	40	\$ 705.20
	1	242.33	1076	16	\$ 312.00
		PEC Charged to SPECo		19,865.60	\$ 1,423,667.75
		PEC EE Total		157,584.96	\$ 9,256,934.46

**Southern Pioneer Electric Company - Expense from PEC 2011**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99			1/1/2011					Beginning Balance				(2,753,562.83)
1	232.99	A/P CLEARING-PEC	201101	1/4/2011	139563	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(177.73)
1	232.99	A/P CLEARING-PEC	201101	1/12/2011	139940	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(1,145.14)
1	232.99	A/P CLEARING-PEC	201101	1/14/2011	140050	Accounts Payable	Invoice	JAN 2011 PEC AP	Due To Div 0			0	(134.13)
1	232.99	A/P CLEARING-PEC	201101	1/18/2011	140131	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(177.36)
1	232.99	A/P CLEARING-PEC	201101	1/20/2011	140269	Accounts Payable	Invoice	JAN 2011 PEC AP	Due To Div 0			0	(1,348.59)
1	232.99	A/P CLEARING-PEC	201101	1/24/2011	140406	Utility Billing	Remittance	Remittance Post	Remittance Post			0	(9.84)
1	232.99	A/P CLEARING-PEC	201101	1/25/2011	140504	General Ledger	Journal Entry	JE 1-12 2011	1-12 PEC LOC TO SPEC LOC			0	(750,000.00)
1	232.99	A/P CLEARING-PEC	201101	1/26/2011	140547	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(1,598.39)
1	232.99	A/P CLEARING-PEC	201101	1/27/2011	140584	Accounts Payable	Invoice	JAN 2011 PEC AP	Due To Div 0			0	(505.59)
1	232.99	A/P CLEARING-PEC	201101	1/31/2011	140859	Accounts Payable	Invoice	JAN 2011 PEC AP	Due To Div 0			0	(19,116.73)
1	232.99	A/P CLEARING-PEC	201101	1/31/2011	141171	Accounts Payable	Invoice	JAN 2011 PEC AP	Due To Div 0			0	(57.26)
1	232.99	A/P CLEARING-PEC	201101	1/31/2011	141225	Accounts Payable	Invoice	JAN 2011 PEC AP	Due To Div 0			0	(99.91)
1	232.99	A/P CLEARING-PEC	201101	1/31/2011	141287	Accounts Payable	Invoice		Due To Div 0			0	(11,806.44)
1	232.99	A/P CLEARING-PEC	201101	1/31/2011	141305	General Ledger	Journal Entry		SMJ27 KEC DUES			0	(2,411.75)
1	232.99	A/P CLEARING-PEC	201101	1/31/2011	141305	General Ledger	Journal Entry		SMJ29 ACCRU INT DUE TO			0	(7,505.72)
1	232.99	A/P CLEARING-PEC	201101	1/31/2011	141444	Payroll/Labor	Period-End Labor		Due To Div 0			0	(90,949.58)
1	232.99	A/P CLEARING-PEC	201101	1/31/2011	141458	Accounts Payable	Invoice	SPEC JAN 2011 AP	MGMT SERVICE OCT 2010	PIONEER ELECTRIC COOPERATIVE	26004	1002925	68,200.47
1	232.99	A/P CLEARING-PEC	201101	1/31/2011	141458	Accounts Payable	Invoice	SPEC JAN 2011 AP	MGMT SERVICE NOV 2010	PIONEER ELECTRIC COOPERATIVE	26004	1002925	67,847.29
1	232.99	A/P CLEARING-PEC	201101	1/31/2011	141458	Accounts Payable	Invoice	SPEC JAN 2011 AP	MGMT SERVICE DEC 2010	PIONEER ELECTRIC COOPERATIVE	26004	1002925	73,938.87
1	232.99	A/P CLEARING-PEC	201101	1/31/2011	141459	Accounts Payable	Invoice	SPEC JAN 2011 AP	REIMB EXPENSES - DEC 10	PIONEER ELECTRIC COOPERATIVE	26005	1002403	43,576.20
1	232.99	A/P CLEARING-PEC	201101	1/31/2011	141574	Fleet Management	Period-End		Due To Div 0			0	(937.41)
1	232.99	A/P CLEARING-PEC	201102	2/1/2011	142278	General Ledger	Journal Entry		SMJ27 KEC DUES			0	(2,411.75)
1	232.99	A/P CLEARING-PEC	201102	2/2/2011	140794	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(358.74)
1	232.99	A/P CLEARING-PEC	201102	2/8/2011	141075	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(308.84)
1	232.99	A/P CLEARING-PEC	201102	2/10/2011	141156	Accounts Payable	Invoice	FEB 2011 PEC AP	Due To Div 0			0	(43.86)
1	232.99	A/P CLEARING-PEC	201102	2/16/2011	141426	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(359.47)
1	232.99	A/P CLEARING-PEC	201102	2/17/2011	141510	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	1,401.15
1	232.99	A/P CLEARING-PEC	201102	2/17/2011	141511	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(525.33)
1	232.99	A/P CLEARING-PEC	201102	2/23/2011	141806	Accounts Payable	Invoice		Due To Div 0			0	117.34

**Southern Pioneer Electric Company - Expense from PEC 2011**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201102	2/24/2011	141775	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(1,186.47)
1	232.99	A/P CLEARING-PEC	201102	2/24/2011	141787	Accounts Payable	Invoice	PEC FEB AP PO'S	Due To Div 0			0	(1,138.72)
1	232.99	A/P CLEARING-PEC	201102	2/25/2011	141812	General Ledger	Journal Entry	JE 2-9 2011	2-9 PEC LOC TO SPEC			0	(750,000.00)
1	232.99	A/P CLEARING-PEC	201102	2/28/2011	141954	General Ledger	Journal Entry	JE 2-10 2011	2-10 PEC LOC TO SPEC			0	(250,000.00)
1	232.99	A/P CLEARING-PEC	201102	2/28/2011	141965	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(380.62)
1	232.99	A/P CLEARING-PEC	201102	2/28/2011	141985	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(54.34)
1	232.99	A/P CLEARING-PEC	201102	2/28/2011	141986	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	108.68
1	232.99	A/P CLEARING-PEC	201102	2/28/2011	142125	Accounts Payable	Invoice	FEB 2011 PEC AP	Due To Div 0			0	(8,895.55)
1	232.99	A/P CLEARING-PEC	201102	2/28/2011	142300	General Ledger	Journal Entry		SMJ29 ACCRUE INT DUE2/FR			0	(7,652.41)
1	232.99	A/P CLEARING-PEC	201102	2/28/2011	142429	Accounts Payable	Invoice	FEB 2011 PEC AP	Due To Div 0			0	(10,376.96)
1	232.99	A/P CLEARING-PEC	201102	2/28/2011	142443	Payroll/Labor	Period-End Labor		Due To Div 0			0	(67,703.07)
1	232.99	A/P CLEARING-PEC	201102	2/28/2011	142518	Accounts Payable	Invoice	SPEC FEB 2011 AP	REIMB JAN 2011 EXPENSES	PIONEER ELECTRIC COOPERATIVE	2011031243756	1002403	46,094.58
1	232.99	A/P CLEARING-PEC	201102	2/28/2011	142548	Accounts Payable	Invoice	FEB 2011 PEC AP	Due To Div 0			0	(12,530.45)
1	232.99	A/P CLEARING-PEC	201102	2/28/2011	142732	Fleet Management	Period-End		Due To Div 0			0	(868.69)
1	232.99	A/P CLEARING-PEC	201103	3/3/2011	142144	General Ledger	Journal Entry	JE 3-1 2011	3-1 PEC LOC TO SPEC			0	(350,000.00)
1	232.99	A/P CLEARING-PEC	201103	3/8/2011	142289	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(153.20)
1	232.99	A/P CLEARING-PEC	201103	3/15/2011	142646	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(783.98)
1	232.99	A/P CLEARING-PEC	201103	3/18/2011	142804	Accounts Payable	Invoice	MARCH 2011 AP	Due To Div 0			0	(3,564.41)
1	232.99	A/P CLEARING-PEC	201103	3/22/2011	142922	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(2,228.67)
1	232.99	A/P CLEARING-PEC	201103	3/23/2011	142996	Accounts Payable	Invoice	MARCH 2011 AP	Due To Div 0			0	(166.60)
1	232.99	A/P CLEARING-PEC	201103	3/30/2011	143296	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(2,299.41)
1	232.99	A/P CLEARING-PEC	201103	3/31/2011	143347	Material Inventory	Adjustment	Correcting Inventory	Due To Div 0			0	5.70
1	232.99	A/P CLEARING-PEC	201103	3/31/2011	143368	Accounts Payable	Invoice	MARCH 2011 AP	Due To Div 0			0	(8,947.17)
1	232.99	A/P CLEARING-PEC	201103	3/31/2011	143389	Accounts Payable	Invoice	SPEC A/P MARCH 2011	REIMB FEB EXPENSES	PIONEER ELECTRIC COOPERATIVE	26154	1002615	44,596.34
1	232.99	A/P CLEARING-PEC	201103	3/31/2011	143737	Accounts Payable	Invoice	MARCH 2011 AP	Due To Div 0			0	(12,573.63)
1	232.99	A/P CLEARING-PEC	201103	3/31/2011	143806	Accounts Payable	Invoice	MARCH 2011 AP	Due To Div 0			0	(2,850.38)
1	232.99	A/P CLEARING-PEC	201103	3/31/2011	143810	Accounts Payable	Invoice		Due To Div 0			0	(9.55)
1	232.99	A/P CLEARING-PEC	201103	3/31/2011	143820	Payroll/Labor	Period-End Labor		Due To Div 0			0	(63,391.96)
1	232.99	A/P CLEARING-PEC	201103	3/31/2011	143976	General Ledger	Journal Entry		SMJ27 KEC DUES			0	(2,411.75)
1	232.99	A/P CLEARING-PEC	201103	3/31/2011	143976	General Ledger	Journal Entry		SMJ29 ACCRUE INT DUE2/FR			0	(9,395.75)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201103	3/31/2011	143996	Fleet Management	Period-End		Due To Div 0			0	(845.65)
1	232.99	A/P CLEARING-PEC	201104	4/1/2011	143465	General Ledger	Journal Entry	JE 4-1 2011	4-1 PEC LOC TO SPEC			0	(250,000.00)
1	232.99	A/P CLEARING-PEC	201104	4/5/2011	143550	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(236.06)
1	232.99	A/P CLEARING-PEC	201104	4/12/2011	143924	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(2,003.41)
1	232.99	A/P CLEARING-PEC	201104	4/14/2011	144043	Accounts Payable	Invoice	APRIL 2011 AP	Due To Div 0			0	(14,198.81)
1	232.99	A/P CLEARING-PEC	201104	4/19/2011	144273	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(728.80)
1	232.99	A/P CLEARING-PEC	201104	4/20/2011	144356	Work Order	Direct Charge and Transfer	62110013 0.108.8 to 1.108.8	Due To Div 0			0	(10,414.21)
1	232.99	A/P CLEARING-PEC	201104	4/21/2011	144397	Accounts Payable	Invoice	APRIL 2011 AP	Due To Div 0			0	(19.94)
1	232.99	A/P CLEARING-PEC	201104	4/21/2011	144414	Work Order	Direct Charge and Transfer	29621593 FR 0. TO 1.	Due To Div 0			0	(8.00)
1	232.99	A/P CLEARING-PEC	201104	4/21/2011	144425	Work Order	Direct Charge and Transfer	29110196 0. to 1.	Due To Div 0			0	110.16
1	232.99	A/P CLEARING-PEC	201104	4/21/2011	144426	Work Order	Direct Charge and Transfer	29110196	Due To Div 0			0	14.38
1	232.99	A/P CLEARING-PEC	201104	4/21/2011	144427	Work Order	Direct Charge and Transfer	62110027	Due To Div 0			0	(225.86)
1	232.99	A/P CLEARING-PEC	201104	4/21/2011	144428	Work Order	Direct Charge and Transfer	63110004	Due To Div 0			0	(7,722.96)
1	232.99	A/P CLEARING-PEC	201104	4/22/2011	144500	Accounts Payable	Invoice	SPEC APRIL 2011 AP	EXPENSE REIMBURSE 03/11	PIONEER ELECTRIC COOPERATIVE	26243	1002736	45,378.80
1	232.99	A/P CLEARING-PEC	201104	4/22/2011	144500	Accounts Payable	Invoice	SPEC APRIL 2011 AP	MANAGEMENT SERV 1ST QTR	PIONEER ELECTRIC COOPERATIVE	26242	1002925	224,696.36
1	232.99	A/P CLEARING-PEC	201104	4/25/2011	144613	Material Inventory	Salvage		Due To Div 0			0	(179.51)
1	232.99	A/P CLEARING-PEC	201104	4/25/2011	144625	General Ledger	Journal Entry	JE 4-7 2011	4-7 PEC LOC TO SPEC			0	(1,300,000.00)
1	232.99	A/P CLEARING-PEC	201104	4/26/2011	144722	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(1,432.24)
1	232.99	A/P CLEARING-PEC	201104	4/28/2011	144856	Accounts Payable	Invoice	APRIL 2011 AP	Due To Div 0			0	(9,054.43)
1	232.99	A/P CLEARING-PEC	201104	4/29/2011	144908	Accounts Payable	Invoice	APRIL 2011 AP	Due To Div 0			0	(1,321.38)
1	232.99	A/P CLEARING-PEC	201104	4/30/2011	145302	General Ledger	Journal Entry		SMJ27 KEC DUES			0	(2,411.75)
1	232.99	A/P CLEARING-PEC	201104	4/30/2011	145302	General Ledger	Journal Entry		SMJ29 ACCRUE INT ON DUE2			0	(13,707.75)
1	232.99	A/P CLEARING-PEC	201104	4/30/2011	145344	Accounts Payable	Invoice	APRIL 2011 AP	Due To Div 0			0	(2,391.24)
1	232.99	A/P CLEARING-PEC	201104	4/30/2011	145390	Accounts Payable	Invoice	MAY 2011 PEC AP	Due To Div 0			0	(344.17)
1	232.99	A/P CLEARING-PEC	201104	4/30/2011	145559	Payroll/Labor	Period-End Labor		Due To Div 0			0	(78,522.63)
1	232.99	A/P CLEARING-PEC	201104	4/30/2011	145605	Fleet Management	Period-End		Due To Div 0			0	(1,632.94)
1	232.99	A/P CLEARING-PEC	201105	5/3/2011	145097	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(771.02)
1	232.99	A/P CLEARING-PEC	201105	5/9/2011	145348	Accounts Payable	Invoice	MAY 2011 PEC AP	Due To Div 0			0	(210.90)
1	232.99	A/P CLEARING-PEC	201105	5/9/2011	145391	General Ledger	Journal Entry		XFER SPEC LOC TO PEC LOC			0	500,000.00
1	232.99	A/P CLEARING-PEC	201105	5/13/2011	145642	Accounts Payable	Invoice	MAY 2011 PEC AP	Due To Div 0			0	118.12

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201105	5/13/2011	145642	Accounts Payable	Invoice	MAY 2011 PEC AP	Due To Div 0			0	(94.63)
1	232.99	A/P CLEARING-PEC	201105	5/13/2011	145680	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(3,535.44)
1	232.99	A/P CLEARING-PEC	201105	5/20/2011	145973	Accounts Payable	Invoice	MAY 2011 PEC AP	Due To Div 0			0	(25,912.08)
1	232.99	A/P CLEARING-PEC	201105	5/24/2011	146099	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(1,591.63)
1	232.99	A/P CLEARING-PEC	201105	5/25/2011	146223	General Ledger	Journal Entry	JE 5-9 2011	5-9 SPEC LOC TO PEC			0	500,000.00
1	232.99	A/P CLEARING-PEC	201105	5/26/2011	146219	Accounts Payable	Invoice	MAY 2011 PEC AP	Due To Div 0			0	(9,598.14)
1	232.99	A/P CLEARING-PEC	201105	5/26/2011	146230	General Ledger	Journal Entry	JE 5-10 2011	5-10 SPEC LOC TO PEC			0	500,000.00
1	232.99	A/P CLEARING-PEC	201105	5/26/2011	146461	General Ledger	Journal Entry		DAILY CASH 5/26/2011			0	(59.46)
1	232.99	A/P CLEARING-PEC	201105	5/31/2011	145926	General Ledger	Journal Entry		SMJ27 KEC DUES			0	(2,411.75)
1	232.99	A/P CLEARING-PEC	201105	5/31/2011	146404	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(1,190.93)
1	232.99	A/P CLEARING-PEC	201105	5/31/2011	146503	Accounts Payable	Invoice	MAY 2011 PEC AP	Due To Div 0			0	(484.30)
1	232.99	A/P CLEARING-PEC	201105	5/31/2011	146614	General Ledger	Journal Entry		1.5-3 CLEAR DUE TO/FROM			0	18,246.49
1	232.99	A/P CLEARING-PEC	201105	5/31/2011	146649	Material Inventory	Salvage		Due To Div 0			0	186.13
1	232.99	A/P CLEARING-PEC	201105	5/31/2011	146663	Material Inventory	Salvage	work order salvage	Due To Div 0			0	(274.61)
1	232.99	A/P CLEARING-PEC	201105	5/31/2011	146683	Work Order	Direct Charge and Transfer	62110025 MTL SALVAGE CORR	Due To Div 0			0	(6.62)
1	232.99	A/P CLEARING-PEC	201105	5/31/2011	146743	Payroll/Labor	Period-End Labor		Due To Div 0			0	(73,141.74)
1	232.99	A/P CLEARING-PEC	201105	5/31/2011	146820	Accounts Payable	Invoice	SPEC ACCT PYBL MAY 2011	REIM APRIL 2011 EXPENSES	PIONEER ELECTRIC COOPERATIVE	28368	1003026	47,849.98
1	232.99	A/P CLEARING-PEC	201105	5/31/2011	146836	Accounts Payable	Invoice	MAY 2011 PEC AP	Due To Div 0			0	(266.91)
1	232.99	A/P CLEARING-PEC	201105	5/31/2011	146926	General Ledger	Journal Entry		SMJ29 ACCRUE INT ON DUE2			0	(14,903.73)
1	232.99	A/P CLEARING-PEC	201105	5/31/2011	147060	Fleet Management	Period-End		Due To Div 0			0	(1,213.39)
1	232.99	A/P CLEARING-PEC	201106	6/6/2011	146630	General Ledger	Journal Entry	JE 6-3 2011	6-3 SPEC TO PEC LOC			0	4,650,000.00
1	232.99	A/P CLEARING-PEC	201106	6/7/2011	146692	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(197.45)
1	232.99	A/P CLEARING-PEC	201106	6/10/2011	146826	Accounts Payable	Invoice	JUNE 11 AP PEC	Due To Div 0			0	(243.97)
1	232.99	A/P CLEARING-PEC	201106	6/16/2011	147156	Accounts Payable	Invoice	JUNE 11 AP PEC	Due To Div 0			0	(134.71)
1	232.99	A/P CLEARING-PEC	201106	6/17/2011	147190	Accounts Payable	Invoice		Due To Div 0			0	(12,062.55)
1	232.99	A/P CLEARING-PEC	201106	6/22/2011	147416	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(3,559.63)
1	232.99	A/P CLEARING-PEC	201106	6/22/2011	147418	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(903.42)
1	232.99	A/P CLEARING-PEC	201106	6/23/2011	147480	Accounts Payable	Invoice	JUNE 11 AP PEC	Due To Div 0			0	(14,219.95)
1	232.99	A/P CLEARING-PEC	201106	6/23/2011	147480	Accounts Payable	Invoice	JUNE 11 AP PEC	Due To Div 0			0	6.84
1	232.99	A/P CLEARING-PEC	201106	6/30/2011	147774	Accounts Payable	Invoice	JUNE 11 AP PEC	Due To Div 0			0	(8,895.31)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201106	6/30/2011	148001	General Ledger	Journal Entry		SMJ27 KEC DUES			0	(2,411.75)
1	232.99	A/P CLEARING-PEC	201106	6/30/2011	148001	General Ledger	Journal Entry		SMJ29 ACCRU INT DUE2/FRM			0	(16,613.05)
1	232.99	A/P CLEARING-PEC	201106	6/30/2011	148083	Accounts Payable	Invoice	JUNE 11 AP PEC	Due To Div 0			0	(426.52)
1	232.99	A/P CLEARING-PEC	201106	6/30/2011	148232	Accounts Payable	Invoice	SPEC A/P JUNE 2011	MAY 2011 REIMB OF EXPENS	PIONEER ELECTRIC COOPERATIVE	26473	1003247	60,912.80
1	232.99	A/P CLEARING-PEC	201106	6/30/2011	148240	Accounts Payable	Invoice	JUNE AP	Due To Div 0			0	(3,218.60)
1	232.99	A/P CLEARING-PEC	201106	6/30/2011	148251	Payroll/Labor	Period-End Labor		Due To Div 0			0	(65,841.39)
1	232.99	A/P CLEARING-PEC	201106	6/30/2011	148334	Fleet Management	Period-End		Due To Div 0			0	(1,474.85)
1	232.99	A/P CLEARING-PEC	201107	7/12/2011	148244	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(4,562.87)
1	232.99	A/P CLEARING-PEC	201107	7/15/2011	148409	Accounts Payable	Invoice	PEC AP JULY 2011	Due To Div 0			0	(12,661.87)
1	232.99	A/P CLEARING-PEC	201107	7/15/2011	148416	Accounts Payable	Invoice		Due To Div 0			0	(8,015.00)
1	232.99	A/P CLEARING-PEC	201107	7/15/2011	148418	Accounts Payable	Invoice		Due To Div 0			0	(25.00)
1	232.99	A/P CLEARING-PEC	201107	7/21/2011	148685	Accounts Payable	Invoice	PEC AP JULY 2011	Due To Div 0			0	(1,171.44)
1	232.99	A/P CLEARING-PEC	201107	7/27/2011	148897	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(3,739.32)
1	232.99	A/P CLEARING-PEC	201107	7/28/2011	148966	Accounts Payable	Invoice	PEC AP JULY 2011	Due To Div 0			0	(1,516.40)
1	232.99	A/P CLEARING-PEC	201107	7/29/2011	149025	Accounts Payable	Invoice		Due To Div 0			0	(23.92)
1	232.99	A/P CLEARING-PEC	201107	7/31/2011	149336	General Ledger	Journal Entry		1.7-8 ADJ AP/EL CLRNG			0	(32.00)
1	232.99	A/P CLEARING-PEC	201107	7/31/2011	149368	General Ledger	Journal Entry		SMJ27 KEC DUES			0	(2,411.75)
1	232.99	A/P CLEARING-PEC	201107	7/31/2011	149380	Accounts Payable	Invoice	PEC AP JULY 2011	Due To Div 0			0	(8,897.15)
1	232.99	A/P CLEARING-PEC	201107	7/31/2011	149430	Accounts Payable	Invoice	JULY 2011 PO BATCH	Due To Div 0			0	(326.61)
1	232.99	A/P CLEARING-PEC	201107	7/31/2011	149564	Accounts Payable	Invoice	PEC AP JULY 2011	Due To Div 0			0	(4,094.01)
1	232.99	A/P CLEARING-PEC	201107	7/31/2011	149583	Accounts Payable	Invoice	PEC AP JULY 2011	Due To Div 0			0	(25.65)
1	232.99	A/P CLEARING-PEC	201107	7/31/2011	149637	Payroll/Labor	Period-End Labor		Due To Div 0			0	(69,371.78)
1	232.99	A/P CLEARING-PEC	201107	7/31/2011	149800	Fleet Management	Period-End		Due To Div 0			0	(2,535.85)
1	232.99	A/P CLEARING-PEC	201107	7/31/2011	150168	General Ledger	Journal Entry		SMJ29 ACCRUE INT ON DUE2			0	(2,805.65)
1	232.99	A/P CLEARING-PEC	201108	8/3/2011	149231	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(1,245.21)
1	232.99	A/P CLEARING-PEC	201108	8/4/2011	149315	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(5,636.68)
1	232.99	A/P CLEARING-PEC	201108	8/11/2011	149653	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(359.42)
1	232.99	A/P CLEARING-PEC	201108	8/11/2011	149658	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	1,437.68
1	232.99	A/P CLEARING-PEC	201108	8/11/2011	149659	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(718.84)
1	232.99	A/P CLEARING-PEC	201108	8/11/2011	149702	Accounts Payable	Invoice	PEC AUGUST 2011 AP	Due To Div 0			0	(199.36)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201108	8/12/2011	149747	Accounts Payable	Invoice	PEC AUGUST 2011 AP	Due To Div 0			0	(11,055.52)
1	232.99	A/P CLEARING-PEC	201108	8/17/2011	149995	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(890.28)
1	232.99	A/P CLEARING-PEC	201108	8/19/2011	150103	Accounts Payable	Invoice	PEC AUGUST 2011 AP	Due To Div 0			0	(21,854.88)
1	232.99	A/P CLEARING-PEC	201108	8/25/2011	150300	Accounts Payable	Invoice	PEC AUGUST 2011 AP	Due To Div 0			0	(537.74)
1	232.99	A/P CLEARING-PEC	201108	8/26/2011	150372	Accounts Payable	Invoice	AUG 2011 SPEC AP	REIMB JUNE 2011 EXPENSE	PIONEER ELECTRIC COOPERATIVE	26637	1003536	62,880.07
1	232.99	A/P CLEARING-PEC	201108	8/26/2011	150372	Accounts Payable	Invoice	AUG 2011 SPEC AP	REIMB JULY 2011 EXPENSE	PIONEER ELECTRIC COOPERATIVE	26637	1003536	47,502.99
1	232.99	A/P CLEARING-PEC	201108	8/26/2011	150372	Accounts Payable	Invoice	AUG 2011 SPEC AP	APR MNGMT SERV	PIONEER ELECTRIC COOPERATIVE	26636	1004241	80,155.57
1	232.99	A/P CLEARING-PEC	201108	8/26/2011	150372	Accounts Payable	Invoice	AUG 2011 SPEC AP	MAY MNGMT SERV	PIONEER ELECTRIC COOPERATIVE	26636	1004241	74,355.13
1	232.99	A/P CLEARING-PEC	201108	8/26/2011	150372	Accounts Payable	Invoice	AUG 2011 SPEC AP	JUNE MNGMT SERV	PIONEER ELECTRIC COOPERATIVE	26636	1004241	67,316.24
1	232.99	A/P CLEARING-PEC	201108	8/26/2011	150377	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(63.70)
1	232.99	A/P CLEARING-PEC	201108	8/26/2011	150549	General Ledger	Journal Entry		1.8-3 VOID CHECK			0	(200.00)
1	232.99	A/P CLEARING-PEC	201108	8/29/2011	150448	Accounts Payable	Invoice	M TOMSON OUTSIDE SERVICE	Due To Div 0			0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201108	8/31/2011	150638	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(2,113.45)
1	232.99	A/P CLEARING-PEC	201108	8/31/2011	150912	General Ledger	Journal Entry		SMJ27 KEC DUES			0	(2,411.75)
1	232.99	A/P CLEARING-PEC	201108	8/31/2011	150912	General Ledger	Journal Entry		SMJ29 ACCRUE INT ON DUE2			0	(831.81)
1	232.99	A/P CLEARING-PEC	201108	8/31/2011	150980	Accounts Payable	Invoice	PEC AUGUST 2011 AP	Due To Div 0			0	(1,873.27)
1	232.99	A/P CLEARING-PEC	201108	8/31/2011	150998	Payroll/Labor	Period-End Labor		Due To Div 0			0	(73,629.20)
1	232.99	A/P CLEARING-PEC	201108	8/31/2011	151072	Accounts Payable	Invoice	PEC AUGUST 2011 AP	Due To Div 0			0	(10,407.05)
1	232.99	A/P CLEARING-PEC	201108	8/31/2011	151156	Fleet Management	Period-End		Due To Div 0			0	(1,873.72)
1	232.99	A/P CLEARING-PEC	201109	9/1/2011	150641	Accounts Payable	Invoice	PEC AUGUST 2011 AP	Due To Div 0			0	(16,198.80)
1	232.99	A/P CLEARING-PEC	201109	9/1/2011	150642	Accounts Payable	Invoice	PEC AP 08/11 PO'S	Due To Div 0			0	(1,210.82)
1	232.99	A/P CLEARING-PEC	201109	9/9/2011	150981	Accounts Payable	Invoice	SEPTEMBER 2011 PEC AP	Due To Div 0			0	(140.97)
1	232.99	A/P CLEARING-PEC	201109	9/14/2011	151199	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(1,488.19)
1	232.99	A/P CLEARING-PEC	201109	9/15/2011	151239	Accounts Payable	Invoice	M TOMSON OUTSIDE SERVICE	Due To Div 0			0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201109	9/16/2011	151297	Accounts Payable	Invoice	SEPTEMBER 2011 PEC AP	Due To Div 0			0	(37.50)
1	232.99	A/P CLEARING-PEC	201109	9/16/2011	151298	Accounts Payable	Invoice	PEC AUGUST 2011 AP	Due To Div 0			0	(12,403.41)
1	232.99	A/P CLEARING-PEC	201109	9/22/2011	151552	Accounts Payable	Invoice	SEPTEMBER 2011 PEC AP	Due To Div 0			0	(1,946.18)
1	232.99	A/P CLEARING-PEC	201109	9/28/2011	151808	Accounts Payable	Invoice	M TOMSON OUTSIDE SERVICE	Due To Div 0			0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201109	9/29/2011	151855	Accounts Payable	Invoice	SEPTEMBER 2011 PEC AP	Due To Div 0			0	(8,836.02)
1	232.99	A/P CLEARING-PEC	201109	9/30/2011	152162	Accounts Payable	Invoice	SEPTEMBER 2011 PEC AP	Due To Div 0			0	(1,024.16)

**Southern Pioneer Electric Company - Expense from PEC 2011**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201109	9/30/2011	152233	Accounts Payable	Invoice	PEC CREDIT CARDS	Due To Div 0			0	(1,317.01)
1	232.99	A/P CLEARING-PEC	201109	9/30/2011	152253	Accounts Payable	Invoice	SEPTEMBER 2011 PEC AP	Due To Div 0			0	(25.65)
1	232.99	A/P CLEARING-PEC	201109	9/30/2011	152254	Accounts Payable	Invoice	PEC CREDIT CARDS	Due To Div 0			0	(70.84)
1	232.99	A/P CLEARING-PEC	201109	9/30/2011	152277	General Ledger	Journal Entry		SMJ27 KEC DUES			0	(2,411.75)
1	232.99	A/P CLEARING-PEC	201109	9/30/2011	152277	General Ledger	Journal Entry		SMJ29 ACCR INT-DUE TO/FR			0	(1,188.66)
1	232.99	A/P CLEARING-PEC	201109	9/30/2011	152365	Payroll/Labor	Period-End Labor		Due To Div 0			0	(50,166.37)
1	232.99	A/P CLEARING-PEC	201109	9/30/2011	152529	Fleet Management	Period-End		Due To Div 0			0	(1,704.10)
1	232.99	A/P CLEARING-PEC	201110	10/10/2011	152257	Accounts Payable	Invoice	M TOMSON OUTSIDE SERVICE	Due To Div 0			0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201110	10/14/2011	152541	Accounts Payable	Invoice	SPEC A/P BATCH 10/2011	AUG 2011 EXPENSE REIMB	PIONEER ELECTRIC COOPERATIVE	26791	1004054	63,736.68
1	232.99	A/P CLEARING-PEC	201110	10/14/2011	152542	Accounts Payable	Invoice	PEC OCT 2011 AP	Due To Div 0			0	(13,121.47)
1	232.99	A/P CLEARING-PEC	201110	10/21/2011	152811	Accounts Payable	Invoice	PEC OCT 2011 AP	Due To Div 0			0	(11,636.49)
1	232.99	A/P CLEARING-PEC	201110	10/24/2011	152830	Accounts Payable	Invoice	PEC OCT 2011 AP	Due To Div 0			0	(18.31)
1	232.99	A/P CLEARING-PEC	201110	10/25/2011	152907	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(3,012.79)
1	232.99	A/P CLEARING-PEC	201110	10/27/2011	152997	Accounts Payable	Invoice	M TOMSON OUTSIDE SERVICE	Due To Div 0			0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201110	10/31/2011	153221	Accounts Payable	Invoice	PEC OCT 2011 AP	Due To Div 0			0	(7,171.09)
1	232.99	A/P CLEARING-PEC	201110	10/31/2011	153223	Accounts Payable	Invoice	BOARD MEMBERS EXP REPORT	Due To Div 0			0	(1,719.80)
1	232.99	A/P CLEARING-PEC	201110	10/31/2011	153261	General Ledger	Journal Entry		SMJ27 KEC DUES			0	(2,411.75)
1	232.99	A/P CLEARING-PEC	201110	10/31/2011	153459	Accounts Payable	Invoice	PEC OCT 2011 AP	Due To Div 0			0	(515.20)
1	232.99	A/P CLEARING-PEC	201110	10/31/2011	153603	Accounts Payable	Invoice	PEC OCT 2011 AP	Due To Div 0			0	(1,338.15)
1	232.99	A/P CLEARING-PEC	201110	10/31/2011	153626	Payroll/Labor	Period-End Labor		Due To Div 0			0	(64,267.60)
1	232.99	A/P CLEARING-PEC	201110	10/31/2011	153877	Fleet Management	Period-End		Due To Div 0			0	(2,107.95)
1	232.99	A/P CLEARING-PEC	201110	10/31/2011	153956	General Ledger	Journal Entry		SMJ29 ACCR INT-DUE TO/FR			0	(578.16)
1	232.99	A/P CLEARING-PEC	201111	11/7/2011	153434	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(484.27)
1	232.99	A/P CLEARING-PEC	201111	11/7/2011	153460	Accounts Payable	Invoice	NOVEMBER 2011 AP	Due To Div 0			0	(125.00)
1	232.99	A/P CLEARING-PEC	201111	11/8/2011	153540	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	70.88
1	232.99	A/P CLEARING-PEC	201111	11/9/2011	153589	Accounts Payable	Invoice	M TOMSON OUTSIDE SERVICE	Due To Div 0			0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201111	11/14/2011	154883	Accounts Payable	Invoice		Due To Div 0			0	84.74
1	232.99	A/P CLEARING-PEC	201111	11/15/2011	153804	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(2,023.78)
1	232.99	A/P CLEARING-PEC	201111	11/16/2011	154311	General Ledger	Journal Entry		DC-11/16/11			0	(38.00)
1	232.99	A/P CLEARING-PEC	201111	11/18/2011	153967	Accounts Payable	Invoice	SPEC NOVEMBER 2011 AP	REIMB SEPT 11 EXPENSES	PIONEER ELECTRIC COOPERATIVE	26950	1004092	52,639.46



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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201111	11/18/2011	153967	Accounts Payable	Invoice	SPEC NOVEMBER 2011 AP	MGMNT SRVCS-JULY-SEPT 11	PIONEER ELECTRIC COOPERATIVE	26949	1004241	199,281.02
1	232.99	A/P CLEARING-PEC	201111	11/22/2011	154109	Utility Billing	Payment	Payments	Payments			0	(2,398.14)
1	232.99	A/P CLEARING-PEC	201111	11/23/2011	154159	Accounts Payable	Invoice	NOVEMBER 2011 AP	Due To Div 0			0	(34,073.02)
1	232.99	A/P CLEARING-PEC	201111	11/23/2011	154187	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(4,549.24)
1	232.99	A/P CLEARING-PEC	201111	11/23/2011	154190	Accounts Payable	Invoice	M TOMSON OUTSIDE SERVICE	Due To Div 0			0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201111	11/30/2011	153099	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(380.65)
1	232.99	A/P CLEARING-PEC	201111	11/30/2011	154847	Accounts Payable	Invoice	NOVEMBER 2011 AP	Due To Div 0			0	(8,501.19)
1	232.99	A/P CLEARING-PEC	201111	11/30/2011	154883	Accounts Payable	Invoice		Due To Div 0			0	(5.14)
1	232.99	A/P CLEARING-PEC	201111	11/30/2011	154950	Accounts Payable	Invoice	NOVEMBER 2011 AP	Due To Div 0			0	(5,009.21)
1	232.99	A/P CLEARING-PEC	201111	11/30/2011	154952	Accounts Payable	Invoice	NOVEMBER 2011 AP	Due To Div 0			0	(165.17)
1	232.99	A/P CLEARING-PEC	201111	11/30/2011	154998	General Ledger	Journal Entry		SMJ27 KEC DUES			0	(2,411.75)
1	232.99	A/P CLEARING-PEC	201111	11/30/2011	155145	Accounts Payable	Invoice	SPEC NOVEMBER 2011 AP	OCT 2011 REIMB EXPENSE	PIONEER ELECTRIC COOPERATIVE	27015	1004344	46,337.32
1	232.99	A/P CLEARING-PEC	201111	11/30/2011	155351	Payroll/Labor	Period-End Labor		Due To Div 0			0	(70,468.61)
1	232.99	A/P CLEARING-PEC	201111	11/30/2011	155487	General Ledger	Journal Entry		SMJ29 ACCR INT DUE TO/FR			0	(664.18)
1	232.99	A/P CLEARING-PEC	201111	11/30/2011	155876	Fleet Management	Period-End		Due To Div 0			0	(2,313.52)
1	232.99	A/P CLEARING-PEC	201112	12/6/2011	154712	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(2,739.01)
1	232.99	A/P CLEARING-PEC	201112	12/6/2011	154719	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(590.02)
1	232.99	A/P CLEARING-PEC	201112	12/7/2011	154804	Accounts Payable	Invoice	DEC 2011 AP	Due To Div 0			0	(37.50)
1	232.99	A/P CLEARING-PEC	201112	12/8/2011	154896	Accounts Payable	Invoice	M TOMSON OUTSIDE SERVICE	Due To Div 0			0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201112	12/12/2011	155010	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(1,216.01)
1	232.99	A/P CLEARING-PEC	201112	12/12/2011	155019	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(65.14)
1	232.99	A/P CLEARING-PEC	201112	12/13/2011	155089	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(18.32)
1	232.99	A/P CLEARING-PEC	201112	12/14/2011	155185	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(1,363.42)
1	232.99	A/P CLEARING-PEC	201112	12/14/2011	155217	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(219.94)
1	232.99	A/P CLEARING-PEC	201112	12/14/2011	155219	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(225.32)
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155274	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(21.36)
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155275	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(29.61)
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155276	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(21.23)
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155277	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(18.47)
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155278	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(81.07)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155279	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(84.66)
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155281	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(12.42)
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155282	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(9.42)
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155283	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(34.31)
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155284	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(136.53)
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155285	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(58.96)
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155286	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(29.60)
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155288	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(179.29)
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155289	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(20.79)
1	232.99	A/P CLEARING-PEC	201112	12/15/2011	155290	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Balance Adjust			0	(10.00)
1	232.99	A/P CLEARING-PEC	201112	12/20/2011	155463	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(544.15)
1	232.99	A/P CLEARING-PEC	201112	12/22/2011	155554	Accounts Payable	Invoice	M TOMSON OUTSIDE SERVICE	Due To Div 0			0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201112	12/22/2011	155583	Accounts Payable	Invoice	DEC 2011 AP	Due To Div 0			0	(13,359.40)
1	232.99	A/P CLEARING-PEC	201112	12/27/2011	155665	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(791.13)
1	232.99	A/P CLEARING-PEC	201112	12/30/2011	155609	Payroll/Labor	Check Print		Due To Div 0			0	34.25
1	232.99	A/P CLEARING-PEC	201112	12/30/2011	156490	General Ledger	Journal Entry		SMJ27 KEC DUES			0	(2,411.75)
1	232.99	A/P CLEARING-PEC	201112	12/30/2011	156490	General Ledger	Journal Entry		SMJ29 ACCR INT-DUE TO/FR			0	(945.75)
1	232.99	A/P CLEARING-PEC	201112	12/31/2011	156308	Accounts Payable	Invoice	DEC 2011 AP	Due To Div 0			0	(1,477.86)
1	232.99	A/P CLEARING-PEC	201112	12/31/2011	156534	Accounts Payable	Invoice	DEC 2011 AP	Due To Div 0			0	(434.97)
1	232.99	A/P CLEARING-PEC	201112	12/31/2011	156561	Accounts Payable	Invoice	DEC 2011 AP	Due To Div 0			0	(8,036.89)
1	232.99	A/P CLEARING-PEC	201112	12/31/2011	156588	Accounts Payable	Invoice	SPEC DEC 2011 ACCT PYBL	NOVEMBER 2011 REIMB	PIONEER ELECTRIC COOPERATIVE	27114	1004529	65,012.62
1	232.99	A/P CLEARING-PEC	201112	12/31/2011	156798	Payroll/Labor	Period-End Labor		Due To Div 0			0	(76,625.64)
1	232.99	A/P CLEARING-PEC	201112	12/31/2011	157548	Fleet Management	Period-End	Period-End	Due To Division 0			0	(1,588.77)
1	232.99	A/P CLEARING-PEC	201112	12/31/2011	157853	General Ledger	Journal Entry	12-11 RECL SPEC DOM INS PREMIUM PD BY PE	12-11 RECL SPEC DOM PREM PD BY PEC			0	(7,417.50)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99			1/1/2012					Beginning Balance				(264,319.14)
1	232.99	A/P CLEARING-PEC	201201	1/1/2012	157749	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	202717	107533	(3,138.57)
1	232.99	A/P CLEARING-PEC	201201	1/1/2012	157749	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	202803	107533	(2,954.99)
1	232.99	A/P CLEARING-PEC	201201	1/4/2012	156045	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(822.81)
1	232.99	A/P CLEARING-PEC	201201	1/4/2012	157389	Accounts Payable	Invoice	Invoice	Due To Division 0	ULYSSES LAUNDRY	201619	107586	(11.10)
1	232.99	A/P CLEARING-PEC	201201	1/5/2012	156162	Accounts Payable	Invoice	M TOMSON OUTSIDE SERVICE	Due To Div 0			0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201201	1/6/2012	157389	Accounts Payable	Invoice	Invoice	Due To Division 0	EASTON, SHERRY	20120129095017	107369	(37.50)
1	232.99	A/P CLEARING-PEC	201201	1/10/2012	156366	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(412.06)
1	232.99	A/P CLEARING-PEC	201201	1/13/2012	156243	Payroll/Labor	Check Print		Due To Div 0			0	34.25
1	232.99	A/P CLEARING-PEC	201201	1/13/2012	156560	Accounts Payable	Invoice		Due To Div 0			0	(12,193.67)
1	232.99	A/P CLEARING-PEC	201201	1/16/2012	157888	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	20120214101446	1268	(202.24)
1	232.99	A/P CLEARING-PEC	201201	1/16/2012	157888	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	20120214104322	1268	(37.33)
1	232.99	A/P CLEARING-PEC	201201	1/16/2012	157992	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	20120216100440	1268	(83.10)
1	232.99	A/P CLEARING-PEC	201201	1/17/2012	156763	Accounts Payable	Invoice	M TOMSON OUTSIDE SERVICE	Due To Div 0			0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201201	1/17/2012	156784	Utility Billing	Accounts Receivable Adjustment	AR Bal Adj	AR Adjustment Batch			0	(294.18)
1	232.99	A/P CLEARING-PEC	201201	1/18/2012	157389	Accounts Payable	Invoice	Invoice	Due To Division 0	ALEXANDER, ALFRED	20120123140421	107357	(115.54)
1	232.99	A/P CLEARING-PEC	201201	1/18/2012	157389	Accounts Payable	Invoice	Invoice	Due To Division 0	RUBART, PERRY E	20120123143109	107400	(100.00)
1	232.99	A/P CLEARING-PEC	201201	1/18/2012	157389	Accounts Payable	Invoice	Invoice	Due To Division 0	STODDARD, RALPH D	20120123143616	107406	(118.87)
1	232.99	A/P CLEARING-PEC	201201	1/18/2012	157389	Accounts Payable	Invoice	Invoice	Due To Division 0	WINGER, MELVIN	20120123143734	107414	(114.43)
1	232.99	A/P CLEARING-PEC	201201	1/18/2012	157389	Accounts Payable	Invoice	Invoice	Due To Division 0	WRIGHT, OLIVER E	20120123143856	107415	(119.43)
1	232.99	A/P CLEARING-PEC	201201	1/18/2012	157389	Accounts Payable	Invoice	Invoice	Due To Division 0	DUNN, DON R	20120123142544	107368	(109.99)
1	232.99	A/P CLEARING-PEC	201201	1/18/2012	157389	Accounts Payable	Invoice	Invoice	Due To Division 0	CLAASSEN, FREDERICK L	20120123141906	107363	(124.98)
1	232.99	A/P CLEARING-PEC	201201	1/18/2012	157389	Accounts Payable	Invoice	Invoice	Due To Division 0	FLOYD, MARTIE	20120123142806	107374	(112.21)
1	232.99	A/P CLEARING-PEC	201201	1/18/2012	157389	Accounts Payable	Invoice	Invoice	Due To Division 0	BELL, JAMES N	20120123140924	107360	(116.65)
1	232.99	A/P CLEARING-PEC	201201	1/19/2012	157389	Accounts Payable	Invoice	Invoice	Due To Division 0	ILLINOIS MUTUAL LIFE INS CO	20120126141533	107382	(1,064.22)
1	232.99	A/P CLEARING-PEC	201201	1/23/2012	157448	Accounts Payable	Invoice	Invoice	Due To Division 0	SCOTT, CHANTRY C	20120202160146	107458	(33.30)
1	232.99	A/P CLEARING-PEC	201201	1/26/2012	157749	Accounts Payable	Invoice	Invoice	Due To Division 0	FINK, E ANNETTE	20120206084525	107495	(5.90)
1	232.99	A/P CLEARING-PEC	201201	1/27/2012	157397	Accounts Payable	Invoice	Invoice	Due To Division 0	YELLOW FREIGHT SYSTEM	20120202082504	107457	(68,145.89)
1	232.99	A/P CLEARING-PEC	201201	1/30/2012	157749	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	203417	107533	(8,736.89)
1	232.99	A/P CLEARING-PEC	201201	1/31/2012	157749	Accounts Payable	Invoice	Invoice	Due To Division 0	BROWN DUPREE OIL CO INC	20120206164841	107474	(165.08)
1	232.99	A/P CLEARING-PEC	201201	1/31/2012	157792	Accounts Payable	Invoice	Invoice	OCT,NOV,DEC 2011 MGMT SERVICES	PIONEER ELECTRIC COOPERATIVE	27218A	1005320	217,337.84
1	232.99	A/P CLEARING-PEC	201201	1/31/2012	157792	Accounts Payable	Invoice	Invoice	DEC 2011 EXPENSE REIMBURSEMENT	PIONEER ELECTRIC COOPERATIVE	27219A	1004718	39,640.22
1	232.99	A/P CLEARING-PEC	201201	1/31/2012	158488	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0			0	(107,359.90)
1	232.99	A/P CLEARING-PEC	201201	1/31/2012	158491	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0			0	(2,171.77)
1	232.99	A/P CLEARING-PEC	201201	1/31/2012	158907	General Ledger	Journal Entry	SMJ11 MONTHLY KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC			0	(2,411.75)
1	232.99	A/P CLEARING-PEC	201201	1/31/2012	158911	General Ledger	Journal Entry	SMJ29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 MO I/C INT TO PEC			0	(551.99)
1	232.99	A/P CLEARING-PEC	201201	1/31/2012	159273	Fleet Management	Period-End	Period-End	Due To Division 0			0	(2,345.06)
1	232.99	A/P CLEARING-PEC	201202	2/1/2012	158378	Accounts Payable	Invoice	Invoice	Due To Division 0	ULYSSES CAR WASH	7354	107698	(20.00)
1	232.99	A/P CLEARING-PEC	201202	2/1/2012	158923	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	204184	107773	(11,478.56)
1	232.99	A/P CLEARING-PEC	201202	2/1/2012	158923	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	204600	107773	(4,721.20)
1	232.99	A/P CLEARING-PEC	201202	2/2/2012	157436	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120202133104	0	(2,169.75)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201202	2/6/2012	157747	Accounts Payable	Invoice	Invoice	Due To Division 0	EASTON, SHERRY	20120209114747	107492	(37.50)
1	232.99	A/P CLEARING-PEC	201202	2/6/2012	158619	Accounts Payable	Invoice	Invoice	Due To Division 0	SCOTT, CHANTRY C	20120301135555	107697	(66.60)
1	232.99	A/P CLEARING-PEC	201202	2/8/2012	158923	Accounts Payable	Invoice	Invoice	Due To Division 0	LANDS' END BUSINESS OUTFITTERS	11140791	107764	(132.48)
1	232.99	A/P CLEARING-PEC	201202	2/10/2012	158023	Accounts Payable	Invoice	Invoice	Due To Division 0	SHOGREN, MARK	20120216145839	107600	(240.02)
1	232.99	A/P CLEARING-PEC	201202	2/12/2012	158023	Accounts Payable	Invoice	Invoice	Due To Division 0	DAVIS, GREG A	20120216145926	107590	(29.97)
1	232.99	A/P CLEARING-PEC	201202	2/14/2012	157897	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(860.36)
1	232.99	A/P CLEARING-PEC	201202	2/16/2012	158031	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120216154816	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201202	2/16/2012	159114	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201202-06	0	(9.82)
1	232.99	A/P CLEARING-PEC	201202	2/16/2012	159114	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201202-125	0	(16.71)
1	232.99	A/P CLEARING-PEC	201202	2/16/2012	159114	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201202-141	0	(2,572.50)
1	232.99	A/P CLEARING-PEC	201202	2/16/2012	159114	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201202-142	0	(3,043.14)
1	232.99	A/P CLEARING-PEC	201202	2/16/2012	159114	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201202-168	0	(16.48)
1	232.99	A/P CLEARING-PEC	201202	2/21/2012	158378	Accounts Payable	Invoice	Invoice	Due To Division 0	ILLINOIS MUTUAL LIFE INS CO	20120226145027	107750	(1,054.30)
1	232.99	A/P CLEARING-PEC	201202	2/22/2012	158229	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,899.65)
1	232.99	A/P CLEARING-PEC	201202	2/23/2012	158378	Accounts Payable	Invoice	Invoice	Due To Division 0	ALEXANDER, ALFRED	20120227082534	107622	(115.54)
1	232.99	A/P CLEARING-PEC	201202	2/23/2012	158378	Accounts Payable	Invoice	Invoice	Due To Division 0	RUBART, PERRY E	20120227094259	107647	(100.00)
1	232.99	A/P CLEARING-PEC	201202	2/23/2012	158378	Accounts Payable	Invoice	Invoice	Due To Division 0	STODDARD, RALPH D	20120227094524	107650	(118.87)
1	232.99	A/P CLEARING-PEC	201202	2/23/2012	158378	Accounts Payable	Invoice	Invoice	Due To Division 0	DUNN, DON R	20120227093501	107630	(109.99)
1	232.99	A/P CLEARING-PEC	201202	2/23/2012	158378	Accounts Payable	Invoice	Invoice	Due To Division 0	CLAASSEN, FREDERICK L	20120227093000	107628	(124.98)
1	232.99	A/P CLEARING-PEC	201202	2/23/2012	158378	Accounts Payable	Invoice	Invoice	Due To Division 0	FLOYD, MARTIE	20120227093736	107633	(112.21)
1	232.99	A/P CLEARING-PEC	201202	2/23/2012	158378	Accounts Payable	Invoice	Invoice	Due To Division 0	BELL, JAMES N	20120227090317	107625	(116.65)
1	232.99	A/P CLEARING-PEC	201202	2/27/2012	158618	Accounts Payable	Invoice	Invoice	Due To Division 0	FINK, E ANNETTE	20120301135411	107693	(5.90)
1	232.99	A/P CLEARING-PEC	201202	2/28/2012	160831	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 MO I/C INT TO PEC			0	(692.28)
1	232.99	A/P CLEARING-PEC	201202	2/29/2012	157416	Utility Billing	Accounts Receivable Adjustment	Accounts Receivable Adjustment	Due To Division 0			0	(2,800.14)
1	232.99	A/P CLEARING-PEC	201202	2/29/2012	157670	Utility Billing	Accounts Receivable Adjustment	Accounts Receivable Adjustment	Due To Division 0			0	(808.56)
1	232.99	A/P CLEARING-PEC	201202	2/29/2012	158923	Accounts Payable	Invoice	Invoice	Due To Division 0	BROWN DUPREE OIL CO INC	40968	107714	(251.21)
1	232.99	A/P CLEARING-PEC	201202	2/29/2012	158923	Accounts Payable	Invoice	Invoice	Due To Division 0	ULYSSES CAR WASH	7401	107808	(30.00)
1	232.99	A/P CLEARING-PEC	201202	2/29/2012	158923	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	205842	107921	(8,869.57)
1	232.99	A/P CLEARING-PEC	201202	2/29/2012	159286	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0			0	(114,796.77)
1	232.99	A/P CLEARING-PEC	201202	2/29/2012	159287	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0			0	(3,595.50)
1	232.99	A/P CLEARING-PEC	201202	2/29/2012	160439	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC			0	(5,380.06)
1	232.99	A/P CLEARING-PEC	201202	2/29/2012	160735	General Ledger	Journal Entry	1.2-7 REV 4/2010 1ST BKCRD EST NOT REQU	1.2-7 REV 1ST BKCD EST FR 4/2010			0	(80.00)
1	232.99	A/P CLEARING-PEC	201202	2/29/2012	160982	Fleet Management	Period-End	Period-End	Due To Division 0			0	(1,709.99)
1	232.99	A/P CLEARING-PEC	201203	3/1/2012	158605	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	2012011745846	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201203	3/1/2012	158606	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120301121557	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201203	3/1/2012	159204	Accounts Payable	Invoice	Invoice	Due To Division 0	MARELLY LEASING LLC	1333410	107860	(6,209.04)
1	232.99	A/P CLEARING-PEC	201203	3/1/2012	159404	Accounts Payable	Invoice	Invoice	Due To Division 0	BUSHNELL, GEORGE W	20120321085000	107908	(29.76)
1	232.99	A/P CLEARING-PEC	201203	3/1/2012	160897	Accounts Payable	Invoice	Invoice	JANUARY EXPENSE REIMB	PIONEER ELECTRIC COOPERATIVE	27460	1005191	114,015.25
1	232.99	A/P CLEARING-PEC	201203	3/1/2012	160897	Accounts Payable	Invoice	Invoice	FEBRUARY 2012 EXPENSE REIMB	PIONEER ELECTRIC COOPERATIVE	27467	1005191	50,449.02
1	232.99	A/P CLEARING-PEC	201203	3/6/2012	158790	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,591.98)
1	232.99	A/P CLEARING-PEC	201203	3/6/2012	158923	Accounts Payable	Invoice	Invoice	Due To Division 0	EASTON, SHERRY	20120307085904	107730	(37.50)

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1	232.99	A/P CLEARING-PEC	201203	3/11/2012	159404	Accounts Payable	Invoice	Invoice	Due To Division 0	BUSHNELL, GEORGE W	20120321084733	107908	(113.25)
1	232.99	A/P CLEARING-PEC	201203	3/11/2012	159405	Accounts Payable	Invoice	Invoice	Due To Division 0	BUSHNELL, GEORGE W	20120321104505	107908	(836.98)
1	232.99	A/P CLEARING-PEC	201203	3/13/2012	159092	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(2,818.26)
1	232.99	A/P CLEARING-PEC	201203	3/15/2012	159223	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120315153312	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201203	3/16/2012	160677	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201203-06	1377	(48.12)
1	232.99	A/P CLEARING-PEC	201203	3/16/2012	160677	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201203-104	1377	(38.75)
1	232.99	A/P CLEARING-PEC	201203	3/16/2012	160677	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201203-117	1377	(57.81)
1	232.99	A/P CLEARING-PEC	201203	3/16/2012	160677	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201203-166	1377	(154.98)
1	232.99	A/P CLEARING-PEC	201203	3/16/2012	160677	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201203-19	1377	(10.07)
1	232.99	A/P CLEARING-PEC	201203	3/16/2012	160677	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201203-206	1377	(415.33)
1	232.99	A/P CLEARING-PEC	201203	3/16/2012	160677	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201203-209	1377	(95.84)
1	232.99	A/P CLEARING-PEC	201203	3/19/2012	160597	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	20123-142	0	(359.28)
1	232.99	A/P CLEARING-PEC	201203	3/20/2012	159356	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,105.15)
1	232.99	A/P CLEARING-PEC	201203	3/20/2012	159727	Accounts Payable	Invoice	Invoice	Due To Division 0	ILLINOIS MUTUAL LIFE INS CO	20120329085231	108065	(1,054.30)
1	232.99	A/P CLEARING-PEC	201203	3/21/2012	160332	Accounts Payable	Invoice	Invoice	Due To Division 0	NRECA	831214	108081	(690.00)
1	232.99	A/P CLEARING-PEC	201203	3/21/2012	161437	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(198.69)
1	232.99	A/P CLEARING-PEC	201203	3/22/2012	161438	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(277.80)
1	232.99	A/P CLEARING-PEC	201203	3/22/2012	161438	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(47.22)
1	232.99	A/P CLEARING-PEC	201203	3/22/2012	161438	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(396.80)
1	232.99	A/P CLEARING-PEC	201203	3/23/2012	161439	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(82.01)
1	232.99	A/P CLEARING-PEC	201203	3/23/2012	161439	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(19.17)
1	232.99	A/P CLEARING-PEC	201203	3/23/2012	161439	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(48.55)
1	232.99	A/P CLEARING-PEC	201203	3/24/2012	161441	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(61.92)
1	232.99	A/P CLEARING-PEC	201203	3/24/2012	161441	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(60.38)
1	232.99	A/P CLEARING-PEC	201203	3/25/2012	161442	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(308.18)
1	232.99	A/P CLEARING-PEC	201203	3/25/2012	161442	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(115.84)
1	232.99	A/P CLEARING-PEC	201203	3/26/2012	161443	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(347.99)
1	232.99	A/P CLEARING-PEC	201203	3/26/2012	161443	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(40.00)
1	232.99	A/P CLEARING-PEC	201203	3/26/2012	161443	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(35.00)
1	232.99	A/P CLEARING-PEC	201203	3/26/2012	161443	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(405.39)
1	232.99	A/P CLEARING-PEC	201203	3/27/2012	159727	Accounts Payable	Invoice	Invoice	Due To Division 0	ALEXANDER, ALFRED	20120329123631	107952	(115.54)
1	232.99	A/P CLEARING-PEC	201203	3/27/2012	159727	Accounts Payable	Invoice	Invoice	Due To Division 0	RUBART, PERRY E	20120329141553	107976	(100.00)
1	232.99	A/P CLEARING-PEC	201203	3/27/2012	159727	Accounts Payable	Invoice	Invoice	Due To Division 0	STODDARD, RALPH D	20120329144056	107977	(118.87)
1	232.99	A/P CLEARING-PEC	201203	3/27/2012	159727	Accounts Payable	Invoice	Invoice	Due To Division 0	WINGER, MELVIN	20120329144222	107982	(114.43)
1	232.99	A/P CLEARING-PEC	201203	3/27/2012	159727	Accounts Payable	Invoice	Invoice	Due To Division 0	JURY, JOHN R	20120329141350	107968	(119.43)
1	232.99	A/P CLEARING-PEC	201203	3/27/2012	159727	Accounts Payable	Invoice	Invoice	Due To Division 0	DUNN, DON R	20120329133236	107959	(109.99)
1	232.99	A/P CLEARING-PEC	201203	3/27/2012	159727	Accounts Payable	Invoice	Invoice	Due To Division 0	CLAASSEN, FREDERICK L	20120329132427	107958	(124.98)
1	232.99	A/P CLEARING-PEC	201203	3/27/2012	159727	Accounts Payable	Invoice	Invoice	Due To Division 0	FLOYD, MARTIE	20120329133408	107962	(112.21)

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1	232.99	A/P CLEARING-PEC	201203	3/27/2012	159727	Accounts Payable	Invoice	Invoice	Due To Division 0	BELL, JAMES N	20120329123837	107956	(116.65)
1	232.99	A/P CLEARING-PEC	201203	3/27/2012	161444	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(5.00)
1	232.99	A/P CLEARING-PEC	201203	3/27/2012	161444	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(186.42)
1	232.99	A/P CLEARING-PEC	201203	3/27/2012	161444	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(549.95)
1	232.99	A/P CLEARING-PEC	201203	3/27/2012	161444	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(71.68)
1	232.99	A/P CLEARING-PEC	201203	3/28/2012	159686	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,997.35)
1	232.99	A/P CLEARING-PEC	201203	3/28/2012	161445	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(349.40)
1	232.99	A/P CLEARING-PEC	201203	3/28/2012	161445	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(59.96)
1	232.99	A/P CLEARING-PEC	201203	3/28/2012	161445	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(10.00)
1	232.99	A/P CLEARING-PEC	201203	3/29/2012	159728	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(372.72)
1	232.99	A/P CLEARING-PEC	201203	3/29/2012	159756	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120330100936	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201203	3/29/2012	159784	Accounts Payable	Invoice	Invoice	TRF 3/21-3/27 PEC E-DEPOSITS IN SPEC-PEC	PIONEER ELECTRIC COOPERATIVE	20120330135127	1005022	3,985.34
1	232.99	A/P CLEARING-PEC	201203	3/29/2012	160444	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	206403	108080	(13,194.39)
1	232.99	A/P CLEARING-PEC	201203	3/29/2012	160444	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	206801	108080	(671.46)
1	232.99	A/P CLEARING-PEC	201203	3/29/2012	160444	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	208059	108080	(8,923.72)
1	232.99	A/P CLEARING-PEC	201203	3/29/2012	161446	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(663.51)
1	232.99	A/P CLEARING-PEC	201203	3/29/2012	161446	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(238.04)
1	232.99	A/P CLEARING-PEC	201203	3/29/2012	161446	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(628.56)
1	232.99	A/P CLEARING-PEC	201203	3/29/2012	161446	General Ledger	Journal Entry	1.3-5 RECORD DUE TO PEC-E TRAN DEPOSITS	1.3-5 REC DUE TO PEC-CRCD DEP			0	(281.06)
1	232.99	A/P CLEARING-PEC	201203	3/30/2012	159742	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,438.76)
1	232.99	A/P CLEARING-PEC	201203	3/30/2012	159774	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(122.94)
1	232.99	A/P CLEARING-PEC	201203	3/30/2012	159795	E-Bill	Check	Check	Due To Division 0			0	(820.38)
1	232.99	A/P CLEARING-PEC	201203	3/30/2012	160197	Accounts Payable	Invoice	Invoice	Due To Division 0	FOWLER, BRANDI	20120405143130	108014	(18.95)
1	232.99	A/P CLEARING-PEC	201203	3/31/2012	160332	Accounts Payable	Invoice	Invoice	Due To Division 0	BROWN DUPREE OIL CO INC	20120404133543	108048	(170.17)
1	232.99	A/P CLEARING-PEC	201203	3/31/2012	160393	General Ledger	Journal Entry	MJ 01 PEC Monthly E-transaction fees	MJ01 E-FEES-CC DUE TO PEC			0	(209.35)
1	232.99	A/P CLEARING-PEC	201203	3/31/2012	160393	General Ledger	Journal Entry	MJ 01 PEC Monthly E-transaction fees	MJ01 E-FEES-ECK DUE TO PEC			0	(47.40)
1	232.99	A/P CLEARING-PEC	201203	3/31/2012	160683	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0			0	(100,773.34)
1	232.99	A/P CLEARING-PEC	201203	3/31/2012	160691	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0			0	(2,263.53)
1	232.99	A/P CLEARING-PEC	201203	3/31/2012	161448	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC			0	(3,895.90)
1	232.99	A/P CLEARING-PEC	201203	3/31/2012	161452	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 MO I/C INT TO PEC			0	(1,210.66)
1	232.99	A/P CLEARING-PEC	201203	3/31/2012	161578	Fleet Management	Period-End	Period-End	Due To Division 0			0	(1,155.06)
1	232.99	A/P CLEARING-PEC	201203	3/31/2012	162203	General Ledger	Journal Entry	CLEAR 107.3 OF NON-CAPITALIZED SE	1.3-6 SALE OF PT IN MARCH			0	(696.89)
1	232.99	A/P CLEARING-PEC	201203	3/31/2012	162203	General Ledger	Journal Entry	CLEAR 107.3 OF NON-CAPITALIZED SE	1.3-7 ONE TIME PURCH OF PT-JAN			0	(246.61)
1	232.99	A/P CLEARING-PEC	201204	4/1/2012	160947	Accounts Payable	Invoice	Invoice	Due To Division 0	MSDS ONLINE	413336	108161	(749.00)
1	232.99	A/P CLEARING-PEC	201204	4/1/2012	160947	Accounts Payable	Invoice	Invoice	Due To Division 0	BASIN TELECOMM	20120419131135	108205	(99.90)
1	232.99	A/P CLEARING-PEC	201204	4/1/2012	160947	Accounts Payable	Invoice	Invoice	Due To Division 0	ULYSSES CAR WASH	7453	108178	(10.00)
1	232.99	A/P CLEARING-PEC	201204	4/1/2012	161858	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	208546	108371	(12,907.91)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201204	4/1/2012	161858	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	208955	108371	(1,494.53)
1	232.99	A/P CLEARING-PEC	201204	4/2/2012	159819	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(349.12)
1	232.99	A/P CLEARING-PEC	201204	4/2/2012	159831	E-Bill	Check	Check	Due To Division 0			0	(527.83)
1	232.99	A/P CLEARING-PEC	201204	4/3/2012	159908	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(382.04)
1	232.99	A/P CLEARING-PEC	201204	4/3/2012	159941	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,369.84)
1	232.99	A/P CLEARING-PEC	201204	4/3/2012	159954	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(20.39)
1	232.99	A/P CLEARING-PEC	201204	4/3/2012	159985	E-Bill	Check	Check	Due To Division 0			0	(121.80)
1	232.99	A/P CLEARING-PEC	201204	4/4/2012	159993	E-Bill	Check	Check	Due To Division 0			0	(1,506.60)
1	232.99	A/P CLEARING-PEC	201204	4/4/2012	159994	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(753.99)
1	232.99	A/P CLEARING-PEC	201204	4/4/2012	160011	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0			0	(76.50)
1	232.99	A/P CLEARING-PEC	201204	4/4/2012	160044	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(628.48)
1	232.99	A/P CLEARING-PEC	201204	4/4/2012	160061	Material Inventory	Adjustment	Adjustment	Due To Division 0			0	(108.79)
1	232.99	A/P CLEARING-PEC	201204	4/4/2012	160065	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(50.40)
1	232.99	A/P CLEARING-PEC	201204	4/5/2012	160096	E-Bill	Check	Check	Due To Division 0			0	(983.04)
1	232.99	A/P CLEARING-PEC	201204	4/5/2012	160097	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(142.49)
1	232.99	A/P CLEARING-PEC	201204	4/5/2012	160121	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(67.36)
1	232.99	A/P CLEARING-PEC	201204	4/5/2012	160149	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(90.50)
1	232.99	A/P CLEARING-PEC	201204	4/6/2012	160214	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(800.83)
1	232.99	A/P CLEARING-PEC	201204	4/6/2012	160215	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(273.76)
1	232.99	A/P CLEARING-PEC	201204	4/6/2012	160216	E-Bill	Check	Check	Due To Division 0			0	(664.29)
1	232.99	A/P CLEARING-PEC	201204	4/6/2012	160225	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(73.35)
1	232.99	A/P CLEARING-PEC	201204	4/6/2012	160270	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(175.24)
1	232.99	A/P CLEARING-PEC	201204	4/9/2012	160274	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(510.18)
1	232.99	A/P CLEARING-PEC	201204	4/9/2012	160318	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(226.73)
1	232.99	A/P CLEARING-PEC	201204	4/9/2012	160325	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(352.27)
1	232.99	A/P CLEARING-PEC	201204	4/10/2012	160398	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(96.85)
1	232.99	A/P CLEARING-PEC	201204	4/10/2012	160399	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(209.66)
1	232.99	A/P CLEARING-PEC	201204	4/10/2012	160411	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(201.98)
1	232.99	A/P CLEARING-PEC	201204	4/10/2012	160605	Accounts Payable	Invoice	Invoice	TRF 3/28 TO 4/10 PEC E-DEPOSITS IN SPEC	PIONEER ELECTRIC COOPERATIVE	20120411160843	1005156	13,001.19
1	232.99	A/P CLEARING-PEC	201204	4/11/2012	160482	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(224.43)
1	232.99	A/P CLEARING-PEC	201204	4/11/2012	160491	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(301.53)
1	232.99	A/P CLEARING-PEC	201204	4/11/2012	160506	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(73.84)
1	232.99	A/P CLEARING-PEC	201204	4/11/2012	160508	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,027.87)
1	232.99	A/P CLEARING-PEC	201204	4/12/2012	160561	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(205.05)
1	232.99	A/P CLEARING-PEC	201204	4/12/2012	160572	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(192.41)
1	232.99	A/P CLEARING-PEC	201204	4/12/2012	160588	E-Bill	Check	Check	Due To Division 0			0	(255.00)
1	232.99	A/P CLEARING-PEC	201204	4/12/2012	160592	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120412132451	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201204	4/12/2012	160947	Accounts Payable	Invoice	Invoice	Due To Division 0	ALEXANDER HAMILTON INSTITUTE	20120419150833	108132	(80.50)
1	232.99	A/P CLEARING-PEC	201204	4/13/2012	160620	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(80.65)
1	232.99	A/P CLEARING-PEC	201204	4/13/2012	160647	Material Inventory	Adjustment	Adjustment	Due To Division 0			0	(56.79)
1	232.99	A/P CLEARING-PEC	201204	4/13/2012	160666	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(275.00)
1	232.99	A/P CLEARING-PEC	201204	4/14/2012	160709	E-Bill	Check	Check	Due To Division 0			0	(35.18)
1	232.99	A/P CLEARING-PEC	201204	4/14/2012	160710	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(125.66)
1	232.99	A/P CLEARING-PEC	201204	4/15/2012	160712	E-Bill	Check	Check	Due To Division 0			0	(206.10)
1	232.99	A/P CLEARING-PEC	201204	4/15/2012	160713	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(67.92)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201204	4/16/2012	160714	E-Bill	Check	Check	Due To Division 0			0	(10.08)
1	232.99	A/P CLEARING-PEC	201204	4/16/2012	160723	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(115.09)
1	232.99	A/P CLEARING-PEC	201204	4/16/2012	160727	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(72.42)
1	232.99	A/P CLEARING-PEC	201204	4/16/2012	162057	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201204-117	1417	(120.56)
1	232.99	A/P CLEARING-PEC	201204	4/16/2012	162057	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201204-142	1417	(15.00)
1	232.99	A/P CLEARING-PEC	201204	4/16/2012	162057	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201204-19	1417	(133.24)
1	232.99	A/P CLEARING-PEC	201204	4/16/2012	162057	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201204-206	1417	(11.66)
1	232.99	A/P CLEARING-PEC	201204	4/16/2012	162108	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201204-209	1417	(196.20)
1	232.99	A/P CLEARING-PEC	201204	4/17/2012	160819	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,134.40)
1	232.99	A/P CLEARING-PEC	201204	4/17/2012	160826	E-Bill	Check	Check	Due To Division 0			0	(327.00)
1	232.99	A/P CLEARING-PEC	201204	4/17/2012	160830	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(10.19)
1	232.99	A/P CLEARING-PEC	201204	4/17/2012	160858	E-Bill	Discover Card	Discover Card	Due To Division 0			0	(36.08)
1	232.99	A/P CLEARING-PEC	201204	4/18/2012	160864	E-Bill	Check	Check	Due To Division 0			0	(32.08)
1	232.99	A/P CLEARING-PEC	201204	4/18/2012	160881	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(195.67)
1	232.99	A/P CLEARING-PEC	201204	4/19/2012	160909	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(210.65)
1	232.99	A/P CLEARING-PEC	201204	4/19/2012	160922	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(250.58)
1	232.99	A/P CLEARING-PEC	201204	4/19/2012	160927	E-Bill	Check	Check	Due To Division 0			0	(62.03)
1	232.99	A/P CLEARING-PEC	201204	4/19/2012	161216	Accounts Payable	Invoice	Invoice	Due To Division 0	ILLINOIS MUTUAL LIFE INS CO	20120426102101	108255	(1,054.30)
1	232.99	A/P CLEARING-PEC	201204	4/19/2012	162138	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201204-142	0	(558.67)
1	232.99	A/P CLEARING-PEC	201204	4/20/2012	160960	E-Bill	Check	Check	Due To Division 0			0	(176.54)
1	232.99	A/P CLEARING-PEC	201204	4/21/2012	161012	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(253.66)
1	232.99	A/P CLEARING-PEC	201204	4/21/2012	161013	E-Bill	Check	Check	Due To Division 0			0	(157.24)
1	232.99	A/P CLEARING-PEC	201204	4/22/2012	161014	E-Bill	Check	Check	Due To Division 0			0	(35.77)
1	232.99	A/P CLEARING-PEC	201204	4/22/2012	161015	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(440.67)
1	232.99	A/P CLEARING-PEC	201204	4/23/2012	161021	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(29.00)
1	232.99	A/P CLEARING-PEC	201204	4/24/2012	161090	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(56.13)
1	232.99	A/P CLEARING-PEC	201204	4/24/2012	161091	E-Bill	Check	Check	Due To Division 0			0	(18.18)
1	232.99	A/P CLEARING-PEC	201204	4/24/2012	161255	Accounts Payable	Invoice	Invoice	TRANSFER 4/11-4/24 PEC E-DEPOSITS	PIONEER ELECTRIC COOPERATIVE	20120427081316	1005243	5,662.24
1	232.99	A/P CLEARING-PEC	201204	4/25/2012	161136	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(291.93)
1	232.99	A/P CLEARING-PEC	201204	4/25/2012	161139	E-Bill	Check	Check	Due To Division 0			0	(256.18)
1	232.99	A/P CLEARING-PEC	201204	4/25/2012	161146	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(109.93)
1	232.99	A/P CLEARING-PEC	201204	4/25/2012	161688	Accounts Payable	Invoice	Invoice	Due To Division 0	ALEXANDER, ALFRED	20120504144104	108240	(115.54)
1	232.99	A/P CLEARING-PEC	201204	4/25/2012	161688	Accounts Payable	Invoice	Invoice	Due To Division 0	RUBART, PERRY E	20120504143017	108263	(100.00)
1	232.99	A/P CLEARING-PEC	201204	4/25/2012	161688	Accounts Payable	Invoice	Invoice	Due To Division 0	STODDARD, RALPH D	20120504153822	108269	(118.87)
1	232.99	A/P CLEARING-PEC	201204	4/25/2012	161688	Accounts Payable	Invoice	Invoice	Due To Division 0	WINGER, MELVIN	20120504150524	108272	(114.43)
1	232.99	A/P CLEARING-PEC	201204	4/25/2012	161688	Accounts Payable	Invoice	Invoice	Due To Division 0	JURY, JOHN R	20120504150727	108256	(112.21)
1	232.99	A/P CLEARING-PEC	201204	4/25/2012	161688	Accounts Payable	Invoice	Invoice	Due To Division 0	DUNN, DON R	20120504154003	108246	(109.99)
1	232.99	A/P CLEARING-PEC	201204	4/25/2012	161688	Accounts Payable	Invoice	Invoice	Due To Division 0	CLAASSEN, FREDERICK L	20120504151126	108244	(124.98)
1	232.99	A/P CLEARING-PEC	201204	4/25/2012	161688	Accounts Payable	Invoice	Invoice	Due To Division 0	FLOYD, MARTIE	20120504151001	108249	(112.21)
1	232.99	A/P CLEARING-PEC	201204	4/25/2012	161688	Accounts Payable	Invoice	Invoice	Due To Division 0	BELL, JAMES N	20120504153551	108242	(116.65)
1	232.99	A/P CLEARING-PEC	201204	4/26/2012	161176	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(737.58)
1	232.99	A/P CLEARING-PEC	201204	4/26/2012	161192	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(48.92)
1	232.99	A/P CLEARING-PEC	201204	4/26/2012	161210	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0			0	(89.12)
1	232.99	A/P CLEARING-PEC	201204	4/26/2012	161265	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120427105939	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201204	4/27/2012	161243	E-Bill	Check	Check	Due To Division 0			0	(257.42)



**Southern Pioneer Electric Company - Expense from PEC 2012**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201204	4/27/2012	161261	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(450.92)
1	232.99	A/P CLEARING-PEC	201204	4/27/2012	161280	Kiosk	Discover Card	Discover Card	Due To Division 0			0	(62.00)
1	232.99	A/P CLEARING-PEC	201204	4/27/2012	161311	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0			0	(35.10)
1	232.99	A/P CLEARING-PEC	201204	4/27/2012	161858	Accounts Payable	Invoice	Invoice	Due To Division 0	POWER SYSTEM ENGINEERING INC	9007486	108377	(9,519.00)
1	232.99	A/P CLEARING-PEC	201204	4/27/2012	161858	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	210153	108371	(8,923.72)
1	232.99	A/P CLEARING-PEC	201204	4/28/2012	161321	E-Bill	Check	Check	Due To Division 0			0	(179.23)
1	232.99	A/P CLEARING-PEC	201204	4/28/2012	161322	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(22.44)
1	232.99	A/P CLEARING-PEC	201204	4/29/2012	161325	E-Bill	Check	Check	Due To Division 0			0	(223.70)
1	232.99	A/P CLEARING-PEC	201204	4/29/2012	161326	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(98.25)
1	232.99	A/P CLEARING-PEC	201204	4/29/2012	161327	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(101.56)
1	232.99	A/P CLEARING-PEC	201204	4/30/2012	161328	E-Bill	Check	Check	Due To Division 0			0	(435.26)
1	232.99	A/P CLEARING-PEC	201204	4/30/2012	161342	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(202.73)
1	232.99	A/P CLEARING-PEC	201204	4/30/2012	161360	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(160.56)
1	232.99	A/P CLEARING-PEC	201204	4/30/2012	161449	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC			0	(3,895.90)
1	232.99	A/P CLEARING-PEC	201204	4/30/2012	161557	General Ledger	Journal Entry	MJ 01 PEC Monthly E-transaction fees	MJ01 E-FEES-CC DUE TO PEC			0	(414.75)
1	232.99	A/P CLEARING-PEC	201204	4/30/2012	161557	General Ledger	Journal Entry	MJ 01 PEC Monthly E-transaction fees	MJ01 E-FEES-ECK DUE TO PEC			0	(165.90)
1	232.99	A/P CLEARING-PEC	201204	4/30/2012	161858	Accounts Payable	Invoice	Invoice	Due To Division 0	BROWN DUPREE OIL CO INC	20120508140714	108328	(119.28)
1	232.99	A/P CLEARING-PEC	201204	4/30/2012	161858	Accounts Payable	Invoice	Invoice	Due To Division 0	EASTON, SHERRY	20120507145248	108342	(37.50)
1	232.99	A/P CLEARING-PEC	201204	4/30/2012	161858	Accounts Payable	Invoice	Invoice	Due To Division 0	ULYSSES CAR WASH	7506	108397	(10.00)
1	232.99	A/P CLEARING-PEC	201204	4/30/2012	161924	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0			0	(120,464.95)
1	232.99	A/P CLEARING-PEC	201204	4/30/2012	161933	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0			0	(2,901.81)
1	232.99	A/P CLEARING-PEC	201204	4/30/2012	162278	Fleet Management	Period-End	Period-End	Due To Division 0			0	(2,374.69)
1	232.99	A/P CLEARING-PEC	201204	4/30/2012	162855	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 MO I/C INT TO PEC			0	(1,064.38)
1	232.99	A/P CLEARING-PEC	201204	4/30/2012	163222	Work Order	Period-End	Period-End	Due To Division 0			0	(26.61)
1	232.99	A/P CLEARING-PEC	201205	5/1/2012	161412	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(196.33)
1	232.99	A/P CLEARING-PEC	201205	5/1/2012	161414	E-Bill	Check	Check	Due To Division 0			0	(232.29)
1	232.99	A/P CLEARING-PEC	201205	5/1/2012	161425	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(100.52)
1	232.99	A/P CLEARING-PEC	201205	5/1/2012	161464	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(320.38)
1	232.99	A/P CLEARING-PEC	201205	5/1/2012	161482	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(3,894.81)
1	232.99	A/P CLEARING-PEC	201205	5/1/2012	163227	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	210856	108657	(15,234.52)
1	232.99	A/P CLEARING-PEC	201205	5/1/2012	163227	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	211216	108657	(530.67)
1	232.99	A/P CLEARING-PEC	201205	5/2/2012	161502	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(126.03)
1	232.99	A/P CLEARING-PEC	201205	5/2/2012	161506	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(167.78)
1	232.99	A/P CLEARING-PEC	201205	5/2/2012	161530	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(34.62)
1	232.99	A/P CLEARING-PEC	201205	5/2/2012	161531	E-Bill	Check	Check	Due To Division 0			0	(77.50)
1	232.99	A/P CLEARING-PEC	201205	5/2/2012	161688	Accounts Payable	Invoice	Invoice	Due To Division 0	SCOTT, CHANTRY C	20120504154546	108264	(33.30)
1	232.99	A/P CLEARING-PEC	201205	5/2/2012	161858	Accounts Payable	Invoice	Invoice	Due To Division 0	WENDT, ANITA L	20120508121100	108381	(12.84)
1	232.99	A/P CLEARING-PEC	201205	5/3/2012	161558	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(566.52)
1	232.99	A/P CLEARING-PEC	201205	5/3/2012	161560	E-Bill	Check	Check	Due To Division 0			0	(449.21)
1	232.99	A/P CLEARING-PEC	201205	5/3/2012	161627	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0			0	42.79
1	232.99	A/P CLEARING-PEC	201205	5/4/2012	161636	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(301.68)
1	232.99	A/P CLEARING-PEC	201205	5/5/2012	161693	E-Bill	Check	Check	Due To Division 0			0	(70.75)
1	232.99	A/P CLEARING-PEC	201205	5/6/2012	161697	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(310.99)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201205	5/7/2012	161701	E-Bill	Check	Check	Due To Division 0			0	(275.83)
1	232.99	A/P CLEARING-PEC	201205	5/7/2012	161714	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(375.95)
1	232.99	A/P CLEARING-PEC	201205	5/7/2012	161725	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(91.31)
1	232.99	A/P CLEARING-PEC	201205	5/7/2012	161858	Accounts Payable	Invoice	Invoice	Due To Division 0	EASTON, SHERRY	20120507144824	108342	(37.50)
1	232.99	A/P CLEARING-PEC	201205	5/7/2012	161858	Accounts Payable	Invoice	Invoice	Due To Division 0	NSAC	20120507145030	108372	(95.00)
1	232.99	A/P CLEARING-PEC	201205	5/8/2012	161775	E-Bill	Check	Check	Due To Division 0			0	(639.47)
1	232.99	A/P CLEARING-PEC	201205	5/8/2012	161777	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,687.90)
1	232.99	A/P CLEARING-PEC	201205	5/8/2012	161779	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(120.83)
1	232.99	A/P CLEARING-PEC	201205	5/8/2012	161866	Accounts Payable	Invoice	Invoice	TRF 4/25-5/6 PEC E-DEPOSITS	PIONEER ELECTRIC COOPERATIVE	20120509143155	1005382	7,310.53
1	232.99	A/P CLEARING-PEC	201205	5/9/2012	161824	E-Bill	Check	Check	Due To Division 0			0	(290.70)
1	232.99	A/P CLEARING-PEC	201205	5/9/2012	161825	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(5.33)
1	232.99	A/P CLEARING-PEC	201205	5/10/2012	161887	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(221.71)
1	232.99	A/P CLEARING-PEC	201205	5/10/2012	161897	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(42.31)
1	232.99	A/P CLEARING-PEC	201205	5/10/2012	161905	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120510094237	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201205	5/10/2012	161922	E-Bill	Check	Check	Due To Division 0			0	(442.56)
1	232.99	A/P CLEARING-PEC	201205	5/11/2012	161941	E-Bill	Check	Check	Due To Division 0			0	(3,421.84)
1	232.99	A/P CLEARING-PEC	201205	5/11/2012	161942	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,050.98)
1	232.99	A/P CLEARING-PEC	201205	5/11/2012	161956	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(128.50)
1	232.99	A/P CLEARING-PEC	201205	5/11/2012	161960	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(274.35)
1	232.99	A/P CLEARING-PEC	201205	5/11/2012	161976	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(24.57)
1	232.99	A/P CLEARING-PEC	201205	5/12/2012	162003	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(409.79)
1	232.99	A/P CLEARING-PEC	201205	5/12/2012	162004	E-Bill	Check	Check	Due To Division 0			0	(129.69)
1	232.99	A/P CLEARING-PEC	201205	5/13/2012	162006	E-Bill	Check	Check	Due To Division 0			0	(360.42)
1	232.99	A/P CLEARING-PEC	201205	5/13/2012	162270	Accounts Payable	Invoice	Invoice	Due To Division 0	SCOTT, CHANTRY C	20120517133921	108449	(441.78)
1	232.99	A/P CLEARING-PEC	201205	5/13/2012	162613	Accounts Payable	Invoice	Invoice	Due To Division 0	EASTON, SHERRY	20120522101735	108514	(394.06)
1	232.99	A/P CLEARING-PEC	201205	5/14/2012	162007	E-Bill	Discover Card	Discover Card	Due To Division 0			0	(43.10)
1	232.99	A/P CLEARING-PEC	201205	5/14/2012	162008	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(64.40)
1	232.99	A/P CLEARING-PEC	201205	5/14/2012	162024	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(61.59)
1	232.99	A/P CLEARING-PEC	201205	5/14/2012	162033	Utility Billing	Remittance	Remittance	Due To Division 0			0	(100.00)
1	232.99	A/P CLEARING-PEC	201205	5/14/2012	162034	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(543.30)
1	232.99	A/P CLEARING-PEC	201205	5/14/2012	162047	Utility Billing	Remittance	Remittance	Due To Division 0			0	(473.23)
1	232.99	A/P CLEARING-PEC	201205	5/14/2012	162052	Utility Billing	Remittance	Remittance	Due To Division 0			0	(671.23)
1	232.99	A/P CLEARING-PEC	201205	5/14/2012	162053	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(228.35)
1	232.99	A/P CLEARING-PEC	201205	5/14/2012	162054	Utility Billing	Remittance	Remittance	Due To Division 0			0	(151.37)
1	232.99	A/P CLEARING-PEC	201205	5/14/2012	162058	E-Bill	Check	Check	Due To Division 0			0	(35.53)
1	232.99	A/P CLEARING-PEC	201205	5/15/2012	162033	Utility Billing	Remittance	Remittance	Due To Division 0			0	(195.73)
1	232.99	A/P CLEARING-PEC	201205	5/15/2012	162054	Utility Billing	Remittance	Remittance	Due To Division 0			0	(225.00)
1	232.99	A/P CLEARING-PEC	201205	5/15/2012	162065	Utility Billing	Remittance	Remittance	Due To Division 0			0	(250.00)
1	232.99	A/P CLEARING-PEC	201205	5/15/2012	162078	E-Bill	Check	Check	Due To Division 0			0	(377.66)
1	232.99	A/P CLEARING-PEC	201205	5/15/2012	162111	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(225.00)
1	232.99	A/P CLEARING-PEC	201205	5/15/2012	162114	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(137.20)
1	232.99	A/P CLEARING-PEC	201205	5/15/2012	162116	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(176.70)
1	232.99	A/P CLEARING-PEC	201205	5/15/2012	163454	Accounts Payable	Invoice	Invoice	Due To Division 0	STANION WHOLESALE ELECTRIC INC	3173951-00	108742	(427.79)
1	232.99	A/P CLEARING-PEC	201205	5/15/2012	163454	Accounts Payable	Invoice	Invoice	Due To Division 0	STANION WHOLESALE ELECTRIC INC	3173951-01	108742	(882.65)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201205	5/16/2012	162163	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(37.26)
1	232.99	A/P CLEARING-PEC	201205	5/16/2012	162168	E-Bill	Check	Check	Due To Division 0			0	(90.14)
1	232.99	A/P CLEARING-PEC	201205	5/16/2012	162171	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(796.81)
1	232.99	A/P CLEARING-PEC	201205	5/16/2012	163444	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	2012-168	0	(396.19)
1	232.99	A/P CLEARING-PEC	201205	5/16/2012	163444	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201205-10	0	(10.71)
1	232.99	A/P CLEARING-PEC	201205	5/16/2012	163444	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201205-125	0	(53.87)
1	232.99	A/P CLEARING-PEC	201205	5/16/2012	163444	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201205-131	0	(109.61)
1	232.99	A/P CLEARING-PEC	201205	5/16/2012	163444	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201205-141	0	(138.05)
1	232.99	A/P CLEARING-PEC	201205	5/16/2012	163444	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201205-160	0	(1,225.00)
1	232.99	A/P CLEARING-PEC	201205	5/16/2012	163444	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201205-166	0	(103.53)
1	232.99	A/P CLEARING-PEC	201205	5/16/2012	163444	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201205-206	0	(181.48)
1	232.99	A/P CLEARING-PEC	201205	5/16/2012	163444	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201205-209	0	(51.75)
1	232.99	A/P CLEARING-PEC	201205	5/16/2012	163444	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201205-214	0	(50.00)
1	232.99	A/P CLEARING-PEC	201205	5/16/2012	163444	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201205-216	0	(39.95)
1	232.99	A/P CLEARING-PEC	201205	5/17/2012	162209	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(197.05)
1	232.99	A/P CLEARING-PEC	201205	5/17/2012	162218	E-Bill	Check	Check	Due To Division 0			0	(312.84)
1	232.99	A/P CLEARING-PEC	201205	5/17/2012	162271	Material Inventory	Adjustment	Adjustment	Due To Division 0			0	(6.84)
1	232.99	A/P CLEARING-PEC	201205	5/18/2012	162287	E-Bill	Check	Check	Due To Division 0			0	(114.01)
1	232.99	A/P CLEARING-PEC	201205	5/18/2012	162299	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(410.44)
1	232.99	A/P CLEARING-PEC	201205	5/18/2012	162300	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(43.10)
1	232.99	A/P CLEARING-PEC	201205	5/18/2012	162316	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(51.97)
1	232.99	A/P CLEARING-PEC	201205	5/19/2012	162343	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(53.00)
1	232.99	A/P CLEARING-PEC	201205	5/20/2012	162345	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(173.83)
1	232.99	A/P CLEARING-PEC	201205	5/21/2012	162349	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(113.58)
1	232.99	A/P CLEARING-PEC	201205	5/21/2012	162357	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(70.14)
1	232.99	A/P CLEARING-PEC	201205	5/22/2012	162408	E-Bill	Check	Check	Due To Division 0			0	(88.18)
1	232.99	A/P CLEARING-PEC	201205	5/22/2012	162409	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(62.40)
1	232.99	A/P CLEARING-PEC	201205	5/22/2012	162419	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(98.96)
1	232.99	A/P CLEARING-PEC	201205	5/22/2012	162422	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(2,650.28)
1	232.99	A/P CLEARING-PEC	201205	5/22/2012	162428	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(114.45)
1	232.99	A/P CLEARING-PEC	201205	5/23/2012	162458	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(614.79)
1	232.99	A/P CLEARING-PEC	201205	5/23/2012	162469	E-Bill	Check	Check	Due To Division 0			0	(85.75)
1	232.99	A/P CLEARING-PEC	201205	5/23/2012	162613	Accounts Payable	Invoice	Invoice	Due To Division 0	ALEXANDER, ALFRED	20120525074845	108501	(115.54)
1	232.99	A/P CLEARING-PEC	201205	5/23/2012	162613	Accounts Payable	Invoice	Invoice	Due To Division 0	RUBART, PERRY E	20120525080601	108528	(100.00)
1	232.99	A/P CLEARING-PEC	201205	5/23/2012	162613	Accounts Payable	Invoice	Invoice	Due To Division 0	STODDARD, RALPH D	20120525082422	108533	(118.87)
1	232.99	A/P CLEARING-PEC	201205	5/23/2012	162613	Accounts Payable	Invoice	Invoice	Due To Division 0	WINGER, MELVIN	20120525081933	108540	(114.43)
1	232.99	A/P CLEARING-PEC	201205	5/23/2012	162613	Accounts Payable	Invoice	Invoice	Due To Division 0	JURY, JOHN R	20120525080203	108523	(112.21)
1	232.99	A/P CLEARING-PEC	201205	5/23/2012	162613	Accounts Payable	Invoice	Invoice	Due To Division 0	DUNN, DON R	20120525075633	108513	(109.99)
1	232.99	A/P CLEARING-PEC	201205	5/23/2012	162613	Accounts Payable	Invoice	Invoice	Due To Division 0	CLAASSEN, FREDERICK L	20120524160144	108509	(124.97)
1	232.99	A/P CLEARING-PEC	201205	5/23/2012	162613	Accounts Payable	Invoice	Invoice	Due To Division 0	FLOYD, MARTIE	20120525081724	108518	(112.21)
1	232.99	A/P CLEARING-PEC	201205	5/23/2012	162613	Accounts Payable	Invoice	Invoice	Due To Division 0	BELL, JAMES N	20120525082208	108505	(116.65)
1	232.99	A/P CLEARING-PEC	201205	5/24/2012	162495	E-Bill	Check	Check	Due To Division 0			0	(293.77)
1	232.99	A/P CLEARING-PEC	201205	5/24/2012	162496	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(192.01)
1	232.99	A/P CLEARING-PEC	201205	5/25/2012	162599	E-Bill	Check	Check	Due To Division 0			0	(31.93)
1	232.99	A/P CLEARING-PEC	201205	5/25/2012	162601	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(731.97)
1	232.99	A/P CLEARING-PEC	201205	5/25/2012	162602	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(64.09)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201205	5/25/2012	162605	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(1,662.80)
1	232.99	A/P CLEARING-PEC	201205	5/26/2012	162633	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(199.04)
1	232.99	A/P CLEARING-PEC	201205	5/26/2012	162635	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0			0	(187.47)
1	232.99	A/P CLEARING-PEC	201205	5/27/2012	162636	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(211.65)
1	232.99	A/P CLEARING-PEC	201205	5/29/2012	162639	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(431.18)
1	232.99	A/P CLEARING-PEC	201205	5/29/2012	162646	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(115.81)
1	232.99	A/P CLEARING-PEC	201205	5/29/2012	162673	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,040.79)
1	232.99	A/P CLEARING-PEC	201205	5/29/2012	162797	Accounts Payable	Invoice	Invoice	TRANSFR 5/7-5/23 PEC E-DEP IN SPEC-PEC	PIONEER ELECTRIC COOPERATIVE	20120531163215	1005475	12,201.02
1	232.99	A/P CLEARING-PEC	201205	5/30/2012	162690	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(813.85)
1	232.99	A/P CLEARING-PEC	201205	5/30/2012	162691	E-Bill	Check	Check	Due To Division 0			0	(112.54)
1	232.99	A/P CLEARING-PEC	201205	5/30/2012	162713	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(272.11)
1	232.99	A/P CLEARING-PEC	201205	5/30/2012	163227	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	212417	108657	(8,923.72)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	162732	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC			0	(3,895.90)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	162758	E-Bill	Check	Check	Due To Division 0			0	(237.70)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	162759	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(113.89)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	162763	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(203.91)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	162769	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(129.59)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	162778	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(45.97)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	162791	Accounts Payable	Invoice	Invoice	Due To Division 0	KOONS, MARLEY	20120531150801	108574	(27.55)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	162915	General Ledger	Journal Entry	MJ 01 PEC Monthly E-transaction fees	MJ01 E-FEES-CC-CLRD DUE TO PEC			0	(292.30)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	162915	General Ledger	Journal Entry	MJ 01 PEC Monthly E-transaction fees	MJ01 E-FEES-CC-OS DUE TO PEC			0	(154.05)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	162915	General Ledger	Journal Entry	MJ 01 PEC Monthly E-transaction fees	MJ01 E-FEES-ECK-CLRD DUE TO PEC			0	(142.20)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	162915	General Ledger	Journal Entry	MJ 01 PEC Monthly E-transaction fees	MJ01 E-FEES-ECK-OS DUE TO PEC			0	(51.35)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	163227	Accounts Payable	Invoice	Invoice	Due To Division 0	BROWN DUPREE OIL CO INC	20120608082852	108609	(76.11)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	163227	Accounts Payable	Invoice	Invoice	Due To Division 0	ALTIPLANO PUBLISHING LLC	1590	108808	(530.00)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	163315	Accounts Payable	Invoice	Invoice	Due To Division 0	ULYSSES CAR WASH	7554	108748	(20.00)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	163334	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 MO I/C INT TO PEC			0	(1,027.92)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	163388	Accounts Payable	Invoice	Invoice	REIMBURSEMENT OF MARCH EXPENSE	PIONEER ELECTRIC COOPERATIVE	27584	1006077	54,233.85
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	163388	Accounts Payable	Invoice	Invoice	Q1 2012 MANAGMENT SERVICES	PIONEER ELECTRIC COOPERATIVE	27585	1006077	336,136.67
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	163388	Accounts Payable	Invoice	Invoice	APRIL 2012 REIMBURSE EXPENSE	PIONEER ELECTRIC COOPERATIVE	27610	1006077	50,154.63
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	163492	General Ledger	Journal Entry	5-6 RECL SPEC NISC CC FEE-MAR PD MAY	5-6 RECL SPEC NISC CONV FEES			0	(134.30)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	163512	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0			0	(119,146.34)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	163513	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0			0	(911.16)
1	232.99	A/P CLEARING-PEC	201205	5/31/2012	163691	Fleet Management	Period-End	Period-End	Due To Division 0			0	(2,086.81)
1	232.99	A/P CLEARING-PEC	201206	6/1/2012	162804	E-Bill	Check	Check	Due To Division 0			0	(889.43)
1	232.99	A/P CLEARING-PEC	201206	6/1/2012	162820	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(299.05)
1	232.99	A/P CLEARING-PEC	201206	6/1/2012	162832	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(64.75)
1	232.99	A/P CLEARING-PEC	201206	6/1/2012	162861	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(100.00)
1	232.99	A/P CLEARING-PEC	201206	6/1/2012	163227	Accounts Payable	Invoice	Invoice	Due To Division 0	ILLINOIS MUTUAL LIFE INS CO	20120607082809	108635	(1,054.30)
1	232.99	A/P CLEARING-PEC	201206	6/1/2012	163517	Accounts Payable	Invoice	Invoice	Due To Division 0	ITRON, INC	244272	108721	(3,475.04)
1	232.99	A/P CLEARING-PEC	201206	6/1/2012	163517	Accounts Payable	Invoice	Invoice	Due To Division 0	BASIN TELECOMM	20120614111743	108811	(142.40)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201206	6/1/2012	163892	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	213445	108826	(1,283.71)
1	232.99	A/P CLEARING-PEC	201206	6/1/2012	164404	Accounts Payable	Invoice	Invoice	Due To Division 0	GREAT PLAINS COMMUNICATIONS	31925	108927	(844.02)
1	232.99	A/P CLEARING-PEC	201206	6/2/2012	162892	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(182.49)
1	232.99	A/P CLEARING-PEC	201206	6/2/2012	162893	E-Bill	Check	Check	Due To Division 0			0	(556.42)
1	232.99	A/P CLEARING-PEC	201206	6/3/2012	162896	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(58.95)
1	232.99	A/P CLEARING-PEC	201206	6/4/2012	162899	E-Bill	Check	Check	Due To Division 0			0	(412.80)
1	232.99	A/P CLEARING-PEC	201206	6/4/2012	162900	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(248.33)
1	232.99	A/P CLEARING-PEC	201206	6/4/2012	162901	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(57.84)
1	232.99	A/P CLEARING-PEC	201206	6/5/2012	162992	E-Bill	Check	Check	Due To Division 0			0	(386.02)
1	232.99	A/P CLEARING-PEC	201206	6/5/2012	162993	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(17.32)
1	232.99	A/P CLEARING-PEC	201206	6/5/2012	163001	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(563.70)
1	232.99	A/P CLEARING-PEC	201206	6/5/2012	163012	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(223.18)
1	232.99	A/P CLEARING-PEC	201206	6/5/2012	163013	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0			0	(66.64)
1	232.99	A/P CLEARING-PEC	201206	6/5/2012	163082	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(19.75)
1	232.99	A/P CLEARING-PEC	201206	6/5/2012	163082	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(51.35)
1	232.99	A/P CLEARING-PEC	201206	6/5/2012	163315	Accounts Payable	Invoice	Invoice	Due To Division 0	EASTON, SHERRY	20120611121608	108715	(37.50)
1	232.99	A/P CLEARING-PEC	201206	6/6/2012	163058	E-Bill	Check	Check	Due To Division 0			0	(613.92)
1	232.99	A/P CLEARING-PEC	201206	6/6/2012	163059	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(107.50)
1	232.99	A/P CLEARING-PEC	201206	6/6/2012	163073	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(78.53)
1	232.99	A/P CLEARING-PEC	201206	6/6/2012	163131	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201206	6/6/2012	163131	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201206	6/7/2012	163113	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(318.62)
1	232.99	A/P CLEARING-PEC	201206	6/7/2012	163127	E-Bill	Check	Check	Due To Division 0			0	(136.69)
1	232.99	A/P CLEARING-PEC	201206	6/7/2012	163141	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(77.53)
1	232.99	A/P CLEARING-PEC	201206	6/7/2012	163154	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120607121253	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201206	6/7/2012	163212	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201206	6/7/2012	163212	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201206	6/8/2012	163198	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(336.34)
1	232.99	A/P CLEARING-PEC	201206	6/8/2012	163207	E-Bill	Check	Check	Due To Division 0			0	(827.56)
1	232.99	A/P CLEARING-PEC	201206	6/8/2012	163209	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(81.60)
1	232.99	A/P CLEARING-PEC	201206	6/8/2012	163214	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(50.86)
1	232.99	A/P CLEARING-PEC	201206	6/8/2012	163292	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(11.85)
1	232.99	A/P CLEARING-PEC	201206	6/8/2012	163292	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201206	6/9/2012	163252	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(85.73)
1	232.99	A/P CLEARING-PEC	201206	6/9/2012	163892	Accounts Payable	Invoice	Invoice	Due To Division 0	UPS	000015Z5X9232	108838	(17.62)
1	232.99	A/P CLEARING-PEC	201206	6/11/2012	163262	E-Bill	Check	Check	Due To Division 0			0	(172.39)
1	232.99	A/P CLEARING-PEC	201206	6/11/2012	163269	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(340.53)
1	232.99	A/P CLEARING-PEC	201206	6/11/2012	163270	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(243.96)
1	232.99	A/P CLEARING-PEC	201206	6/11/2012	163298	Utility Billing	Remittance	Remittance	Due To Division 0			0	(701.19)
1	232.99	A/P CLEARING-PEC	201206	6/11/2012	163313	Utility Billing	Remittance	Remittance	Due To Division 0			0	(120.00)
1	232.99	A/P CLEARING-PEC	201206	6/11/2012	163322	Utility Billing	Remittance	Remittance	Due To Division 0			0	(316.82)
1	232.99	A/P CLEARING-PEC	201206	6/11/2012	163323	Utility Billing	Remittance	Remittance	Due To Division 0			0	(253.94)
1	232.99	A/P CLEARING-PEC	201206	6/11/2012	163324	Utility Billing	Remittance	Remittance	Due To Division 0			0	(197.31)
1	232.99	A/P CLEARING-PEC	201206	6/11/2012	163339	E-Bill	Discover Card	Discover Card	Due To Division 0			0	(348.55)
1	232.99	A/P CLEARING-PEC	201206	6/11/2012	163344	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,893.06)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201206	6/11/2012	163400	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(11.85)
1	232.99	A/P CLEARING-PEC	201206	6/11/2012	163400	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(27.65)
1	232.99	A/P CLEARING-PEC	201206	6/11/2012	164404	Accounts Payable	Invoice	Invoice	Due To Division 0	CONSOLIDATED PRINTING&STAT IONARY CO, INC	70168	108921	(1,173.96)
1	232.99	A/P CLEARING-PEC	201206	6/12/2012	163375	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(340.53)
1	232.99	A/P CLEARING-PEC	201206	6/12/2012	163382	E-Bill	Discover Card	Discover Card	Due To Division 0			0	(348.55)
1	232.99	A/P CLEARING-PEC	201206	6/12/2012	163383	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(243.96)
1	232.99	A/P CLEARING-PEC	201206	6/12/2012	163442	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(19.75)
1	232.99	A/P CLEARING-PEC	201206	6/12/2012	163442	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201206	6/12/2012	163535	Accounts Payable	Invoice	Invoice	TRANSFER 5/16-6/9 PEC E-deposits	PIONEER ELECTRIC COOPERATIVE	20120614122814	1005602	13,021.64
1	232.99	A/P CLEARING-PEC	201206	6/12/2012	163804	Accounts Payable	Invoice	Invoice	Due To Division 0	STANION WHOLESALE ELECTRIC INC	3188153-00	109044	(1,011.02)
1	232.99	A/P CLEARING-PEC	201206	6/12/2012	163892	Accounts Payable	Invoice	Invoice	Due To Division 0	POWER SYSTEM ENGINEERING INC	9007893	108828	(19,395.08)
1	232.99	A/P CLEARING-PEC	201206	6/13/2012	163422	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(108.43)
1	232.99	A/P CLEARING-PEC	201206	6/13/2012	163433	E-Bill	Check	Check	Due To Division 0			0	(224.49)
1	232.99	A/P CLEARING-PEC	201206	6/13/2012	163445	Utility Billing	Remittance	Remittance	Due To Division 0			0	(308.26)
1	232.99	A/P CLEARING-PEC	201206	6/13/2012	163452	Utility Billing	Remittance	Remittance	Due To Division 0			0	(122.43)
1	232.99	A/P CLEARING-PEC	201206	6/13/2012	163460	Cash Register	Cash Register	Cash Register	Due To Division 0			0	(2,369.00)
1	232.99	A/P CLEARING-PEC	201206	6/13/2012	163573	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(27.65)
1	232.99	A/P CLEARING-PEC	201206	6/13/2012	163791	General Ledger	Journal Entry	1.6-7 MOVE MWF TO PEC	1.6-7 MOVE MWF TO PEC			0	430.69
1	232.99	A/P CLEARING-PEC	201206	6/14/2012	163479	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(355.50)
1	232.99	A/P CLEARING-PEC	201206	6/14/2012	163489	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(270.00)
1	232.99	A/P CLEARING-PEC	201206	6/14/2012	163509	Utility Billing	Remittance	Remittance	Due To Division 0			0	(422.81)
1	232.99	A/P CLEARING-PEC	201206	6/14/2012	163510	E-Bill	Check	Check	Due To Division 0			0	(507.87)
1	232.99	A/P CLEARING-PEC	201206	6/14/2012	163516	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(140.00)
1	232.99	A/P CLEARING-PEC	201206	6/14/2012	163574	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201206	6/15/2012	163536	E-Bill	Check	Check	Due To Division 0			0	(625.79)
1	232.99	A/P CLEARING-PEC	201206	6/15/2012	163537	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(808.21)
1	232.99	A/P CLEARING-PEC	201206	6/15/2012	163538	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(75.00)
1	232.99	A/P CLEARING-PEC	201206	6/15/2012	163576	E-Bill	Discover Card	Discover Card	Due To Division 0			0	(46.19)
1	232.99	A/P CLEARING-PEC	201206	6/15/2012	163662	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201206	6/15/2012	163662	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201206	6/16/2012	163603	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(179.66)
1	232.99	A/P CLEARING-PEC	201206	6/17/2012	163605	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(143.26)
1	232.99	A/P CLEARING-PEC	201206	6/18/2012	163608	E-Bill	Check	Check	Due To Division 0			0	(426.94)
1	232.99	A/P CLEARING-PEC	201206	6/18/2012	163609	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(286.09)
1	232.99	A/P CLEARING-PEC	201206	6/18/2012	163622	Utility Billing	Remittance	Remittance	Due To Division 0			0	(1,300.00)
1	232.99	A/P CLEARING-PEC	201206	6/18/2012	163706	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201206	6/18/2012	163706	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.80)
1	232.99	A/P CLEARING-PEC	201206	6/18/2012	164709	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201206-125	1489	(5.00)
1	232.99	A/P CLEARING-PEC	201206	6/18/2012	164709	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201206-142	1489	(2,572.50)
1	232.99	A/P CLEARING-PEC	201206	6/18/2012	164709	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201206-151	1489	(64.06)
1	232.99	A/P CLEARING-PEC	201206	6/18/2012	164709	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201206-154	1489	(34.53)
1	232.99	A/P CLEARING-PEC	201206	6/18/2012	164709	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201206-19	1489	(94.68)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201206	6/18/2012	164709	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201206-198	1489	(56.70)
1	232.99	A/P CLEARING-PEC	201206	6/18/2012	164709	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201206-206	1489	(25.24)
1	232.99	A/P CLEARING-PEC	201206	6/18/2012	164709	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201206-209	1489	(310.80)
1	232.99	A/P CLEARING-PEC	201206	6/19/2012	163672	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(99.63)
1	232.99	A/P CLEARING-PEC	201206	6/19/2012	163683	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(110.36)
1	232.99	A/P CLEARING-PEC	201206	6/19/2012	163718	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(2,093.46)
1	232.99	A/P CLEARING-PEC	201206	6/19/2012	163746	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(35.55)
1	232.99	A/P CLEARING-PEC	201206	6/19/2012	163746	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201206	6/19/2012	164223	General Ledger	Journal Entry	6-12 MOVE PEC MWF	6-12 MOVE PEC MWF			0	1,722.81
1	232.99	A/P CLEARING-PEC	201206	6/20/2012	163732	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(280.91)
1	232.99	A/P CLEARING-PEC	201206	6/20/2012	163750	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(331.57)
1	232.99	A/P CLEARING-PEC	201206	6/20/2012	163846	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(11.85)
1	232.99	A/P CLEARING-PEC	201206	6/20/2012	163846	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201206	6/20/2012	164404	Accounts Payable	Invoice	Invoice	Due To Division 0	BINNEYS BETTER FOODS INC	20120701120631	108958	(87.64)
1	232.99	A/P CLEARING-PEC	201206	6/21/2012	163775	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(215.92)
1	232.99	A/P CLEARING-PEC	201206	6/21/2012	163797	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(119.34)
1	232.99	A/P CLEARING-PEC	201206	6/21/2012	163798	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(169.24)
1	232.99	A/P CLEARING-PEC	201206	6/21/2012	163808	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120621124512	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201206	6/21/2012	163849	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(3.95)
1	232.99	A/P CLEARING-PEC	201206	6/22/2012	163838	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(76.16)
1	232.99	A/P CLEARING-PEC	201206	6/22/2012	163851	E-Bill	Check	Check	Due To Division 0			0	(239.31)
1	232.99	A/P CLEARING-PEC	201206	6/22/2012	163938	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201206	6/23/2012	163918	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(94.42)
1	232.99	A/P CLEARING-PEC	201206	6/25/2012	163935	E-Bill	Check	Check	Due To Division 0			0	(652.75)
1	232.99	A/P CLEARING-PEC	201206	6/25/2012	163982	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201206	6/25/2012	163982	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201206	6/26/2012	163971	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(321.08)
1	232.99	A/P CLEARING-PEC	201206	6/26/2012	163980	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(70.12)
1	232.99	A/P CLEARING-PEC	201206	6/26/2012	163983	E-Bill	Check	Check	Due To Division 0			0	(90.00)
1	232.99	A/P CLEARING-PEC	201206	6/26/2012	163986	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(2,614.13)
1	232.99	A/P CLEARING-PEC	201206	6/26/2012	163988	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(43.00)
1	232.99	A/P CLEARING-PEC	201206	6/26/2012	163989	Bank Reconciliation	Payment Void	Payment Void	Due To Division 0			0	438.56
1	232.99	A/P CLEARING-PEC	201206	6/26/2012	163992	General Ledger	Journal Entry	1.6-19 RECL SPEC VOIDS-I/A REFUNDS	1.6-19 RECL SPEC VOIDS-I/A REF			0	953.38
1	232.99	A/P CLEARING-PEC	201206	6/26/2012	164008	General Ledger	Journal Entry	1.6-20 RECL CLRG-I/A REF TO PROPER DIV	1.6-20 ADJ AP/EL CLRG-PPR DIV			0	(240.50)
1	232.99	A/P CLEARING-PEC	201206	6/26/2012	164008	General Ledger	Journal Entry	1.6-20 RECL CLRG-I/A REF TO PROPER DIV	1.6-20 ADJ AP/EL CLRG-PPR DIV			0	(100.54)
1	232.99	A/P CLEARING-PEC	201206	6/26/2012	164008	General Ledger	Journal Entry	1.6-20 RECL CLRG-I/A REF TO PROPER DIV	1.6-20 ADJ AP/EL CLRG-PPR DIV			0	(180.69)
1	232.99	A/P CLEARING-PEC	201206	6/26/2012	164008	General Ledger	Journal Entry	1.6-20 RECL CLRG-I/A REF TO PROPER DIV	1.6-20 ADJ AP/EL CLRG-PPR DIV			0	126.87
1	232.99	A/P CLEARING-PEC	201206	6/26/2012	164040	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(11.85)
1	232.99	A/P CLEARING-PEC	201206	6/26/2012	164040	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201206	6/26/2012	164155	Accounts Payable	Invoice	Invoice	TRF 6/8 TO 6/22 PEC E-DEP IN SPEC TO PEC	PIONEER ELECTRIC COOPERATIVE	20120629115824	1005689	7,555.19
1	232.99	A/P CLEARING-PEC	201206	6/27/2012	164020	E-Bill	Check	Check	Due To Division 0			0	(378.62)
1	232.99	A/P CLEARING-PEC	201206	6/27/2012	164049	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(714.74)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201206	6/27/2012	164058	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(320.66)
1	232.99	A/P CLEARING-PEC	201206	6/27/2012	164085	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201206	6/27/2012	164476	Accounts Payable	Invoice	Invoice	Due To Division 0	ALEXANDER, ALFRED	20120709110800	108954	(115.54)
1	232.99	A/P CLEARING-PEC	201206	6/27/2012	164476	Accounts Payable	Invoice	Invoice	Due To Division 0	RUBART, PERRY E	20120709113320	108981	(100.00)
1	232.99	A/P CLEARING-PEC	201206	6/27/2012	164476	Accounts Payable	Invoice	Invoice	Due To Division 0	STODDARD, RALPH D	20120709113422	108986	(118.87)
1	232.99	A/P CLEARING-PEC	201206	6/27/2012	164476	Accounts Payable	Invoice	Invoice	Due To Division 0	WINGER, MELVIN	20120709113534	108994	(114.43)
1	232.99	A/P CLEARING-PEC	201206	6/27/2012	164476	Accounts Payable	Invoice	Invoice	Due To Division 0	JURY, JOHN R	20120709113202	108971	(112.21)
1	232.99	A/P CLEARING-PEC	201206	6/27/2012	164476	Accounts Payable	Invoice	Invoice	Due To Division 0	DUNN, DON R	20120709112946	108964	(109.99)
1	232.99	A/P CLEARING-PEC	201206	6/27/2012	164476	Accounts Payable	Invoice	Invoice	Due To Division 0	CLAASSEN, FREDERICK L	20120709112411	108962	(124.98)
1	232.99	A/P CLEARING-PEC	201206	6/27/2012	164476	Accounts Payable	Invoice	Invoice	Due To Division 0	FLOYD, MARTIE	20120709113053	108965	(112.21)
1	232.99	A/P CLEARING-PEC	201206	6/27/2012	164476	Accounts Payable	Invoice	Invoice	Due To Division 0	BELL, JAMES N	20120709112206	108957	(116.65)
1	232.99	A/P CLEARING-PEC	201206	6/28/2012	164075	E-Bill	Check	Check	Due To Division 0			0	(220.88)
1	232.99	A/P CLEARING-PEC	201206	6/28/2012	164076	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(332.73)
1	232.99	A/P CLEARING-PEC	201206	6/28/2012	164083	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(91.97)
1	232.99	A/P CLEARING-PEC	201206	6/28/2012	164087	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(112.63)
1	232.99	A/P CLEARING-PEC	201206	6/28/2012	164140	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(23.70)
1	232.99	A/P CLEARING-PEC	201206	6/28/2012	164140	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201206	6/28/2012	164650	Accounts Payable	Invoice	Invoice	Due To Division 0	CDW DIRECT LLC	M491626	109084	(3,214.34)
1	232.99	A/P CLEARING-PEC	201206	6/29/2012	164117	E-Bill	Check	Check	Due To Division 0			0	(733.09)
1	232.99	A/P CLEARING-PEC	201206	6/29/2012	164118	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(391.02)
1	232.99	A/P CLEARING-PEC	201206	6/29/2012	164119	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(191.74)
1	232.99	A/P CLEARING-PEC	201206	6/29/2012	164145	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(97.00)
1	232.99	A/P CLEARING-PEC	201206	6/29/2012	164147	Utility Billing	Remittance	REMIT	Due To Division 0			0	(51.35)
1	232.99	A/P CLEARING-PEC	201206	6/29/2012	164157	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0			0	(48.97)
1	232.99	A/P CLEARING-PEC	201206	6/29/2012	164210	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(27.65)
1	232.99	A/P CLEARING-PEC	201206	6/29/2012	164210	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201206	6/29/2012	164409	Accounts Payable	Invoice	Invoice	Due To Division 0	SCOTT, CHANTRY C	20120706152954	108935	(226.99)
1	232.99	A/P CLEARING-PEC	201206	6/29/2012	164409	Accounts Payable	Invoice	Invoice	Due To Division 0	MAGNISON, RANDALL	20120706152835	108930	(210.90)
1	232.99	A/P CLEARING-PEC	201206	6/29/2012	164416	Accounts Payable	Invoice	Invoice	MAY 2012 REIMURSABLE EXPENSE	PIONEER ELECTRIC COOPERATIVE	27706	1006077	52,729.41
1	232.99	A/P CLEARING-PEC	201206	6/29/2012	164650	Accounts Payable	Invoice	Invoice	Due To Division 0	CDW DIRECT LLC	M514896	109143	(1,220.29)
1	232.99	A/P CLEARING-PEC	201206	6/29/2012	164857	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	214862	109103	(8,923.72)
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	163784	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC			0	(3,895.90)
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	164171	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(67.17)
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	164307	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 MO I/C INT TO PEC			0	(1,526.63)
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	164386	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CRCD-SPEC-OS			0	(63.20)
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	164386	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CK-SPEC-OS			0	(15.80)
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	164476	Accounts Payable	Invoice	Invoice	Due To Division 0	BROWN DUPREE OIL CO INC	20120709105053	108959	(164.16)
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	164476	Accounts Payable	Invoice	Invoice	Due To Division 0	ULYSSES CAR WASH	7608	108992	(20.00)
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	164487	General Ledger	Journal Entry	1.6-26 REV MWF FROM RESTORE	1.6-26 REV MWF FROM RESTORE			0	1,589.26
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	164552	General Ledger	Journal Entry	6-15 CORR DEP ERROR	6-15 CORR DEP ERROR			0	(12,822.68)
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	164625	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0			0	(111,629.80)
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	164629	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0			0	(1,316.97)
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	164650	Accounts Payable	Invoice	Invoice	Due To Division 0	CDW DIRECT LLC	M555355	109143	(2,631.69)
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	164820	Fleet Management	Period-End	Period-End	Due To Division 0			0	(4,170.59)



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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	164895	General Ledger	Journal Entry	1.6-32 CREDIT CARD RESTORE	1.6-32 CREDIT CARD RESTORE			0	925.14
1	232.99	A/P CLEARING-PEC	201206	6/30/2012	164932	General Ledger	Journal Entry	6-23 ADJ CLRG MISPOSTS FROM 2009	6-23 REV JNL 124522-11/2009			0	154.32
1	232.99	A/P CLEARING-PEC	201207	7/1/2012	164182	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(200.79)
1	232.99	A/P CLEARING-PEC	201207	7/1/2012	164404	Accounts Payable	Invoice	Invoice	Due To Division 0	ILLINOIS MUTUAL LIFE INS CO	20120701130047	108969	(1,001.88)
1	232.99	A/P CLEARING-PEC	201207	7/1/2012	164650	Accounts Payable	Invoice	Invoice	Due To Division 0	BASIN TELECOMM	20120711081736	109141	(99.90)
1	232.99	A/P CLEARING-PEC	201207	7/1/2012	165025	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	213117	109103	(12,827.33)
1	232.99	A/P CLEARING-PEC	201207	7/2/2012	164184	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(868.74)
1	232.99	A/P CLEARING-PEC	201207	7/2/2012	164192	E-Bill	Check	Check	Due To Division 0			0	(859.52)
1	232.99	A/P CLEARING-PEC	201207	7/2/2012	164193	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(460.86)
1	232.99	A/P CLEARING-PEC	201207	7/2/2012	164201	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(10.00)
1	232.99	A/P CLEARING-PEC	201207	7/2/2012	164218	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(68.00)
1	232.99	A/P CLEARING-PEC	201207	7/3/2012	164235	E-Bill	Check	Check	Due To Division 0			0	(1,000.56)
1	232.99	A/P CLEARING-PEC	201207	7/3/2012	164253	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(743.81)
1	232.99	A/P CLEARING-PEC	201207	7/3/2012	164260	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(119.86)
1	232.99	A/P CLEARING-PEC	201207	7/3/2012	164280	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(181.90)
1	232.99	A/P CLEARING-PEC	201207	7/3/2012	164332	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(3.95)
1	232.99	A/P CLEARING-PEC	201207	7/3/2012	164332	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(23.70)
1	232.99	A/P CLEARING-PEC	201207	7/4/2012	164281	E-Bill	Check	Check	Due To Division 0			0	(141.77)
1	232.99	A/P CLEARING-PEC	201207	7/5/2012	164291	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(125.69)
1	232.99	A/P CLEARING-PEC	201207	7/5/2012	164300	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(547.79)
1	232.99	A/P CLEARING-PEC	201207	7/5/2012	164311	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(169.55)
1	232.99	A/P CLEARING-PEC	201207	7/5/2012	164346	E-Bill	Check	Check	Due To Division 0			0	(414.26)
1	232.99	A/P CLEARING-PEC	201207	7/5/2012	164394	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(47.40)
1	232.99	A/P CLEARING-PEC	201207	7/5/2012	164394	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(27.65)
1	232.99	A/P CLEARING-PEC	201207	7/6/2012	164365	E-Bill	Check	Check	Due To Division 0			0	(813.98)
1	232.99	A/P CLEARING-PEC	201207	7/6/2012	164376	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(187.37)
1	232.99	A/P CLEARING-PEC	201207	7/6/2012	164379	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(241.46)
1	232.99	A/P CLEARING-PEC	201207	7/6/2012	164391	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(129.91)
1	232.99	A/P CLEARING-PEC	201207	7/6/2012	164442	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201207	7/6/2012	164442	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201207	7/7/2012	164413	E-Bill	Check	Check	Due To Division 0			0	(4,574.89)
1	232.99	A/P CLEARING-PEC	201207	7/7/2012	164414	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(536.65)
1	232.99	A/P CLEARING-PEC	201207	7/8/2012	164420	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(87.70)
1	232.99	A/P CLEARING-PEC	201207	7/9/2012	164421	E-Bill	Check	Check	Due To Division 0			0	(670.12)
1	232.99	A/P CLEARING-PEC	201207	7/9/2012	164422	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(170.24)
1	232.99	A/P CLEARING-PEC	201207	7/9/2012	164437	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(27.78)
1	232.99	A/P CLEARING-PEC	201207	7/9/2012	164524	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(23.70)
1	232.99	A/P CLEARING-PEC	201207	7/9/2012	164524	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.80)
1	232.99	A/P CLEARING-PEC	201207	7/9/2012	165325	Accounts Payable	Invoice	Invoice	Due To Division 0	VERIZON WIRELESS	2769690447	0	(259.31)
1	232.99	A/P CLEARING-PEC	201207	7/10/2012	164509	E-Bill	Check	Check	Due To Division 0			0	(3,361.69)
1	232.99	A/P CLEARING-PEC	201207	7/10/2012	164527	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,046.61)
1	232.99	A/P CLEARING-PEC	201207	7/10/2012	164536	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(533.74)
1	232.99	A/P CLEARING-PEC	201207	7/10/2012	164538	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(25.00)
1	232.99	A/P CLEARING-PEC	201207	7/10/2012	164573	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(39.50)
1	232.99	A/P CLEARING-PEC	201207	7/10/2012	164573	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.80)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201207	7/10/2012	164596	Accounts Payable	Invoice	Invoice	TRANSFER 6/22-7/7 PEC E-DEPOSITS IN SPEC	PIONEER ELECTRIC COOPERATIVE	20120711155036	1005780	15,930.81
1	232.99	A/P CLEARING-PEC	201207	7/11/2012	164560	E-Bill	Check	Check	Due To Division 0			0	(257.59)
1	232.99	A/P CLEARING-PEC	201207	7/11/2012	164561	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(960.14)
1	232.99	A/P CLEARING-PEC	201207	7/11/2012	164562	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(21.22)
1	232.99	A/P CLEARING-PEC	201207	7/11/2012	164574	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(578.61)
1	232.99	A/P CLEARING-PEC	201207	7/11/2012	164647	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(11.85)
1	232.99	A/P CLEARING-PEC	201207	7/11/2012	164647	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201207	7/12/2012	164604	E-Bill	Check	Check	Due To Division 0			0	(2,394.41)
1	232.99	A/P CLEARING-PEC	201207	7/12/2012	164605	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,583.06)
1	232.99	A/P CLEARING-PEC	201207	7/12/2012	164619	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(136.85)
1	232.99	A/P CLEARING-PEC	201207	7/12/2012	164637	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(150.97)
1	232.99	A/P CLEARING-PEC	201207	7/12/2012	164674	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(11.85)
1	232.99	A/P CLEARING-PEC	201207	7/12/2012	164674	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201207	7/13/2012	164663	E-Bill	Check	Check	Due To Division 0			0	(878.33)
1	232.99	A/P CLEARING-PEC	201207	7/13/2012	164664	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(173.42)
1	232.99	A/P CLEARING-PEC	201207	7/13/2012	164678	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(706.09)
1	232.99	A/P CLEARING-PEC	201207	7/13/2012	164689	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(121.63)
1	232.99	A/P CLEARING-PEC	201207	7/13/2012	164694	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0			0	208.78
1	232.99	A/P CLEARING-PEC	201207	7/13/2012	164712	E-Bill	Discover Card	Discover Card	Due To Division 0			0	(62.22)
1	232.99	A/P CLEARING-PEC	201207	7/13/2012	164719	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120713161445	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201207	7/13/2012	164772	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(43.45)
1	232.99	A/P CLEARING-PEC	201207	7/13/2012	164772	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(27.65)
1	232.99	A/P CLEARING-PEC	201207	7/14/2012	164722	E-Bill	Check	Check	Due To Division 0			0	(78.96)
1	232.99	A/P CLEARING-PEC	201207	7/14/2012	164723	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(117.20)
1	232.99	A/P CLEARING-PEC	201207	7/15/2012	164727	E-Bill	Check	Check	Due To Division 0			0	(343.00)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	164731	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(416.98)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	164739	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(150.26)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	164746	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(90.00)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	164747	Utility Billing	Remittance	Remittance	Due To Division 0			0	(431.56)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	164750	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(468.64)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	164755	E-Bill	Check	Check	Due To Division 0			0	(343.04)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	164764	Utility Billing	Remittance	Remittance	Due To Division 0			0	(785.81)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	164798	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0			0	(194.64)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	164822	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(51.35)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	164822	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(27.65)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	165969	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201207-117	0	(45.65)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	165969	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201207-125	0	(9.51)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	165969	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201207-166	0	(310.59)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	165969	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201207-168	0	(19.74)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	165969	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201207-215	0	(110.92)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	166031	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201207-151	0	(554.54)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	166031	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201207-160	0	(214.55)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	166031	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201207-165	0	(539.42)
1	232.99	A/P CLEARING-PEC	201207	7/16/2012	166031	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201207-207	0	(103.53)
1	232.99	A/P CLEARING-PEC	201207	7/17/2012	164752	Utility Billing	Remittance	Remittance	Due To Division 0			0	(220.00)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201207	7/17/2012	164764	Utility Billing	Remittance	Remittance	Due To Division 0			0	(199.25)
1	232.99	A/P CLEARING-PEC	201207	7/17/2012	164802	E-Bill	Check	Check	Due To Division 0			0	(369.82)
1	232.99	A/P CLEARING-PEC	201207	7/17/2012	164803	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(119.17)
1	232.99	A/P CLEARING-PEC	201207	7/17/2012	164804	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(177.00)
1	232.99	A/P CLEARING-PEC	201207	7/17/2012	164819	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(748.61)
1	232.99	A/P CLEARING-PEC	201207	7/17/2012	164825	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(289.47)
1	232.99	A/P CLEARING-PEC	201207	7/17/2012	164842	Utility Billing	Remittance	Remittance	Due To Division 0			0	(372.89)
1	232.99	A/P CLEARING-PEC	201207	7/17/2012	164886	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201207	7/17/2012	164886	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201207	7/18/2012	164752	Utility Billing	Remittance	Remittance	Due To Division 0			0	(336.37)
1	232.99	A/P CLEARING-PEC	201207	7/18/2012	164864	E-Bill	Check	Check	Due To Division 0			0	(107.77)
1	232.99	A/P CLEARING-PEC	201207	7/18/2012	164865	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(259.80)
1	232.99	A/P CLEARING-PEC	201207	7/18/2012	164893	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(47.00)
1	232.99	A/P CLEARING-PEC	201207	7/18/2012	165012	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(31.60)
1	232.99	A/P CLEARING-PEC	201207	7/18/2012	165012	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201207	7/19/2012	164747	Utility Billing	Remittance	Remittance	Due To Division 0			0	(236.18)
1	232.99	A/P CLEARING-PEC	201207	7/19/2012	164935	E-Bill	Check	Check	Due To Division 0			0	(150.00)
1	232.99	A/P CLEARING-PEC	201207	7/19/2012	164936	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(325.65)
1	232.99	A/P CLEARING-PEC	201207	7/19/2012	164937	Utility Billing	Remittance	Remittance	Due To Division 0			0	(697.36)
1	232.99	A/P CLEARING-PEC	201207	7/19/2012	164948	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(533.27)
1	232.99	A/P CLEARING-PEC	201207	7/19/2012	164977	Utility Billing	Remittance	Remittance	Due To Division 0			0	(130.35)
1	232.99	A/P CLEARING-PEC	201207	7/19/2012	165014	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(19.75)
1	232.99	A/P CLEARING-PEC	201207	7/19/2012	165014	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201207	7/19/2012	165286	Accounts Payable	Invoice	Invoice	Due To Division 0	ILLINOIS MUTUAL LIFE INS CO	20120726134547	109266	(1,001.88)
1	232.99	A/P CLEARING-PEC	201207	7/20/2012	164995	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(707.05)
1	232.99	A/P CLEARING-PEC	201207	7/20/2012	165005	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(426.00)
1	232.99	A/P CLEARING-PEC	201207	7/20/2012	165026	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(142.00)
1	232.99	A/P CLEARING-PEC	201207	7/20/2012	165078	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(11.85)
1	232.99	A/P CLEARING-PEC	201207	7/20/2012	165078	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201207	7/20/2012	165286	Accounts Payable	Invoice	Invoice	Due To Division 0	EASTON, SHERRY	20120727091414	109147	(1,083.76)
1	232.99	A/P CLEARING-PEC	201207	7/20/2012	165306	Accounts Payable	Invoice	Invoice	Due To Division 0	SHOGREN, MARK	20120727145654	109201	(359.00)
1	232.99	A/P CLEARING-PEC	201207	7/21/2012	165053	E-Bill	Check	Check	Due To Division 0			0	(101.91)
1	232.99	A/P CLEARING-PEC	201207	7/21/2012	165054	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(303.98)
1	232.99	A/P CLEARING-PEC	201207	7/23/2012	165056	E-Bill	Check	Check	Due To Division 0			0	(447.53)
1	232.99	A/P CLEARING-PEC	201207	7/23/2012	165057	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(354.43)
1	232.99	A/P CLEARING-PEC	201207	7/23/2012	165143	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201207	7/23/2012	165143	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201207	7/24/2012	165114	E-Bill	Check	Check	Due To Division 0			0	(280.84)
1	232.99	A/P CLEARING-PEC	201207	7/24/2012	165115	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(447.06)
1	232.99	A/P CLEARING-PEC	201207	7/24/2012	165132	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,968.68)
1	232.99	A/P CLEARING-PEC	201207	7/24/2012	165140	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(182.04)
1	232.99	A/P CLEARING-PEC	201207	7/24/2012	165199	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(39.50)
1	232.99	A/P CLEARING-PEC	201207	7/24/2012	165286	Accounts Payable	Invoice	Invoice	Due To Division 0	PERRYS TIRE & SUPPLY INC	252628	109307	(888.68)
1	232.99	A/P CLEARING-PEC	201207	7/24/2012	165325	Accounts Payable	Invoice	Invoice	TRF 7/6 TO 7/19 PEC EDEPOSITS IN SPEC-PE	PIONEER ELECTRIC COOPERATIVE	20120729175759	1005871	17,861.72
1	232.99	A/P CLEARING-PEC	201207	7/25/2012	165160	E-Bill	Check	Check	Due To Division 0			0	(694.03)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201207	7/25/2012	165161	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(140.00)
1	232.99	A/P CLEARING-PEC	201207	7/25/2012	165169	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(197.18)
1	232.99	A/P CLEARING-PEC	201207	7/25/2012	165176	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(78.89)
1	232.99	A/P CLEARING-PEC	201207	7/25/2012	165231	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(11.85)
1	232.99	A/P CLEARING-PEC	201207	7/25/2012	165231	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(19.75)
1	232.99	A/P CLEARING-PEC	201207	7/25/2012	165936	Accounts Payable	Invoice	Invoice	Due To Division 0	ALEXANDER, ALFRED	20120809193153	109217	(115.54)
1	232.99	A/P CLEARING-PEC	201207	7/25/2012	165936	Accounts Payable	Invoice	Invoice	Due To Division 0	RUBART, PERRY E	20120809192050	109313	(100.00)
1	232.99	A/P CLEARING-PEC	201207	7/25/2012	165936	Accounts Payable	Invoice	Invoice	Due To Division 0	STODDARD, RALPH D	20120809191925	109323	(118.87)
1	232.99	A/P CLEARING-PEC	201207	7/25/2012	165936	Accounts Payable	Invoice	Invoice	Due To Division 0	JURY, JOHN R	20120809192204	109272	(112.21)
1	232.99	A/P CLEARING-PEC	201207	7/25/2012	165936	Accounts Payable	Invoice	Invoice	Due To Division 0	DUNN, DON R	20120809192424	109244	(109.99)
1	232.99	A/P CLEARING-PEC	201207	7/25/2012	165936	Accounts Payable	Invoice	Invoice	Due To Division 0	CLAASSEN, FREDERICK L	20120809192551	109235	(124.98)
1	232.99	A/P CLEARING-PEC	201207	7/25/2012	165936	Accounts Payable	Invoice	Invoice	Due To Division 0	FLOYD, MARTIE	20120809192313	109250	(112.21)
1	232.99	A/P CLEARING-PEC	201207	7/25/2012	165936	Accounts Payable	Invoice	Invoice	Due To Division 0	BELL, JAMES N	20120809193032	109224	(116.65)
1	232.99	A/P CLEARING-PEC	201207	7/26/2012	165213	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(869.51)
1	232.99	A/P CLEARING-PEC	201207	7/26/2012	165214	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(150.32)
1	232.99	A/P CLEARING-PEC	201207	7/26/2012	165215	E-Bill	Check	Check	Due To Division 0			0	(977.24)
1	232.99	A/P CLEARING-PEC	201207	7/26/2012	165289	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201207	7/26/2012	165289	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.80)
1	232.99	A/P CLEARING-PEC	201207	7/26/2012	165936	Accounts Payable	Invoice	Invoice	Due To Division 0	HITTLE, SCOTT	20120809160335	109314	(11.00)
1	232.99	A/P CLEARING-PEC	201207	7/27/2012	165259	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(359.34)
1	232.99	A/P CLEARING-PEC	201207	7/27/2012	165283	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(56.65)
1	232.99	A/P CLEARING-PEC	201207	7/27/2012	165298	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(239.51)
1	232.99	A/P CLEARING-PEC	201207	7/27/2012	165348	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(11.85)
1	232.99	A/P CLEARING-PEC	201207	7/27/2012	165348	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.80)
1	232.99	A/P CLEARING-PEC	201207	7/28/2012	165318	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(638.18)
1	232.99	A/P CLEARING-PEC	201207	7/28/2012	165319	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(205.23)
1	232.99	A/P CLEARING-PEC	201207	7/29/2012	165320	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(274.07)
1	232.99	A/P CLEARING-PEC	201207	7/30/2012	165327	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(529.50)
1	232.99	A/P CLEARING-PEC	201207	7/30/2012	165328	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(461.72)
1	232.99	A/P CLEARING-PEC	201207	7/30/2012	165345	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(386.62)
1	232.99	A/P CLEARING-PEC	201207	7/30/2012	165366	E-Bill	Check	Check	Due To Division 0			0	(561.44)
1	232.99	A/P CLEARING-PEC	201207	7/30/2012	165415	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(19.75)
1	232.99	A/P CLEARING-PEC	201207	7/30/2012	165936	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	217010	109301	(9,211.71)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165402	E-Bill	Check	Check	Due To Division 0			0	(1,521.45)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165403	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(790.80)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165405	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(564.54)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165421	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(421.45)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165422	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(299.28)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165476	General Ledger	Journal Entry	SMJ 11 SPEC MO KEK DUES ALLOCATION	SMJ11 KEK DUES FROM PEC			0	(3,895.90)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165506	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(43.45)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165506	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.80)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165531	General Ledger	Journal Entry	MJ 08 PEC VERIZON BILL	MJ08 VERIZON BILL DISTR			0	(2,421.27)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165654	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CRCD-SPEC-OS			0	(71.10)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165654	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CK-SPEC-OS			0	(27.65)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165846	General Ledger	Journal Entry	7-6 ACCT REC CLRG ADJ - 2010	7-6 AR CLRG ADJ-JNL 129492			0	62.44

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165846	General Ledger	Journal Entry	7-6 ACCT REC CLRG ADJ - 2010	7-6 AR CLRG ADJ-JNL 129492			0	18.02
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165846	General Ledger	Journal Entry	7-6 ACCT REC CLRG ADJ - 2010	7-6 AR CLRG ADJ-JNL 132141			0	0.36
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165846	General Ledger	Journal Entry	7-6 ACCT REC CLRG ADJ - 2010	7-6 AR CLRG ADJ-JNL 135333			0	144.91
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165848	General Ledger	Journal Entry	7-7 ACCT REC CLRG ADJ - 2011	7-7 AR CLRG ADJ-JNL 152163			0	(15.25)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165848	General Ledger	Journal Entry	7-7 ACCT REC CLRG ADJ - 2011	7-7 AR CLRG ADJ-JNL 153544			0	18.28
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165848	General Ledger	Journal Entry	7-7 ACCT REC CLRG ADJ - 2011	7-7 AR CLRG ADJ-JNL 155276			0	21.23
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165848	General Ledger	Journal Entry	7-7 ACCT REC CLRG ADJ - 2011	7-7 AR CLRG ADJ-JNL 155286			0	29.60
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165849	General Ledger	Journal Entry	7-8 ACCTS REC CLRG ADJ - 2012	7-8 AR CLRG ADJ JNL 161216			0	(45.13)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165936	Accounts Payable	Invoice	Invoice	Due To Division 0	BROWN DUPREE OIL CO INC	20120809195305	109227	(192.63)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165936	Accounts Payable	Invoice	Invoice	Due To Division 0	ULYSSES CAR WASH	7654	109337	(30.00)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165936	Accounts Payable	Invoice	Invoice	Due To Division 0	MAGNISON, RANDALL	20120809193431	109295	(21.99)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165984	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0			0	(113,839.27)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165985	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0			0	(1,628.81)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165994	Accounts Payable	Invoice	Invoice	2ND QTR MANAGEMENT SERVICES	PIONEER ELECTRIC COOPERATIVE	27819	1006077	365,003.12
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	165994	Accounts Payable	Invoice	Invoice	JUNE 2012 REIMB OF EXPENSE	PIONEER ELECTRIC COOPERATIVE	27820	1006077	80,348.68
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	166081	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 MO I/C INT TO PEC			0	(795.67)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	166119	Fleet Management	Period-End	Period-End	Due To Division 0			0	(2,450.47)
1	232.99	A/P CLEARING-PEC	201207	7/31/2012	166158	Work Order	Direct Charge and Transfer	Direct Charge and Transfer	Due To Division 0			0	(1,322.55)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	164762	Miscellaneous Receivable	Payment	Payment	Due To Division 0			0	(471.11)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	165309	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120727153133	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	165463	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(86.23)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	165465	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(262.56)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	165494	E-Bill	Check	Check	Due To Division 0			0	(160.25)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	165516	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(128.91)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	166230	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	201205	0	(1,848.33)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	166230	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	201206	0	(344.45)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	166230	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	201207	0	(37.24)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	166351	Accounts Payable	Invoice	Invoice	Due To Division 0	BASIN TELECOMM	20120816160654	109437	(99.90)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	166351	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	215309	109402	(12,368.72)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	166351	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	216025	109402	(3,535.41)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	166351	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	217631	109402	(12,230.21)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	166351	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	217992	109402	(1,452.95)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	166631	Accounts Payable	Invoice	Invoice	Due To Division 0	SCOTT, CHANTRY C	20120823153343	109451	(288.19)
1	232.99	A/P CLEARING-PEC	201208	8/1/2012	166995	Accounts Payable	Invoice	Invoice	Due To Division 0	ILLINOIS MUTUAL LIFE INS CO	20120831114717	109487	(1,001.88)
1	232.99	A/P CLEARING-PEC	201208	8/2/2012	165538	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(958.25)
1	232.99	A/P CLEARING-PEC	201208	8/2/2012	165539	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(482.29)
1	232.99	A/P CLEARING-PEC	201208	8/2/2012	165552	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(180.24)
1	232.99	A/P CLEARING-PEC	201208	8/2/2012	165660	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201208	8/3/2012	165619	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(181.75)
1	232.99	A/P CLEARING-PEC	201208	8/3/2012	165620	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(199.35)
1	232.99	A/P CLEARING-PEC	201208	8/3/2012	165640	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(218.94)
1	232.99	A/P CLEARING-PEC	201208	8/3/2012	165653	E-Bill	Check	Check	Due To Division 0			0	(1,018.77)
1	232.99	A/P CLEARING-PEC	201208	8/3/2012	165719	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(23.70)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201208	8/3/2012	165936	Accounts Payable	Invoice	Invoice	Due To Division 0	SHOGREN, MARK	20120809201941	109316	(138.20)
1	232.99	A/P CLEARING-PEC	201208	8/5/2012	165689	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(276.26)
1	232.99	A/P CLEARING-PEC	201208	8/5/2012	165690	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(4,491.28)
1	232.99	A/P CLEARING-PEC	201208	8/6/2012	165691	E-Bill	Check	Check	Due To Division 0			0	(439.34)
1	232.99	A/P CLEARING-PEC	201208	8/6/2012	165692	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(145.38)
1	232.99	A/P CLEARING-PEC	201208	8/6/2012	165693	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(84.46)
1	232.99	A/P CLEARING-PEC	201208	8/6/2012	165725	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(368.86)
1	232.99	A/P CLEARING-PEC	201208	8/6/2012	166020	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(27.65)
1	232.99	A/P CLEARING-PEC	201208	8/6/2012	166020	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.80)
1	232.99	A/P CLEARING-PEC	201208	8/7/2012	165763	E-Bill	Check	Check	Due To Division 0			0	(332.79)
1	232.99	A/P CLEARING-PEC	201208	8/7/2012	165764	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(779.28)
1	232.99	A/P CLEARING-PEC	201208	8/7/2012	165772	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(53.14)
1	232.99	A/P CLEARING-PEC	201208	8/7/2012	165779	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(952.31)
1	232.99	A/P CLEARING-PEC	201208	8/7/2012	165840	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(31.60)
1	232.99	A/P CLEARING-PEC	201208	8/7/2012	165840	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201208	8/8/2012	165822	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(357.03)
1	232.99	A/P CLEARING-PEC	201208	8/8/2012	165823	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(3,865.00)
1	232.99	A/P CLEARING-PEC	201208	8/8/2012	165833	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(24.39)
1	232.99	A/P CLEARING-PEC	201208	8/8/2012	165866	E-Bill	Check	Check	Due To Division 0			0	(8,493.02)
1	232.99	A/P CLEARING-PEC	201208	8/8/2012	166021	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(19.75)
1	232.99	A/P CLEARING-PEC	201208	8/8/2012	166021	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201208	8/8/2012	166937	Accounts Payable	Invoice	Invoice	Due To Division 0	CDW DIRECT LLC	P088220	109477	(544.28)
1	232.99	A/P CLEARING-PEC	201208	8/9/2012	165893	E-Bill	Check	Check	Due To Division 0			0	(1,786.35)
1	232.99	A/P CLEARING-PEC	201208	8/9/2012	165932	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(194.16)
1	232.99	A/P CLEARING-PEC	201208	8/9/2012	166024	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(19.75)
1	232.99	A/P CLEARING-PEC	201208	8/9/2012	166024	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201208	8/9/2012	166631	Accounts Payable	Invoice	Invoice	Due To Division 0	VERIZON WIRELESS	22783946401	109456	(1,808.02)
1	232.99	A/P CLEARING-PEC	201208	8/9/2012	166631	Accounts Payable	Invoice	Invoice	Due To Division 0	KOLARS, KEVIN	20120823151725	109449	(31.77)
1	232.99	A/P CLEARING-PEC	201208	8/10/2012	165940	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(2,243.56)
1	232.99	A/P CLEARING-PEC	201208	8/10/2012	165941	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(903.48)
1	232.99	A/P CLEARING-PEC	201208	8/10/2012	165951	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(651.48)
1	232.99	A/P CLEARING-PEC	201208	8/10/2012	165958	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(301.39)
1	232.99	A/P CLEARING-PEC	201208	8/10/2012	165975	E-Bill	Check	Check	Due To Division 0			0	(780.81)
1	232.99	A/P CLEARING-PEC	201208	8/10/2012	166056	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201208	8/10/2012	166056	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(19.75)
1	232.99	A/P CLEARING-PEC	201208	8/11/2012	165992	E-Bill	Check	Check	Due To Division 0			0	(437.77)
1	232.99	A/P CLEARING-PEC	201208	8/11/2012	165993	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(406.00)
1	232.99	A/P CLEARING-PEC	201208	8/12/2012	166001	E-Bill	Check	Check	Due To Division 0			0	(364.72)
1	232.99	A/P CLEARING-PEC	201208	8/12/2012	166003	E-Bill	Discover Card	Discover Card	Due To Division 0			0	(96.46)
1	232.99	A/P CLEARING-PEC	201208	8/13/2012	166010	E-Bill	Check	Check	Due To Division 0			0	(2,010.50)
1	232.99	A/P CLEARING-PEC	201208	8/13/2012	166011	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(634.48)
1	232.99	A/P CLEARING-PEC	201208	8/13/2012	166023	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(355.04)
1	232.99	A/P CLEARING-PEC	201208	8/13/2012	166026	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(271.00)
1	232.99	A/P CLEARING-PEC	201208	8/13/2012	166038	Utility Billing	Remittance	Remittance	Due To Division 0			0	(2,053.39)
1	232.99	A/P CLEARING-PEC	201208	8/13/2012	166051	Utility Billing	Remittance	Remittance	Due To Division 0			0	(365.52)
1	232.99	A/P CLEARING-PEC	201208	8/13/2012	166057	Utility Billing	Remittance	Remittance	Due To Division 0			0	(1,559.15)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201208	8/13/2012	166062	Utility Billing	Remittance	Remittance	Due To Division 0			0	(407.81)
1	232.99	A/P CLEARING-PEC	201208	8/13/2012	166070	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(329.86)
1	232.99	A/P CLEARING-PEC	201208	8/13/2012	166092	Utility Billing	Remittance	Remittance	Due To Division 0			0	(358.72)
1	232.99	A/P CLEARING-PEC	201208	8/13/2012	166101	Utility Billing	Payment	Payment	Due To Division 0			0	247.00
1	232.99	A/P CLEARING-PEC	201208	8/13/2012	166217	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201208	8/13/2012	166217	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(43.45)
1	232.99	A/P CLEARING-PEC	201208	8/14/2012	166062	Utility Billing	Remittance	Remittance	Due To Division 0			0	(571.65)
1	232.99	A/P CLEARING-PEC	201208	8/14/2012	166136	E-Bill	Check	Check	Due To Division 0			0	(624.06)
1	232.99	A/P CLEARING-PEC	201208	8/14/2012	166146	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(143.84)
1	232.99	A/P CLEARING-PEC	201208	8/14/2012	166148	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(177.29)
1	232.99	A/P CLEARING-PEC	201208	8/14/2012	166166	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(161.68)
1	232.99	A/P CLEARING-PEC	201208	8/14/2012	166177	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(256.65)
1	232.99	A/P CLEARING-PEC	201208	8/14/2012	166220	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(82.95)
1	232.99	A/P CLEARING-PEC	201208	8/14/2012	166220	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(27.65)
1	232.99	A/P CLEARING-PEC	201208	8/14/2012	166265	Accounts Payable	Invoice	Invoice	TRSRFR 7/19 TO 8/19 PEC E-DEPS IN SPEC	PIONEER ELECTRIC COOPERATIVE	20120815115151	1006028	40,007.59
1	232.99	A/P CLEARING-PEC	201208	8/14/2012	166937	Accounts Payable	Invoice	Invoice	Due To Division 0	GARZA, SARAI	20120830100318	109486	(13.13)
1	232.99	A/P CLEARING-PEC	201208	8/14/2012	166937	Accounts Payable	Invoice	Invoice	Due To Division 0	BINNEYS BETTER FOODS INC	100030091	109544	(28.27)
1	232.99	A/P CLEARING-PEC	201208	8/14/2012	166937	Accounts Payable	Invoice	Invoice	Due To Division 0	BINNEYS BETTER FOODS INC	100020138	109544	(144.18)
1	232.99	A/P CLEARING-PEC	201208	8/15/2012	165510	Miscellaneous Receivable	Payment	Payment	Due To Division 0			0	(471.10)
1	232.99	A/P CLEARING-PEC	201208	8/15/2012	166038	Utility Billing	Remittance	Remittance	Due To Division 0			0	(138.89)
1	232.99	A/P CLEARING-PEC	201208	8/15/2012	166208	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(184.26)
1	232.99	A/P CLEARING-PEC	201208	8/15/2012	166211	E-Bill	Check	Check	Due To Division 0			0	(453.68)
1	232.99	A/P CLEARING-PEC	201208	8/15/2012	166230	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120815134845	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201208	8/15/2012	166291	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(31.60)
1	232.99	A/P CLEARING-PEC	201208	8/15/2012	166291	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201208	8/15/2012	166937	Accounts Payable	Invoice	Invoice	Due To Division 0	BINNEYS BETTER FOODS INC	100030092	109544	(13.47)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	166238	E-Bill	Check	Check	Due To Division 0			0	(1,281.05)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	166239	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(579.57)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	166250	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(162.39)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	166251	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(121.96)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	166333	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167277	Accounts Payable	Invoice	Invoice	Due To Division 0	LOZAR, KENNETH	20120907135328	109591	(10.57)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167549	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	2012-08-104	0	(81.25)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167549	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	2012-08-125	0	(365.44)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167549	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	2012-08-160	0	(180.99)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167549	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	2012-08-163	0	(164.00)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167549	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	2012-08-165	0	(10.78)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167549	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	2012-08-166	0	(530.14)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167549	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	2012-08-188	0	(162.85)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167549	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	41123	0	(103.53)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167549	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	2012-08-207	0	(6.75)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167549	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	2012-08-83	0	(36.92)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167640	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201208/117	0	(136.61)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167640	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201208/122	0	(10.43)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167640	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201208/131	0	(161.06)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167640	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201208/142	0	(202.55)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167640	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201208/206	0	(10.00)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167640	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201208/209	0	(47.27)
1	232.99	A/P CLEARING-PEC	201208	8/16/2012	167640	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	2012801/19	0	(22.55)
1	232.99	A/P CLEARING-PEC	201208	8/17/2012	166057	Utility Billing	Remittance	Remittance	Due To Division 0			0	(214.38)
1	232.99	A/P CLEARING-PEC	201208	8/17/2012	166062	Utility Billing	Remittance	Remittance	Due To Division 0			0	(58.83)
1	232.99	A/P CLEARING-PEC	201208	8/17/2012	166313	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(330.71)
1	232.99	A/P CLEARING-PEC	201208	8/17/2012	166317	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(427.90)
1	232.99	A/P CLEARING-PEC	201208	8/17/2012	166324	E-Bill	Check	Check	Due To Division 0			0	(358.86)
1	232.99	A/P CLEARING-PEC	201208	8/17/2012	166325	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(921.21)
1	232.99	A/P CLEARING-PEC	201208	8/17/2012	166421	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(3.95)
1	232.99	A/P CLEARING-PEC	201208	8/17/2012	166421	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201208	8/17/2012	167277	Accounts Payable	Invoice	Invoice	Due To Division 0	BROWN DUPREE OIL CO INC	4500	109545	(323.66)
1	232.99	A/P CLEARING-PEC	201208	8/18/2012	166377	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(318.48)
1	232.99	A/P CLEARING-PEC	201208	8/18/2012	166379	E-Bill	Check	Check	Due To Division 0			0	(14.88)
1	232.99	A/P CLEARING-PEC	201208	8/20/2012	166393	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(154.63)
1	232.99	A/P CLEARING-PEC	201208	8/20/2012	166394	E-Bill	Check	Check	Due To Division 0			0	(339.07)
1	232.99	A/P CLEARING-PEC	201208	8/20/2012	166395	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(163.70)
1	232.99	A/P CLEARING-PEC	201208	8/20/2012	166468	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201208	8/20/2012	166468	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201208	8/20/2012	166937	Accounts Payable	Invoice	Invoice	Due To Division 0	SHOGREN, MARK	20120829093821	109504	(43.93)
1	232.99	A/P CLEARING-PEC	201208	8/20/2012	167485	Accounts Payable	Invoice	Invoice	Due To Division 0	HD SUPPLY POWER SOLUTIONS, LTD	2071128-00	0	(806.24)
1	232.99	A/P CLEARING-PEC	201208	8/21/2012	166447	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(274.91)
1	232.99	A/P CLEARING-PEC	201208	8/21/2012	166522	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(169.00)
1	232.99	A/P CLEARING-PEC	201208	8/21/2012	166524	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,570.50)
1	232.99	A/P CLEARING-PEC	201208	8/21/2012	166554	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(39.50)
1	232.99	A/P CLEARING-PEC	201208	8/21/2012	166554	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201208	8/21/2012	166656	Accounts Payable	Invoice	Invoice	Due To Division 0	KEATON, MIRIAM J	20120824090424	109448	(272.25)
1	232.99	A/P CLEARING-PEC	201208	8/22/2012	166528	E-Bill	Check	Check	Due To Division 0			0	(335.90)
1	232.99	A/P CLEARING-PEC	201208	8/22/2012	166529	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(718.73)
1	232.99	A/P CLEARING-PEC	201208	8/22/2012	166544	Material Inventory	Adjustment	Adjustment	Due To Division 0			0	(2.68)
1	232.99	A/P CLEARING-PEC	201208	8/22/2012	166551	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(100.00)
1	232.99	A/P CLEARING-PEC	201208	8/22/2012	166591	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201208	8/22/2012	167267	Accounts Payable	Invoice	Invoice	Due To Division 0	ALEXANDER, ALFRED	20120906153909	109536	(115.54)
1	232.99	A/P CLEARING-PEC	201208	8/22/2012	167267	Accounts Payable	Invoice	Invoice	Due To Division 0	RUBART, PERRY E	20120906145834	109608	(100.00)
1	232.99	A/P CLEARING-PEC	201208	8/22/2012	167267	Accounts Payable	Invoice	Invoice	Due To Division 0	STODDARD, RALPH D	20120906151043	109617	(118.87)
1	232.99	A/P CLEARING-PEC	201208	8/22/2012	167267	Accounts Payable	Invoice	Invoice	Due To Division 0	WINGER, MELVIN	20120906150418	109635	(114.43)
1	232.99	A/P CLEARING-PEC	201208	8/22/2012	167267	Accounts Payable	Invoice	Invoice	Due To Division 0	JURY, JOHN R	20120906144919	109576	(112.21)
1	232.99	A/P CLEARING-PEC	201208	8/22/2012	167267	Accounts Payable	Invoice	Invoice	Due To Division 0	DUNN, DON R	20120906153624	109553	(109.99)
1	232.99	A/P CLEARING-PEC	201208	8/22/2012	167267	Accounts Payable	Invoice	Invoice	Due To Division 0	CLAASSEN, FREDERICK L	20120906153301	109550	(124.98)
1	232.99	A/P CLEARING-PEC	201208	8/22/2012	167267	Accounts Payable	Invoice	Invoice	Due To Division 0	FLOYD, MARTIE	20120906151727	109560	(112.21)
1	232.99	A/P CLEARING-PEC	201208	8/22/2012	167267	Accounts Payable	Invoice	Invoice	Due To Division 0	BELL, JAMES N	20120906152023	109539	(116.65)
1	232.99	A/P CLEARING-PEC	201208	8/23/2012	166579	E-Bill	Check	Check	Due To Division 0			0	(34.84)



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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201208	8/23/2012	166600	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(528.23)
1	232.99	A/P CLEARING-PEC	201208	8/23/2012	166603	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(270.05)
1	232.99	A/P CLEARING-PEC	201208	8/23/2012	166668	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201208	8/23/2012	166668	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201208	8/24/2012	166642	E-Bill	Check	Check	Due To Division 0			0	(41.98)
1	232.99	A/P CLEARING-PEC	201208	8/24/2012	166643	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(428.32)
1	232.99	A/P CLEARING-PEC	201208	8/24/2012	166655	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(123.93)
1	232.99	A/P CLEARING-PEC	201208	8/24/2012	166800	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201208	8/24/2012	166800	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201208	8/25/2012	166691	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(426.97)
1	232.99	A/P CLEARING-PEC	201208	8/26/2012	166693	E-Bill	Check	Check	Due To Division 0			0	(210.01)
1	232.99	A/P CLEARING-PEC	201208	8/27/2012	166694	E-Bill	Check	Check	Due To Division 0			0	(2,171.11)
1	232.99	A/P CLEARING-PEC	201208	8/27/2012	166695	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,024.87)
1	232.99	A/P CLEARING-PEC	201208	8/27/2012	166696	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(426.53)
1	232.99	A/P CLEARING-PEC	201208	8/27/2012	166708	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(5,323.47)
1	232.99	A/P CLEARING-PEC	201208	8/27/2012	166730	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(205.85)
1	232.99	A/P CLEARING-PEC	201208	8/27/2012	166801	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201208	8/27/2012	166801	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201208	8/27/2012	166808	Accounts Payable	Invoice	Invoice	JULY 2012 REIMBURSEMENT OF EXP.	PIONEER ELECTRIC COOPERATIVE	27888	1006124	48,525.73
1	232.99	A/P CLEARING-PEC	201208	8/27/2012	167267	Accounts Payable	Invoice	Invoice	Due To Division 0	FOWLER, BRANDI	20120906165808	109562	(31.10)
1	232.99	A/P CLEARING-PEC	201208	8/28/2012	166749	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,025.98)
1	232.99	A/P CLEARING-PEC	201208	8/28/2012	166758	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(914.90)
1	232.99	A/P CLEARING-PEC	201208	8/28/2012	166764	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(587.48)
1	232.99	A/P CLEARING-PEC	201208	8/28/2012	166767	E-Bill	Check	Check	Due To Division 0			0	(566.87)
1	232.99	A/P CLEARING-PEC	201208	8/28/2012	166774	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,349.25)
1	232.99	A/P CLEARING-PEC	201208	8/28/2012	166856	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201208	8/28/2012	166856	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(23.70)
1	232.99	A/P CLEARING-PEC	201208	8/28/2012	166981	Accounts Payable	Invoice	Invoice	TRANSFER 7/9-8/25 PEC E-DEPOSITS IN SPEC	PIONEER ELECTRIC COOPERATIVE	20120831092901	1006124	19,740.92
1	232.99	A/P CLEARING-PEC	201208	8/28/2012	167226	Accounts Payable	Invoice	Invoice	Due To Division 0	BINNEYS BETTER FOODS INC	100040005	109544	(53.84)
1	232.99	A/P CLEARING-PEC	201208	8/29/2012	166818	E-Bill	Check	Check	Due To Division 0			0	(10,441.43)
1	232.99	A/P CLEARING-PEC	201208	8/29/2012	166819	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(216.85)
1	232.99	A/P CLEARING-PEC	201208	8/29/2012	166820	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(752.24)
1	232.99	A/P CLEARING-PEC	201208	8/29/2012	166851	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(200.00)
1	232.99	A/P CLEARING-PEC	201208	8/29/2012	166909	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(43.45)
1	232.99	A/P CLEARING-PEC	201208	8/29/2012	166909	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201208	8/29/2012	167226	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	219187	109672	(9,211.71)
1	232.99	A/P CLEARING-PEC	201208	8/30/2012	166892	E-Bill	Check	Check	Due To Division 0			0	(198.30)
1	232.99	A/P CLEARING-PEC	201208	8/30/2012	166893	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(643.63)
1	232.99	A/P CLEARING-PEC	201208	8/30/2012	166905	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(328.55)
1	232.99	A/P CLEARING-PEC	201208	8/30/2012	166951	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120830150945	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201208	8/30/2012	166985	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(51.35)
1	232.99	A/P CLEARING-PEC	201208	8/30/2012	166985	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(19.75)
1	232.99	A/P CLEARING-PEC	201208	8/30/2012	167226	Accounts Payable	Invoice	Invoice	Due To Division 0	DAYLIGHT DONUTS	1137-37	109552	(4.65)
1	232.99	A/P CLEARING-PEC	201208	8/30/2012	167226	Accounts Payable	Invoice	Invoice	Due To Division 0	BINNEYS BETTER FOODS INC	100040003	109544	(58.89)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	165852	General Ledger	Journal Entry	8-4 AR CLRG ADJ - JNL 165850	8-4 AR CLRG MISPOST-JNL 165850			0	(20.94)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	166402	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC			0	(3,895.90)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	166635	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 MO I/C INT TO PEC			0	(1,205.42)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	166960	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(489.19)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	166972	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(562.62)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	166984	E-Bill	Check	Check	Due To Division 0			0	(57.15)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	167066	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(23.70)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	167148	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CRCD-SPEC-OS			0	(51.35)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	167267	Accounts Payable	Invoice	Invoice	Due To Division 0	ULYSSES CAR WASH	7706	109628	(10.00)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	167287	Work Order	Direct Charge and Transfer	Direct Charge and Transfer	Due To Division 0			0	(584.50)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	167289	Bank Reconciliation	Deposit	Deposit	Due To Division 0			0	(2.08)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	167549	Accounts Payable	Invoice	Invoice	Due To Division 0	EASTON, SHERRY	20120912095514	109652	(37.50)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	167638	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0			0	(119,205.78)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	167639	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0			0	(3,287.37)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	167756	General Ledger	Journal Entry	8-28 ALLOCATE KEVIN ADV EXP	8-28 ALLOCATE KEVIN ADV EXP			0	(147.03)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	167805	General Ledger	Journal Entry	8-31 ADJ MWF PYMT	8-31 ADJ MWF PYMT			0	(142.52)
1	232.99	A/P CLEARING-PEC	201208	8/31/2012	167808	Fleet Management	Period-End	Period-End	Due To Division 0			0	(3,190.46)
1	232.99	A/P CLEARING-PEC	201209	9/1/2012	167026	E-Bill	Check	Check	Due To Division 0			0	(285.14)
1	232.99	A/P CLEARING-PEC	201209	9/1/2012	167027	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(203.76)
1	232.99	A/P CLEARING-PEC	201209	9/1/2012	167549	Accounts Payable	Invoice	Invoice	Due To Division 0	BASIN TELECOMM	20120911163127	109709	(90.90)
1	232.99	A/P CLEARING-PEC	201209	9/1/2012	167887	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	219941	109726	(11,895.34)
1	232.99	A/P CLEARING-PEC	201209	9/1/2012	168152	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	220581	109777	(3,571.72)
1	232.99	A/P CLEARING-PEC	201209	9/2/2012	167029	E-Bill	Check	Check	Due To Division 0			0	(1,007.65)
1	232.99	A/P CLEARING-PEC	201209	9/2/2012	167030	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(726.89)
1	232.99	A/P CLEARING-PEC	201209	9/3/2012	167032	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(477.00)
1	232.99	A/P CLEARING-PEC	201209	9/3/2012	167033	E-Bill	Check	Check	Due To Division 0			0	(150.00)
1	232.99	A/P CLEARING-PEC	201209	9/4/2012	167039	E-Bill	Check	Check	Due To Division 0			0	(645.18)
1	232.99	A/P CLEARING-PEC	201209	9/4/2012	167040	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(263.94)
1	232.99	A/P CLEARING-PEC	201209	9/4/2012	167041	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(943.75)
1	232.99	A/P CLEARING-PEC	201209	9/4/2012	167052	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(200.00)
1	232.99	A/P CLEARING-PEC	201209	9/4/2012	167086	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,116.84)
1	232.99	A/P CLEARING-PEC	201209	9/4/2012	167151	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201209	9/4/2012	167151	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(27.65)
1	232.99	A/P CLEARING-PEC	201209	9/5/2012	167109	E-Bill	Check	Check	Due To Division 0			0	(1,039.34)
1	232.99	A/P CLEARING-PEC	201209	9/5/2012	167110	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,066.23)
1	232.99	A/P CLEARING-PEC	201209	9/5/2012	167121	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(744.56)
1	232.99	A/P CLEARING-PEC	201209	9/5/2012	167130	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(752.44)
1	232.99	A/P CLEARING-PEC	201209	9/5/2012	167146	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(542.26)
1	232.99	A/P CLEARING-PEC	201209	9/5/2012	167216	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201209	9/5/2012	167216	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201209	9/5/2012	167549	Accounts Payable	Invoice	Invoice	Due To Division 0	EASTON, SHERRY	20120912095804	109652	(37.50)
1	232.99	A/P CLEARING-PEC	201209	9/5/2012	167549	Accounts Payable	Invoice	Invoice	Due To Division 0	EASTON, SHERRY	20120912100012	109652	(37.50)
1	232.99	A/P CLEARING-PEC	201209	9/6/2012	167190	E-Bill	Check	Check	Due To Division 0			0	(1,240.00)
1	232.99	A/P CLEARING-PEC	201209	9/6/2012	167191	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(918.10)
1	232.99	A/P CLEARING-PEC	201209	9/6/2012	167206	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(878.52)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201209	9/6/2012	167220	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0			0	198.30
1	232.99	A/P CLEARING-PEC	201209	9/6/2012	167262	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(31.60)
1	232.99	A/P CLEARING-PEC	201209	9/6/2012	167262	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(19.75)
1	232.99	A/P CLEARING-PEC	201209	9/6/2012	168986	Accounts Payable	Invoice	Invoice	Due To Division 0	CONNEY SAFETY	4256612	110033	(105.37)
1	232.99	A/P CLEARING-PEC	201209	9/7/2012	167245	E-Bill	Check	Check	Due To Division 0			0	(2,569.87)
1	232.99	A/P CLEARING-PEC	201209	9/7/2012	167246	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(2,090.80)
1	232.99	A/P CLEARING-PEC	201209	9/7/2012	167247	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(240.28)
1	232.99	A/P CLEARING-PEC	201209	9/7/2012	167257	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(70.00)
1	232.99	A/P CLEARING-PEC	201209	9/7/2012	167274	Kiosk	Discover Card	Discover Card	Due To Division 0			0	(345.15)
1	232.99	A/P CLEARING-PEC	201209	9/7/2012	167288	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(21.76)
1	232.99	A/P CLEARING-PEC	201209	9/7/2012	167333	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(51.35)
1	232.99	A/P CLEARING-PEC	201209	9/7/2012	167333	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(23.70)
1	232.99	A/P CLEARING-PEC	201209	9/8/2012	167293	E-Bill	Check	Check	Due To Division 0			0	(607.05)
1	232.99	A/P CLEARING-PEC	201209	9/9/2012	167299	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(381.03)
1	232.99	A/P CLEARING-PEC	201209	9/9/2012	168675	Accounts Payable	Invoice	Invoice	Due To Division 0	VERIZON WIRELESS	2798204309	0	(1,369.64)
1	232.99	A/P CLEARING-PEC	201209	9/10/2012	167300	E-Bill	Check	Check	Due To Division 0			0	(1,750.56)
1	232.99	A/P CLEARING-PEC	201209	9/10/2012	167302	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(948.13)
1	232.99	A/P CLEARING-PEC	201209	9/10/2012	167312	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,165.34)
1	232.99	A/P CLEARING-PEC	201209	9/10/2012	167347	Utility Billing	Remittance	Remittance	Due To Division 0			0	(521.25)
1	232.99	A/P CLEARING-PEC	201209	9/10/2012	167395	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(656.38)
1	232.99	A/P CLEARING-PEC	201209	9/10/2012	167479	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(63.20)
1	232.99	A/P CLEARING-PEC	201209	9/10/2012	167479	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(43.45)
1	232.99	A/P CLEARING-PEC	201209	9/10/2012	167660	Accounts Payable	Invoice	Invoice	CREDIT CARD DPOSITED 8/23-9/5/12	PIONEER ELECTRIC COOPERATIVE	20120916160450	1006228	13,858.46
1	232.99	A/P CLEARING-PEC	201209	9/10/2012	167660	Accounts Payable	Invoice	Invoice	EPCHECK DEPOSITS 8/27-9/6/12	PIONEER ELECTRIC COOPERATIVE	20120916160450	1006228	24,594.67
1	232.99	A/P CLEARING-PEC	201209	9/11/2012	167347	Utility Billing	Remittance	Remittance	Due To Division 0			0	(408.24)
1	232.99	A/P CLEARING-PEC	201209	9/11/2012	167400	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(871.48)
1	232.99	A/P CLEARING-PEC	201209	9/11/2012	167422	Utility Billing	Remittance	Remittance	Due To Division 0			0	(163.50)
1	232.99	A/P CLEARING-PEC	201209	9/11/2012	167433	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,176.93)
1	232.99	A/P CLEARING-PEC	201209	9/11/2012	167436	Kiosk	Check	Check	Due To Division 0			0	(68.00)
1	232.99	A/P CLEARING-PEC	201209	9/11/2012	167480	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(3.95)
1	232.99	A/P CLEARING-PEC	201209	9/11/2012	167480	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.80)
1	232.99	A/P CLEARING-PEC	201209	9/12/2012	167454	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(795.95)
1	232.99	A/P CLEARING-PEC	201209	9/12/2012	167456	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(169.18)
1	232.99	A/P CLEARING-PEC	201209	9/12/2012	167458	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(146.00)
1	232.99	A/P CLEARING-PEC	201209	9/12/2012	167462	E-Bill	Check	Check	Due To Division 0			0	(358.79)
1	232.99	A/P CLEARING-PEC	201209	9/12/2012	167463	Utility Billing	Remittance	Remittance	Due To Division 0			0	(137.00)
1	232.99	A/P CLEARING-PEC	201209	9/12/2012	167470	Utility Billing	Remittance	Remittance	Due To Division 0			0	(1,102.01)
1	232.99	A/P CLEARING-PEC	201209	9/12/2012	167478	Utility Billing	Remittance	Remittance	Due To Division 0			0	(415.00)
1	232.99	A/P CLEARING-PEC	201209	9/12/2012	167514	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(35.55)
1	232.99	A/P CLEARING-PEC	201209	9/12/2012	167514	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201209	9/13/2012	167491	E-Bill	Discover Card	Discover Card	Due To Division 0			0	(85.14)
1	232.99	A/P CLEARING-PEC	201209	9/13/2012	167492	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(50.00)
1	232.99	A/P CLEARING-PEC	201209	9/13/2012	167494	E-Bill	Check	Check	Due To Division 0			0	(166.92)
1	232.99	A/P CLEARING-PEC	201209	9/13/2012	167508	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(180.00)
1	232.99	A/P CLEARING-PEC	201209	9/13/2012	167529	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0			0	725.46

**Southern Pioneer Electric Company - Expense from PEC 2012**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201209	9/13/2012	167531	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(530.62)
1	232.99	A/P CLEARING-PEC	201209	9/13/2012	167561	Accounts Payable	Invoice Void	Invoice Void	Due To Division 0	PEC DIRECT VENDOR-INACTIVE REFUNDS	20120911163046500	0	307.45
1	232.99	A/P CLEARING-PEC	201209	9/13/2012	167590	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120913162444	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201209	9/13/2012	167825	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201209	9/13/2012	168098	Accounts Payable	Invoice	Invoice	Due To Division 0	SCOTT, CHANTRY C	91312750	109778	(375.00)
1	232.99	A/P CLEARING-PEC	201209	9/14/2012	167595	E-Bill	Check	Check	Due To Division 0			0	(352.00)
1	232.99	A/P CLEARING-PEC	201209	9/14/2012	167605	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(583.97)
1	232.99	A/P CLEARING-PEC	201209	9/14/2012	167613	Utility Billing	Remittance	Remittance	Due To Division 0			0	(290.00)
1	232.99	A/P CLEARING-PEC	201209	9/14/2012	167826	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(27.65)
1	232.99	A/P CLEARING-PEC	201209	9/14/2012	167826	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201209	9/14/2012	167903	Accounts Payable	Invoice	Invoice	Due To Division 0	KEY OFFICE EQUIPMENT	G17049-00	109950	(29.23)
1	232.99	A/P CLEARING-PEC	201209	9/15/2012	167647	E-Bill	Check	Check	Due To Division 0			0	(114.50)
1	232.99	A/P CLEARING-PEC	201209	9/15/2012	167648	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(505.27)
1	232.99	A/P CLEARING-PEC	201209	9/16/2012	167651	E-Bill	Check	Check	Due To Division 0			0	(370.66)
1	232.99	A/P CLEARING-PEC	201209	9/17/2012	167463	Utility Billing	Remittance	Remittance	Due To Division 0			0	(294.83)
1	232.99	A/P CLEARING-PEC	201209	9/17/2012	167666	E-Bill	Check	Check	Due To Division 0			0	(116.99)
1	232.99	A/P CLEARING-PEC	201209	9/17/2012	167667	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(15.00)
1	232.99	A/P CLEARING-PEC	201209	9/17/2012	167694	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(115.20)
1	232.99	A/P CLEARING-PEC	201209	9/17/2012	167827	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(31.60)
1	232.99	A/P CLEARING-PEC	201209	9/17/2012	167827	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.80)
1	232.99	A/P CLEARING-PEC	201209	9/17/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-19	0	(19.55)
1	232.99	A/P CLEARING-PEC	201209	9/17/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-210	0	(324.59)
1	232.99	A/P CLEARING-PEC	201209	9/18/2012	167759	E-Bill	Check	Check	Due To Division 0			0	(269.78)
1	232.99	A/P CLEARING-PEC	201209	9/18/2012	167760	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(971.05)
1	232.99	A/P CLEARING-PEC	201209	9/18/2012	167774	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(118.26)
1	232.99	A/P CLEARING-PEC	201209	9/18/2012	167791	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(889.94)
1	232.99	A/P CLEARING-PEC	201209	9/18/2012	167795	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(202.46)
1	232.99	A/P CLEARING-PEC	201209	9/18/2012	167802	Utility Billing	Remittance	Remittance	Due To Division 0			0	(320.08)
1	232.99	A/P CLEARING-PEC	201209	9/18/2012	167828	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201209	9/18/2012	167828	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	167811	E-Bill	Check	Check	Due To Division 0			0	(262.55)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	167812	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(152.33)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	167836	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(203.22)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	167894	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	167894	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-125	0	(1,056.29)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-142	0	(2,906.24)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-168	0	(298.50)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-171	0	(17.81)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-176	0	(9.33)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-198	0	(144.76)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-206	0	(8.75)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-207	0	(781.59)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-214	0	(373.28)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-215	0	(407.56)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-222	0	(207.55)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-71	0	(15.29)
1	232.99	A/P CLEARING-PEC	201209	9/19/2012	169101	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201209-83	0	(10.00)
1	232.99	A/P CLEARING-PEC	201209	9/20/2012	167882	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(288.08)
1	232.99	A/P CLEARING-PEC	201209	9/20/2012	167888	E-Bill	Check	Check	Due To Division 0			0	(570.27)
1	232.99	A/P CLEARING-PEC	201209	9/20/2012	167890	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(387.36)
1	232.99	A/P CLEARING-PEC	201209	9/20/2012	168008	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(23.70)
1	232.99	A/P CLEARING-PEC	201209	9/20/2012	168008	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201209	9/21/2012	167925	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(384.08)
1	232.99	A/P CLEARING-PEC	201209	9/21/2012	167926	E-Bill	Check	Check	Due To Division 0			0	(143.00)
1	232.99	A/P CLEARING-PEC	201209	9/21/2012	167934	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(278.86)
1	232.99	A/P CLEARING-PEC	201209	9/21/2012	167936	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(685.12)
1	232.99	A/P CLEARING-PEC	201209	9/21/2012	168009	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(11.85)
1	232.99	A/P CLEARING-PEC	201209	9/21/2012	168009	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201209	9/22/2012	167968	E-Bill	Check	Check	Due To Division 0			0	(235.25)
1	232.99	A/P CLEARING-PEC	201209	9/23/2012	167970	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(427.20)
1	232.99	A/P CLEARING-PEC	201209	9/23/2012	168621	Accounts Payable	Invoice	Invoice	Due To Division 0	BOX.NET,INC.	1318810	110026	(330.00)
1	232.99	A/P CLEARING-PEC	201209	9/24/2012	167972	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(362.49)
1	232.99	A/P CLEARING-PEC	201209	9/24/2012	167989	E-Bill	Check	Check	Due To Division 0			0	(54.69)
1	232.99	A/P CLEARING-PEC	201209	9/24/2012	168014	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(431.60)
1	232.99	A/P CLEARING-PEC	201209	9/24/2012	168058	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(35.55)
1	232.99	A/P CLEARING-PEC	201209	9/24/2012	168058	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201209	9/25/2012	168044	E-Bill	Check	Check	Due To Division 0			0	(807.11)
1	232.99	A/P CLEARING-PEC	201209	9/25/2012	168060	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(117.06)
1	232.99	A/P CLEARING-PEC	201209	9/25/2012	168063	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(2,276.31)
1	232.99	A/P CLEARING-PEC	201209	9/25/2012	168068	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0			0	269.78
1	232.99	A/P CLEARING-PEC	201209	9/25/2012	168105	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(164.51)
1	232.99	A/P CLEARING-PEC	201209	9/25/2012	168160	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201209	9/25/2012	168160	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201209	9/25/2012	168284	Accounts Payable	Invoice	Invoice	TRANSFER 9/6-9/24 E-DEP IN SPEC TO PEC	PIONEER ELECTRIC COOPERATIVE	20120928160725	1006334	22,276.08
1	232.99	A/P CLEARING-PEC	201209	9/25/2012	168621	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	81277758	0	(259.19)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168109	E-Bill	Check	Check	Due To Division 0			0	(273.70)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168110	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(762.53)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168124	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(398.26)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168127	Bank Reconciliation	Payment Void	Payment Void	Due To Division 0			0	200.26
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168130	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0			0	288.08
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168197	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168197	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168621	Accounts Payable	Invoice	Invoice	Due To Division 0	SCOTT, CHANTRY C	926126660	109976	(33.30)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168621	Accounts Payable	Invoice	Invoice	Due To Division 0	LA CARMEAN & ASSOCIATES	926125350	109953	(53.50)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168982	Accounts Payable	Invoice	Invoice	Due To Division 0	ALEXANDER, ALFRED	92612217376	110019	(695.46)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168982	Accounts Payable	Invoice	Invoice	Due To Division 0	RUBART, PERRY E	92612370048	110054	(1,427.74)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168982	Accounts Payable	Invoice	Invoice	Due To Division 0	STODDARD, RALPH D	92612188026	110059	(405.50)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168982	Accounts Payable	Invoice	Invoice	Due To Division 0	WINGER, MELVIN	92612210272	110071	(657.72)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168982	Accounts Payable	Invoice	Invoice	Due To Division 0	JURY, JOHN R	92612186382	110047	(396.62)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168982	Accounts Payable	Invoice	Invoice	Due To Division 0	DUNN, DON R	92612188491	110035	(404.94)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168982	Accounts Payable	Invoice	Invoice	Due To Division 0	CLAASSEN, FREDERICK L	92612453036	110031	(1,186.00)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168982	Accounts Payable	Invoice	Invoice	Due To Division 0	FLOYD, MARTIE	9261218935	110040	(397.18)
1	232.99	A/P CLEARING-PEC	201209	9/26/2012	168982	Accounts Payable	Invoice	Invoice	Due To Division 0	BELL, JAMES N	92612345947	110025	(1,177.23)
1	232.99	A/P CLEARING-PEC	201209	9/27/2012	167470	Utility Billing	Remittance	Remittance	Due To Division 0			0	(89.85)
1	232.99	A/P CLEARING-PEC	201209	9/27/2012	168185	E-Bill	Check	Check	Due To Division 0			0	(560.91)
1	232.99	A/P CLEARING-PEC	201209	9/27/2012	168186	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(813.47)
1	232.99	A/P CLEARING-PEC	201209	9/27/2012	168202	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20120927102014	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201209	9/27/2012	168254	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201209	9/27/2012	168254	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201209	9/28/2012	168234	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,245.23)
1	232.99	A/P CLEARING-PEC	201209	9/28/2012	168235	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(615.77)
1	232.99	A/P CLEARING-PEC	201209	9/28/2012	168273	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(144.00)
1	232.99	A/P CLEARING-PEC	201209	9/28/2012	168321	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(27.65)
1	232.99	A/P CLEARING-PEC	201209	9/28/2012	168321	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201209	9/28/2012	168538	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CRCD-SPEC-OS			0	(94.80)
1	232.99	A/P CLEARING-PEC	201209	9/28/2012	168538	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CK-SPEC-OS			0	(11.85)
1	232.99	A/P CLEARING-PEC	201209	9/28/2012	168982	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	221569	110051	(9,659.51)
1	232.99	A/P CLEARING-PEC	201209	9/28/2012	168996	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	222147	110091	(11,951.17)
1	232.99	A/P CLEARING-PEC	201209	9/29/2012	168296	E-Bill	Check	Check	Due To Division 0			0	(276.56)
1	232.99	A/P CLEARING-PEC	201209	9/29/2012	168297	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(450.16)
1	232.99	A/P CLEARING-PEC	201209	9/29/2012	168982	Accounts Payable	Invoice	Invoice	Due To Division 0	LARRY'S OIL	90397	110049	(38.34)
1	232.99	A/P CLEARING-PEC	201209	9/30/2012	168089	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC			0	(3,895.90)
1	232.99	A/P CLEARING-PEC	201209	9/30/2012	168300	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(833.81)
1	232.99	A/P CLEARING-PEC	201209	9/30/2012	168301	E-Bill	Check	Check	Due To Division 0			0	(499.93)
1	232.99	A/P CLEARING-PEC	201209	9/30/2012	168621	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	9281254961	0	(183.20)
1	232.99	A/P CLEARING-PEC	201209	9/30/2012	168621	Accounts Payable	Invoice	Invoice	Due To Division 0	ULYSSES CAR WASH	7759	109994	(30.00)
1	232.99	A/P CLEARING-PEC	201209	9/30/2012	168930	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0			0	(97,139.89)
1	232.99	A/P CLEARING-PEC	201209	9/30/2012	168932	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0			0	(1,648.44)
1	232.99	A/P CLEARING-PEC	201209	9/30/2012	168982	Accounts Payable	Invoice	Invoice	AUG 12 REIMBURSEMENT OF EXP	PIONEER ELECTRIC COOPERATIVE	28004	1006551	75,787.26
1	232.99	A/P CLEARING-PEC	201209	9/30/2012	169002	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 MO I/C INT TO PEC			0	(482.96)
1	232.99	A/P CLEARING-PEC	201209	9/30/2012	169086	General Ledger	Journal Entry	9-17 RECL 1/2 DOM PRPD INS TO SPEC	9-17-RECL 1/2 PPD DOM INS PREM TO SPEC			0	(7,417.50)
1	232.99	A/P CLEARING-PEC	201209	9/30/2012	169103	Accounts Payable	Invoice	Invoice	Due To Division 0	FOULSTON SIEFKIN LLP	20121015162715	110098	(7,876.75)
1	232.99	A/P CLEARING-PEC	201209	9/30/2012	169228	General Ledger	Journal Entry	9-19 CORR PAYROLL/LABOR FLEET#1046	9-19 CORR PAYROLL/LABOR FLEET#1046			0	(99.27)
1	232.99	A/P CLEARING-PEC	201209	9/30/2012	169231	Fleet Management	Period-End	Period-End	Due To Division 0			0	(3,571.01)
1	232.99	A/P CLEARING-PEC	201210	10/1/2012	168180	Accounts Payable	Invoice	Invoice	Due To Division 0	ILLINOIS MUTUAL LIFE INS CO	20120925112919	109941	(1,001.88)
1	232.99	A/P CLEARING-PEC	201210	10/1/2012	168303	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,341.46)
1	232.99	A/P CLEARING-PEC	201210	10/1/2012	168304	E-Bill	Check	Check	Due To Division 0			0	(1,979.67)
1	232.99	A/P CLEARING-PEC	201210	10/1/2012	168312	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(321.90)
1	232.99	A/P CLEARING-PEC	201210	10/1/2012	168313	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(350.97)
1	232.99	A/P CLEARING-PEC	201210	10/1/2012	168314	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(704.39)
1	232.99	A/P CLEARING-PEC	201210	10/1/2012	168363	E-Bill	Discover Card	Discover Card	Due To Division 0			0	(130.00)
1	232.99	A/P CLEARING-PEC	201210	10/1/2012	168514	Accounts Payable	Invoice	Invoice	Due To Division 0	BUSHNELL, GEORGE W	716129552	109927	(86.23)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201210	10/1/2012	168982	Accounts Payable	Invoice	Invoice	Due To Division 0	BASIN TELECOMM	10011219235	110024	(90.90)
1	232.99	A/P CLEARING-PEC	201210	10/1/2012	169146	Accounts Payable	Invoice	Invoice	Due To Division 0	PIONEER COMMUNICATIONS	000742-20120901	110093	(2,891.34)
1	232.99	A/P CLEARING-PEC	201210	10/1/2012	170424	Accounts Payable	Invoice	Invoice	CORRECT 91012 AP INVOICE AMT TRANSPOSED	PIONEER ELECTRIC COOPERATIVE	100112-90	1006676	90.00
1	232.99	A/P CLEARING-PEC	201210	10/2/2012	168398	E-Bill	Check	Check	Due To Division 0			0	(205.01)
1	232.99	A/P CLEARING-PEC	201210	10/2/2012	168399	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(399.03)
1	232.99	A/P CLEARING-PEC	201210	10/2/2012	168423	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,055.49)
1	232.99	A/P CLEARING-PEC	201210	10/2/2012	168425	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(559.05)
1	232.99	A/P CLEARING-PEC	201210	10/2/2012	168433	Utility Billing	Remittance	Remittance	Due To Division 0			0	(956.96)
1	232.99	A/P CLEARING-PEC	201210	10/2/2012	168439	Utility Billing	Remittance	Remittance	Due To Division 0			0	(333.25)
1	232.99	A/P CLEARING-PEC	201210	10/2/2012	168445	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(966.58)
1	232.99	A/P CLEARING-PEC	201210	10/2/2012	168458	Utility Billing	Remittance	Remittance	Due To Division 0			0	(185.00)
1	232.99	A/P CLEARING-PEC	201210	10/2/2012	168525	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(31.60)
1	232.99	A/P CLEARING-PEC	201210	10/2/2012	169683	Accounts Payable	Invoice	Invoice	Due To Division 0	WENDT, ANITA L	100212-7326	110193	(73.26)
1	232.99	A/P CLEARING-PEC	201210	10/3/2012	168433	Utility Billing	Remittance	Remittance	Due To Division 0			0	(644.30)
1	232.99	A/P CLEARING-PEC	201210	10/3/2012	168489	E-Bill	Check	Check	Due To Division 0			0	(371.44)
1	232.99	A/P CLEARING-PEC	201210	10/3/2012	168490	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(575.46)
1	232.99	A/P CLEARING-PEC	201210	10/3/2012	168501	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(283.29)
1	232.99	A/P CLEARING-PEC	201210	10/3/2012	168502	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(180.08)
1	232.99	A/P CLEARING-PEC	201210	10/3/2012	168517	Utility Billing	Remittance	Remittance	Due To Division 0			0	(368.15)
1	232.99	A/P CLEARING-PEC	201210	10/3/2012	168584	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(90.85)
1	232.99	A/P CLEARING-PEC	201210	10/3/2012	168584	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201210	10/3/2012	170618	General Ledger	Journal Entry	10-24 CORR 10-2 J168520-SPEC PD BY PEC	10-24-CORR 10-2 J168520-SPEC CK1004303			0	(100.00)
1	232.99	A/P CLEARING-PEC	201210	10/4/2012	168571	E-Bill	Check	Check	Due To Division 0			0	(310.72)
1	232.99	A/P CLEARING-PEC	201210	10/4/2012	168572	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(277.90)
1	232.99	A/P CLEARING-PEC	201210	10/4/2012	168586	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(497.74)
1	232.99	A/P CLEARING-PEC	201210	10/4/2012	168587	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(609.89)
1	232.99	A/P CLEARING-PEC	201210	10/4/2012	168665	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201210	10/4/2012	168665	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201210	10/5/2012	168644	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,644.87)
1	232.99	A/P CLEARING-PEC	201210	10/5/2012	168653	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(342.34)
1	232.99	A/P CLEARING-PEC	201210	10/5/2012	168657	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(88.32)
1	232.99	A/P CLEARING-PEC	201210	10/5/2012	168660	E-Bill	Check	Check	Due To Division 0			0	(370.79)
1	232.99	A/P CLEARING-PEC	201210	10/5/2012	168780	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(19.75)
1	232.99	A/P CLEARING-PEC	201210	10/5/2012	168780	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201210	10/5/2012	168982	Accounts Payable	Invoice	Invoice	Due To Division 0	EASTON, SHERRY	20121011121203	110036	(37.50)
1	232.99	A/P CLEARING-PEC	201210	10/6/2012	168686	E-Bill	Check	Check	Due To Division 0			0	(402.94)
1	232.99	A/P CLEARING-PEC	201210	10/6/2012	168687	E-Bill	Discover Card	Discover Card	Due To Division 0			0	(175.53)
1	232.99	A/P CLEARING-PEC	201210	10/6/2012	168688	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(746.62)
1	232.99	A/P CLEARING-PEC	201210	10/7/2012	168691	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(98.52)
1	232.99	A/P CLEARING-PEC	201210	10/8/2012	168693	E-Bill	Check	Check	Due To Division 0			0	(404.81)
1	232.99	A/P CLEARING-PEC	201210	10/8/2012	168694	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(343.21)
1	232.99	A/P CLEARING-PEC	201210	10/8/2012	168695	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(338.08)
1	232.99	A/P CLEARING-PEC	201210	10/8/2012	168702	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(238.01)
1	232.99	A/P CLEARING-PEC	201210	10/8/2012	168703	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(390.09)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201210	10/8/2012	169216	Accounts Payable	Invoice	Invoice	Due To Division 0	SHOGREN, MARK	1008125550	110127	(27.75)
1	232.99	A/P CLEARING-PEC	201210	10/9/2012	168762	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(161.98)
1	232.99	A/P CLEARING-PEC	201210	10/9/2012	168764	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(121.00)
1	232.99	A/P CLEARING-PEC	201210	10/9/2012	168866	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(75.05)
1	232.99	A/P CLEARING-PEC	201210	10/9/2012	168866	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(35.55)
1	232.99	A/P CLEARING-PEC	201210	10/9/2012	168984	Accounts Payable	Invoice	Invoice	TRANSFER 9/23 TO 10/3 PEC E-DEPOSIT	PIONEER ELECTRIC COOPERATIVE	20121011085612	1006432	17,674.74
1	232.99	A/P CLEARING-PEC	201210	10/10/2012	168816	E-Bill	Check	Check	Due To Division 0			0	(1,993.24)
1	232.99	A/P CLEARING-PEC	201210	10/10/2012	168817	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(156.82)
1	232.99	A/P CLEARING-PEC	201210	10/10/2012	168819	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(835.90)
1	232.99	A/P CLEARING-PEC	201210	10/10/2012	168843	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(89.80)
1	232.99	A/P CLEARING-PEC	201210	10/10/2012	168847	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,882.47)
1	232.99	A/P CLEARING-PEC	201210	10/10/2012	168887	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(23.70)
1	232.99	A/P CLEARING-PEC	201210	10/10/2012	169220	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	222421	110117	(1,871.65)
1	232.99	A/P CLEARING-PEC	201210	10/11/2012	168872	E-Bill	Check	Check	Due To Division 0			0	(585.34)
1	232.99	A/P CLEARING-PEC	201210	10/11/2012	168873	E-Bill	Discover Card	Discover Card	Due To Division 0			0	(146.31)
1	232.99	A/P CLEARING-PEC	201210	10/11/2012	168874	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(877.99)
1	232.99	A/P CLEARING-PEC	201210	10/11/2012	168875	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(275.95)
1	232.99	A/P CLEARING-PEC	201210	10/11/2012	168886	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(159.00)
1	232.99	A/P CLEARING-PEC	201210	10/11/2012	168984	Accounts Payable	Invoice	Invoice	PEC PAID SPEC'S OCTOBER KECHIT PREMIUMS	PIONEER ELECTRIC COOPERATIVE	20121011090524	1006433	60,105.80
1	232.99	A/P CLEARING-PEC	201210	10/11/2012	169013	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201210	10/11/2012	169013	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(19.75)
1	232.99	A/P CLEARING-PEC	201210	10/11/2012	169216	Accounts Payable	Invoice	Invoice	Due To Division 0	MORALES, MELISSA	10111227493	110116	(137.46)
1	232.99	A/P CLEARING-PEC	201210	10/11/2012	169216	Accounts Payable	Invoice	Invoice	Due To Division 0	FEDEX	2-046-12348	110097	(39.41)
1	232.99	A/P CLEARING-PEC	201210	10/12/2012	168944	E-Bill	Check	Check	Due To Division 0			0	(3,231.24)
1	232.99	A/P CLEARING-PEC	201210	10/12/2012	168945	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(804.14)
1	232.99	A/P CLEARING-PEC	201210	10/12/2012	168946	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(592.91)
1	232.99	A/P CLEARING-PEC	201210	10/12/2012	168995	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0			0	288.08
1	232.99	A/P CLEARING-PEC	201210	10/12/2012	169024	E-Bill	Discover Card	Discover Card	Due To Division 0			0	(175.00)
1	232.99	A/P CLEARING-PEC	201210	10/12/2012	169166	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(31.60)
1	232.99	A/P CLEARING-PEC	201210	10/12/2012	169166	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201210	10/12/2012	169524	Accounts Payable	Invoice	Invoice	Due To Division 0	CDW DIRECT LLC	Q756077	110152	(992.15)
1	232.99	A/P CLEARING-PEC	201210	10/12/2012	170474	Accounts Payable	Invoice	Invoice	Due To Division 0	GREAT PLAINS COMMUNICATIONS	31925-1	110359	(10.42)
1	232.99	A/P CLEARING-PEC	201210	10/14/2012	169040	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(90.60)
1	232.99	A/P CLEARING-PEC	201210	10/14/2012	169041	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(288.00)
1	232.99	A/P CLEARING-PEC	201210	10/15/2012	169043	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(857.36)
1	232.99	A/P CLEARING-PEC	201210	10/15/2012	169053	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(193.26)
1	232.99	A/P CLEARING-PEC	201210	10/15/2012	169055	E-Bill	Check	Check	Due To Division 0			0	(261.54)
1	232.99	A/P CLEARING-PEC	201210	10/15/2012	169057	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(626.14)
1	232.99	A/P CLEARING-PEC	201210	10/15/2012	169059	Utility Billing	Remittance	Remittance	Due To Division 0			0	(237.23)
1	232.99	A/P CLEARING-PEC	201210	10/15/2012	169060	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(195.58)
1	232.99	A/P CLEARING-PEC	201210	10/15/2012	169065	Utility Billing	Remittance	Remittance	Due To Division 0			0	(1,192.22)
1	232.99	A/P CLEARING-PEC	201210	10/15/2012	169076	Utility Billing	Remittance	Remittance	Due To Division 0			0	(1,464.75)
1	232.99	A/P CLEARING-PEC	201210	10/15/2012	169083	Utility Billing	Remittance	Remittance	Due To Division 0			0	(3,126.22)
1	232.99	A/P CLEARING-PEC	201210	10/15/2012	169120	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20121015180213	0	(2,169.75)



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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201210	10/15/2012	169194	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(98.75)
1	232.99	A/P CLEARING-PEC	201210	10/15/2012	169194	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(39.50)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	169065	Utility Billing	Remittance	Remittance	Due To Division 0			0	(355.85)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	169076	Utility Billing	Remittance	Remittance	Due To Division 0			0	(146.00)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	169083	Utility Billing	Remittance	Remittance	Due To Division 0			0	(824.34)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	169124	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,455.71)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	169125	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(419.29)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	169138	E-Bill	Check	Check	Due To Division 0			0	(151.85)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	169140	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(91.97)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	169143	Utility Billing	Remittance	Remittance	Due To Division 0			0	(917.07)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	169145	Utility Billing	Remittance	Remittance	Due To Division 0			0	(230.05)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	169178	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(511.29)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	169225	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	169225	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.80)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	170574	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201210-10	0	(15.40)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	170574	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201210-115	0	(258.71)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	170574	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201210-117	0	(63.73)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	170574	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201210-121	0	(36.94)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	170574	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201210-131	0	(86.18)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	170574	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201210-171	0	(23.44)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	170574	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201210-172	0	(211.86)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	170574	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201210-19	0	(24.66)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	170574	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201210-191	0	(323.50)
1	232.99	A/P CLEARING-PEC	201210	10/16/2012	170574	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	201210-83	0	(21.44)
1	232.99	A/P CLEARING-PEC	201210	10/17/2012	169059	Utility Billing	Remittance	Remittance	Due To Division 0			0	(155.00)
1	232.99	A/P CLEARING-PEC	201210	10/17/2012	169208	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(85.26)
1	232.99	A/P CLEARING-PEC	201210	10/17/2012	169217	E-Bill	Check	Check	Due To Division 0			0	(812.59)
1	232.99	A/P CLEARING-PEC	201210	10/17/2012	169221	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(445.78)
1	232.99	A/P CLEARING-PEC	201210	10/17/2012	169223	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(96.87)
1	232.99	A/P CLEARING-PEC	201210	10/17/2012	169233	Accounts Payable	Invoice Void	Invoice Void	Due To Division 0	PEC DIRECT VENDOR-INACTIVE REFUNDS	20121016132320400	0	107.37
1	232.99	A/P CLEARING-PEC	201210	10/17/2012	169241	General Ledger	Journal Entry	1.10-1 PSE JULY 12 RATE CASE EXPENSE	1.10-1 7/12 PSE INV9008110, CH109106			0	(3,289.50)
1	232.99	A/P CLEARING-PEC	201210	10/17/2012	169247	Utility Billing	Remittance	Remittance	Due To Division 0			0	(341.71)
1	232.99	A/P CLEARING-PEC	201210	10/17/2012	169387	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(35.55)
1	232.99	A/P CLEARING-PEC	201210	10/17/2012	169387	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201210	10/18/2012	169279	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,458.90)
1	232.99	A/P CLEARING-PEC	201210	10/18/2012	169280	E-Bill	Check	Check	Due To Division 0			0	(364.06)
1	232.99	A/P CLEARING-PEC	201210	10/18/2012	169321	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(102.70)
1	232.99	A/P CLEARING-PEC	201210	10/18/2012	169388	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(35.55)
1	232.99	A/P CLEARING-PEC	201210	10/18/2012	169388	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201210	10/18/2012	169394	Bank Reconciliation	Payment Void	Payment Void	Due To Division 0			0	92.08
1	232.99	A/P CLEARING-PEC	201210	10/18/2012	169683	Accounts Payable	Invoice	Invoice	Due To Division 0	JF BEAVER ADVERTISING	71192	110241	(3,587.00)
1	232.99	A/P CLEARING-PEC	201210	10/19/2012	169352	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(73.67)
1	232.99	A/P CLEARING-PEC	201210	10/19/2012	169370	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(5.00)
1	232.99	A/P CLEARING-PEC	201210	10/19/2012	169375	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(29.38)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201210	10/19/2012	169469	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201210	10/19/2012	169469	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201210	10/19/2012	170032	Accounts Payable	Invoice	Invoice	Due To Division 0	ILLINOIS MUTUAL LIFE INS CO	20121030143917	110239	(1,001.88)
1	232.99	A/P CLEARING-PEC	201210	10/19/2012	170550	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201210-117	0	(46.02)
1	232.99	A/P CLEARING-PEC	201210	10/19/2012	170550	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201210-125	0	(104.43)
1	232.99	A/P CLEARING-PEC	201210	10/19/2012	170550	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201210-19	0	(151.99)
1	232.99	A/P CLEARING-PEC	201210	10/19/2012	170550	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201210-191	0	(630.83)
1	232.99	A/P CLEARING-PEC	201210	10/20/2012	169427	E-Bill	Check	Check	Due To Division 0			0	(867.62)
1	232.99	A/P CLEARING-PEC	201210	10/21/2012	169428	E-Bill	Check	Check	Due To Division 0			0	(192.04)
1	232.99	A/P CLEARING-PEC	201210	10/21/2012	169429	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(423.85)
1	232.99	A/P CLEARING-PEC	201210	10/22/2012	169432	E-Bill	Check	Check	Due To Division 0			0	(85.83)
1	232.99	A/P CLEARING-PEC	201210	10/22/2012	169433	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(72.04)
1	232.99	A/P CLEARING-PEC	201210	10/22/2012	169434	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(100.00)
1	232.99	A/P CLEARING-PEC	201210	10/22/2012	169550	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(35.55)
1	232.99	A/P CLEARING-PEC	201210	10/22/2012	169550	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(19.75)
1	232.99	A/P CLEARING-PEC	201210	10/23/2012	169535	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(560.64)
1	232.99	A/P CLEARING-PEC	201210	10/23/2012	169546	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(286.11)
1	232.99	A/P CLEARING-PEC	201210	10/23/2012	169547	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(80.36)
1	232.99	A/P CLEARING-PEC	201210	10/23/2012	169553	E-Bill	Check	Check	Due To Division 0			0	(66.30)
1	232.99	A/P CLEARING-PEC	201210	10/23/2012	169567	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,506.18)
1	232.99	A/P CLEARING-PEC	201210	10/23/2012	169631	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201210	10/23/2012	169631	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201210	10/23/2012	169661	Accounts Payable	Invoice	Invoice	TRANX 10/4-10/21 PEC E-DEPOSITS IN SPEC	PIONEER ELECTRIC COOPERATIVE	102312-2718542	1006552	27,185.42
1	232.99	A/P CLEARING-PEC	201210	10/24/2012	169595	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(487.64)
1	232.99	A/P CLEARING-PEC	201210	10/24/2012	169615	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(213.79)
1	232.99	A/P CLEARING-PEC	201210	10/24/2012	169616	Utility Billing	Payment	Payment	Due To Division 0			0	732.78
1	232.99	A/P CLEARING-PEC	201210	10/24/2012	169618	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(40.00)
1	232.99	A/P CLEARING-PEC	201210	10/24/2012	169647	Utility Billing	Payment	Payment	Due To Division 0			0	2,044.69
1	232.99	A/P CLEARING-PEC	201210	10/24/2012	169738	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201210	10/24/2012	169738	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201210	10/24/2012	170474	Accounts Payable	Invoice	Invoice	Due To Division 0	PIONEER COMMUNICATIONS	9413156	110372	(194.94)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	169669	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(271.67)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	169678	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(195.00)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	169683	Accounts Payable	Invoice	Invoice	Due To Division 0	VERIZON WIRELESS	2812509629	110192	(62.69)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	169694	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(137.12)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	169695	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20121025111611	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	169720	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(111.01)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	169775	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(27.65)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	170057	Accounts Payable	Invoice	Invoice	Due To Division 0	ALEXANDER, ALFRED	102512-173370	110211	(194.35)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	170057	Accounts Payable	Invoice	Invoice	Due To Division 0	RUBART, PERRY E	102512-658563	110260	(100.00)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	170057	Accounts Payable	Invoice	Invoice	Due To Division 0	STODDARD, RALPH D	102512-208344	110268	(213.22)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	170057	Accounts Payable	Invoice	Invoice	Due To Division 0	WINGER, MELVIN	102512-1545	110279	(100.00)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	170057	Accounts Payable	Invoice	Invoice	Due To Division 0	JURY, JOHN R	102512-171594	110244	(185.47)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	170057	Accounts Payable	Invoice	Invoice	Due To Division 0	DUNN, DON R	102512-186498	110228	(109.99)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	170057	Accounts Payable	Invoice	Invoice	Due To Division 0	CLAASSEN, FREDERICK L	102512-423797	110223	(124.98)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	170057	Accounts Payable	Invoice	Invoice	Due To Division 0	FLOYD, MARTIE	102512-186942	110233	(112.21)
1	232.99	A/P CLEARING-PEC	201210	10/25/2012	170057	Accounts Payable	Invoice	Invoice	Due To Division 0	BELL, JAMES N	102512-560016	110214	(119.42)
1	232.99	A/P CLEARING-PEC	201210	10/26/2012	169748	E-Bill	Check	Check	Due To Division 0			0	(194.23)
1	232.99	A/P CLEARING-PEC	201210	10/26/2012	169749	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(922.07)
1	232.99	A/P CLEARING-PEC	201210	10/26/2012	169756	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(284.78)
1	232.99	A/P CLEARING-PEC	201210	10/26/2012	169761	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(124.76)
1	232.99	A/P CLEARING-PEC	201210	10/26/2012	169784	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(394.51)
1	232.99	A/P CLEARING-PEC	201210	10/26/2012	169999	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(31.60)
1	232.99	A/P CLEARING-PEC	201210	10/26/2012	169999	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201210	10/26/2012	170057	Accounts Payable	Invoice	Invoice	Due To Division 0	EASTON, SHERRY	102612-26640	110229	(133.20)
1	232.99	A/P CLEARING-PEC	201210	10/26/2012	170057	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	223518	110330	(2,665.00)
1	232.99	A/P CLEARING-PEC	201210	10/27/2012	169808	E-Bill	Check	Check	Due To Division 0			0	(283.47)
1	232.99	A/P CLEARING-PEC	201210	10/27/2012	169809	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(61.06)
1	232.99	A/P CLEARING-PEC	201210	10/27/2012	169810	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(445.59)
1	232.99	A/P CLEARING-PEC	201210	10/28/2012	169811	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(84.05)
1	232.99	A/P CLEARING-PEC	201210	10/28/2012	169812	E-Bill	Check	Check	Due To Division 0			0	(89.67)
1	232.99	A/P CLEARING-PEC	201210	10/28/2012	169813	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(97.33)
1	232.99	A/P CLEARING-PEC	201210	10/29/2012	169814	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(528.78)
1	232.99	A/P CLEARING-PEC	201210	10/29/2012	169815	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(118.79)
1	232.99	A/P CLEARING-PEC	201210	10/29/2012	169817	E-Bill	Check	Check	Due To Division 0			0	(193.99)
1	232.99	A/P CLEARING-PEC	201210	10/29/2012	169827	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(114.31)
1	232.99	A/P CLEARING-PEC	201210	10/29/2012	169844	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(154.01)
1	232.99	A/P CLEARING-PEC	201210	10/29/2012	170000	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(71.10)
1	232.99	A/P CLEARING-PEC	201210	10/29/2012	170000	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(23.70)
1	232.99	A/P CLEARING-PEC	201210	10/30/2012	169145	Utility Billing	Remittance	Remittance	Due To Division 0			0	(263.77)
1	232.99	A/P CLEARING-PEC	201210	10/30/2012	169878	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(594.84)
1	232.99	A/P CLEARING-PEC	201210	10/30/2012	169891	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(590.51)
1	232.99	A/P CLEARING-PEC	201210	10/30/2012	169901	E-Bill	Check	Check	Due To Division 0			0	(115.26)
1	232.99	A/P CLEARING-PEC	201210	10/30/2012	169902	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(45.00)
1	232.99	A/P CLEARING-PEC	201210	10/30/2012	169921	Utility Billing	Credit Refund	Credit Refund	Due To Division 0			0	(1,169.46)
1	232.99	A/P CLEARING-PEC	201210	10/30/2012	170001	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201210	10/30/2012	170001	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201210	10/30/2012	170057	Accounts Payable	Invoice	Invoice	Due To Division 0	DAVIS, GREG A	103012-5940	110225	(29.70)
1	232.99	A/P CLEARING-PEC	201210	10/30/2012	170424	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	224209	1004326	(9,655.30)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	169059	Utility Billing	Remittance	Remittance	Due To Division 0			0	(150.95)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	169105	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC			0	(3,895.90)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	169951	E-Bill	Check	Check	Due To Division 0			0	(382.13)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	169952	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(328.51)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	169961	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(324.65)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	169962	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(31.35)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	169986	Utility Billing	Remittance	Remittance	Due To Division 0			0	(222.91)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	169987	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(150.00)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170246	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(27.65)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170246	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170251	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CRCD-SPEC-OS			0	(35.55)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170251	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CRCD-SPEC-OS			0	(23.70)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170251	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CK-SPEC-OS			0	(11.85)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170456	Accounts Payable	Invoice	Invoice	Due To Division 0	SERVICE CONCEPTS	8001	1006678	(26.89)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170474	Accounts Payable	Invoice	Invoice	Due To Division 0	BROWN DUPREE OIL CO INC	103112-1930121	110352	(265.84)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170479	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 MO I/C INT TO PEC			0	(1,900.06)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170559	Accounts Payable	Invoice	Invoice	SEPT 2012 REIMBURSEMENT OF EXPENSE	PIONEER ELECTRIC COOPERATIVE	28067	1006814	83,347.89
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170559	Accounts Payable	Invoice	Invoice	3RD QTR MANAGEMENT SERVICES	PIONEER ELECTRIC COOPERATIVE	28069	1006813	346,060.77
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170601	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	224854	1004326	(12,939.60)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170606	General Ledger	Journal Entry	1.10-8 TO 1.10-12-CORR SEPT FM DIVISIONS	1.10-8 CORR SEPT FM#1053-J169199			0	(135.06)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170606	General Ledger	Journal Entry	1.10-8 TO 1.10-12-CORR SEPT FM DIVISIONS	1.10-9 CORR SEPT FM#1046-J169205			0	(222.66)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170622	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0			0	(101,413.55)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170623	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0			0	(2,425.35)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170720	General Ledger	Journal Entry	1.10-20 CORR FM #1046	1.10-20 CORR FM #1046			0	(30.00)
1	232.99	A/P CLEARING-PEC	201210	10/31/2012	170749	Fleet Management	Period-End	Period-End	Due To Division 0			0	(2,933.93)
1	232.99	A/P CLEARING-PEC	201211	11/1/2012	170006	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(457.76)
1	232.99	A/P CLEARING-PEC	201211	11/1/2012	170007	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(715.84)
1	232.99	A/P CLEARING-PEC	201211	11/1/2012	170008	E-Bill	Check	Check	Due To Division 0			0	(453.82)
1	232.99	A/P CLEARING-PEC	201211	11/1/2012	170031	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(100.00)
1	232.99	A/P CLEARING-PEC	201211	11/1/2012	170424	Accounts Payable	Invoice	Invoice	Due To Division 0	BASIN TELECOMM	11221219235	1004308	(99.90)
1	232.99	A/P CLEARING-PEC	201211	11/1/2012	170771	Material Inventory	Adjustment	Adjustment	Due To Division 0			0	(2.68)
1	232.99	A/P CLEARING-PEC	201211	11/1/2012	171364	General Ledger	Journal Entry	1.11-1 & 11-2-CORR OCT JE 1.10-11&12	1.11-1 CORR JE 1.10-11			0	(61.75)
1	232.99	A/P CLEARING-PEC	201211	11/1/2012	171364	General Ledger	Journal Entry	1.11-1 & 11-2-CORR OCT JE 1.10-11&12	1.11-2 CORR JE 1.10-12			0	(132.61)
1	232.99	A/P CLEARING-PEC	201211	11/1/2012	171528	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 MO I/C INT TO PEC			0	(1,213.26)
1	232.99	A/P CLEARING-PEC	201211	11/2/2012	170089	E-Bill	Check	Check	Due To Division 0			0	(481.12)
1	232.99	A/P CLEARING-PEC	201211	11/2/2012	170090	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(131.30)
1	232.99	A/P CLEARING-PEC	201211	11/2/2012	170091	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(371.44)
1	232.99	A/P CLEARING-PEC	201211	11/2/2012	170092	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(123.87)
1	232.99	A/P CLEARING-PEC	201211	11/2/2012	170115	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(230.90)
1	232.99	A/P CLEARING-PEC	201211	11/2/2012	170896	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.85)
1	232.99	A/P CLEARING-PEC	201211	11/3/2012	170151	E-Bill	Check	Check	Due To Division 0			0	(605.31)
1	232.99	A/P CLEARING-PEC	201211	11/4/2012	170153	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(243.71)
1	232.99	A/P CLEARING-PEC	201211	11/5/2012	170154	E-Bill	Check	Check	Due To Division 0			0	(345.42)
1	232.99	A/P CLEARING-PEC	201211	11/5/2012	170155	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(95.89)
1	232.99	A/P CLEARING-PEC	201211	11/5/2012	170165	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(50.00)
1	232.99	A/P CLEARING-PEC	201211	11/5/2012	170897	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(59.25)
1	232.99	A/P CLEARING-PEC	201211	11/5/2012	170897	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(19.75)
1	232.99	A/P CLEARING-PEC	201211	11/6/2012	170252	E-Bill	Check	Check	Due To Division 0			0	(81.56)
1	232.99	A/P CLEARING-PEC	201211	11/6/2012	170253	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(422.77)
1	232.99	A/P CLEARING-PEC	201211	11/6/2012	170898	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(3.95)
1	232.99	A/P CLEARING-PEC	201211	11/6/2012	170898	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201211	11/7/2012	170312	E-Bill	Check	Check	Due To Division 0			0	(493.18)
1	232.99	A/P CLEARING-PEC	201211	11/7/2012	170313	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(386.76)
1	232.99	A/P CLEARING-PEC	201211	11/7/2012	170320	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(438.96)
1	232.99	A/P CLEARING-PEC	201211	11/7/2012	170339	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(211.00)
1	232.99	A/P CLEARING-PEC	201211	11/7/2012	170348	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(444.45)
1	232.99	A/P CLEARING-PEC	201211	11/7/2012	170899	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201211	11/7/2012	170899	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201211	11/8/2012	170376	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(89.95)
1	232.99	A/P CLEARING-PEC	201211	11/8/2012	170378	E-Bill	Check	Check	Due To Division 0			0	(811.40)
1	232.99	A/P CLEARING-PEC	201211	11/8/2012	170385	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(84.18)
1	232.99	A/P CLEARING-PEC	201211	11/8/2012	170411	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(55.99)
1	232.99	A/P CLEARING-PEC	201211	11/8/2012	170751	Accounts Payable	Invoice	Invoice	Due To Division 0	POWER SYSTEM ENGINEERING INC	9008924	1004330	(975.00)
1	232.99	A/P CLEARING-PEC	201211	11/8/2012	171179	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(11.85)
1	232.99	A/P CLEARING-PEC	201211	11/8/2012	171179	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(19.75)
1	232.99	A/P CLEARING-PEC	201211	11/9/2012	170431	E-Bill	Check	Check	Due To Division 0			0	(858.98)
1	232.99	A/P CLEARING-PEC	201211	11/9/2012	170432	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,056.47)
1	232.99	A/P CLEARING-PEC	201211	11/9/2012	170433	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(903.23)
1	232.99	A/P CLEARING-PEC	201211	11/9/2012	171180	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(31.60)
1	232.99	A/P CLEARING-PEC	201211	11/9/2012	171180	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201211	11/9/2012	171400	Accounts Payable	Invoice	Invoice	Due To Division 0	VERIZON WIRELESS	2826906368	110428	(40.01)
1	232.99	A/P CLEARING-PEC	201211	11/10/2012	170488	E-Bill	Check	Check	Due To Division 0			0	(412.87)
1	232.99	A/P CLEARING-PEC	201211	11/10/2012	170489	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(223.15)
1	232.99	A/P CLEARING-PEC	201211	11/11/2012	170491	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(56.51)
1	232.99	A/P CLEARING-PEC	201211	11/12/2012	170493	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(124.33)
1	232.99	A/P CLEARING-PEC	201211	11/12/2012	170504	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(341.32)
1	232.99	A/P CLEARING-PEC	201211	11/12/2012	170525	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(102.01)
1	232.99	A/P CLEARING-PEC	201211	11/12/2012	170527	Utility Billing	Remittance	Remittance	Due To Division 0			0	(315.85)
1	232.99	A/P CLEARING-PEC	201211	11/12/2012	170543	Utility Billing	Payment	Payment	Due To Division 0			0	2.10
1	232.99	A/P CLEARING-PEC	201211	11/13/2012	170560	E-Bill	Check	Check	Due To Division 0			0	(196.60)
1	232.99	A/P CLEARING-PEC	201211	11/13/2012	170561	E-Bill	Discover Card	Discover Card	Due To Division 0			0	(47.37)
1	232.99	A/P CLEARING-PEC	201211	11/13/2012	170563	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(469.69)
1	232.99	A/P CLEARING-PEC	201211	11/13/2012	170605	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(220.00)
1	232.99	A/P CLEARING-PEC	201211	11/13/2012	170617	Utility Billing	Remittance	Remittance	Due To Division 0			0	(484.97)
1	232.99	A/P CLEARING-PEC	201211	11/13/2012	170739	Accounts Payable	Invoice	Invoice	TRF 10/21-11/8 PEC E DEPOSITS	PIONEER ELECTRIC COOPERATIVE	111312-1748489	1006696	17,484.89
1	232.99	A/P CLEARING-PEC	201211	11/13/2012	170769	Accounts Payable	Invoice	Invoice	Due To Division 0	SCOTT, CHANTRY C	111312-6660	1004371	(66.60)
1	232.99	A/P CLEARING-PEC	201211	11/13/2012	170937	Accounts Payable	Invoice	Invoice	Due To Division 0	KEY OFFICE EQUIPMENT	G17910-00	110403	(155.88)
1	232.99	A/P CLEARING-PEC	201211	11/13/2012	171181	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(67.15)
1	232.99	A/P CLEARING-PEC	201211	11/13/2012	171181	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(31.60)
1	232.99	A/P CLEARING-PEC	201211	11/14/2012	170527	Utility Billing	Remittance	Remittance	Due To Division 0			0	(153.27)
1	232.99	A/P CLEARING-PEC	201211	11/14/2012	170617	Utility Billing	Remittance	Remittance	Due To Division 0			0	(180.00)
1	232.99	A/P CLEARING-PEC	201211	11/14/2012	170667	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(85.00)
1	232.99	A/P CLEARING-PEC	201211	11/14/2012	170680	Utility Billing	Remittance	Remittance	Due To Division 0			0	(177.25)
1	232.99	A/P CLEARING-PEC	201211	11/14/2012	170686	Utility Billing	Payment	Payment	Due To Division 0			0	280.00
1	232.99	A/P CLEARING-PEC	201211	11/14/2012	171182	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(27.65)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201211	11/14/2012	171182	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201211	11/15/2012	170691	E-Bill	Check	Check	Due To Division 0			0	(643.55)
1	232.99	A/P CLEARING-PEC	201211	11/15/2012	170703	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(160.40)
1	232.99	A/P CLEARING-PEC	201211	11/15/2012	171185	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(23.70)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	170264	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20121106083602	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	170776	E-Bill	Check	Check	Due To Division 0			0	(201.09)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	170777	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,483.62)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	170778	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(135.00)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	170812	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(97.36)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	171448	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(3.95)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	171448	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.80)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	172129	Accounts Payable	Invoice	Invoice	Due To Division 0	US BANK	221211-142	0	(147.50)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	172129	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201211-117	0	(102.92)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	172129	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201211-125	0	(146.16)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	172129	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201211-151	0	(244.24)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	172129	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201211-168	0	(206.34)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	172129	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201211-19	0	(11.20)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	172129	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201211-191	0	(1.91)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	172129	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201211-2	0	(116.04)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	172129	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201211-207	0	(167.84)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	172129	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201211-209	0	(44.55)
1	232.99	A/P CLEARING-PEC	201211	11/16/2012	172129	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201211-213	0	(162.58)
1	232.99	A/P CLEARING-PEC	201211	11/17/2012	170832	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(347.99)
1	232.99	A/P CLEARING-PEC	201211	11/18/2012	170835	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(49.00)
1	232.99	A/P CLEARING-PEC	201211	11/19/2012	170839	E-Bill	Check	Check	Due To Division 0			0	(277.19)
1	232.99	A/P CLEARING-PEC	201211	11/19/2012	170840	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(157.29)
1	232.99	A/P CLEARING-PEC	201211	11/19/2012	170841	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(45.00)
1	232.99	A/P CLEARING-PEC	201211	11/19/2012	170860	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(294.32)
1	232.99	A/P CLEARING-PEC	201211	11/19/2012	171449	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(43.45)
1	232.99	A/P CLEARING-PEC	201211	11/19/2012	171449	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201211	11/20/2012	170900	E-Bill	Check	Check	Due To Division 0			0	(324.52)
1	232.99	A/P CLEARING-PEC	201211	11/20/2012	170901	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(554.30)
1	232.99	A/P CLEARING-PEC	201211	11/20/2012	170912	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(30.00)
1	232.99	A/P CLEARING-PEC	201211	11/20/2012	170938	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(334.89)
1	232.99	A/P CLEARING-PEC	201211	11/20/2012	171400	Accounts Payable	Invoice	Invoice	Due To Division 0	TUMBLEWEED EMBROIDERY	12-355	110422	(92.60)
1	232.99	A/P CLEARING-PEC	201211	11/20/2012	171400	Accounts Payable	Invoice	Invoice	Due To Division 0	TUMBLEWEED EMBROIDERY	12-357	110422	(51.44)
1	232.99	A/P CLEARING-PEC	201211	11/20/2012	171450	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(3.95)
1	232.99	A/P CLEARING-PEC	201211	11/20/2012	171450	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.80)
1	232.99	A/P CLEARING-PEC	201211	11/21/2012	171015	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(93.52)
1	232.99	A/P CLEARING-PEC	201211	11/21/2012	171019	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(66.57)
1	232.99	A/P CLEARING-PEC	201211	11/21/2012	171022	Utility Billing	Remittance	Remittance	Due To Division 0			0	(89.56)
1	232.99	A/P CLEARING-PEC	201211	11/21/2012	171400	Accounts Payable	Invoice	Invoice	Due To Division 0	MAGNISON, RANDALL	112112-2158	110406	(4.84)
1	232.99	A/P CLEARING-PEC	201211	11/21/2012	171451	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201211	11/21/2012	171451	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(19.75)
1	232.99	A/P CLEARING-PEC	201211	11/22/2012	171078	E-Bill	Check	Check	Due To Division 0			0	(218.55)
1	232.99	A/P CLEARING-PEC	201211	11/23/2012	171081	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(330.83)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201211	11/23/2012	171452	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(47.40)
1	232.99	A/P CLEARING-PEC	201211	11/23/2012	171452	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201211	11/24/2012	171083	E-Bill	Check	Check	Due To Division 0			0	(245.35)
1	232.99	A/P CLEARING-PEC	201211	11/24/2012	171084	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(236.30)
1	232.99	A/P CLEARING-PEC	201211	11/25/2012	171086	E-Bill	Check	Check	Due To Division 0			0	(22.51)
1	232.99	A/P CLEARING-PEC	201211	11/25/2012	171087	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(256.83)
1	232.99	A/P CLEARING-PEC	201211	11/26/2012	171088	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(755.44)
1	232.99	A/P CLEARING-PEC	201211	11/26/2012	171089	E-Bill	Check	Check	Due To Division 0			0	(663.93)
1	232.99	A/P CLEARING-PEC	201211	11/26/2012	171100	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(231.17)
1	232.99	A/P CLEARING-PEC	201211	11/26/2012	171106	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(107.63)
1	232.99	A/P CLEARING-PEC	201211	11/26/2012	171457	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(15.80)
1	232.99	A/P CLEARING-PEC	201211	11/26/2012	171457	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201211	11/26/2012	171902	Utility Billing	Payment	Payment	Due To Division 0			0	(291.72)
1	232.99	A/P CLEARING-PEC	201211	11/27/2012	171186	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(210.79)
1	232.99	A/P CLEARING-PEC	201211	11/27/2012	171188	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(502.58)
1	232.99	A/P CLEARING-PEC	201211	11/27/2012	171189	E-Bill	Check	Check	Due To Division 0			0	(115.03)
1	232.99	A/P CLEARING-PEC	201211	11/27/2012	171237	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(61.98)
1	232.99	A/P CLEARING-PEC	201211	11/27/2012	171240	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20121127153755	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201211	11/27/2012	171363	Accounts Payable	Invoice	Invoice	TRFR 11/8 TO 11/25 PEC E-DEPSTS SPEC-PEC	PIONEER ELECTRIC COOPERATIVE	20121128163842	1006815	11,983.69
1	232.99	A/P CLEARING-PEC	201211	11/27/2012	171458	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(3.95)
1	232.99	A/P CLEARING-PEC	201211	11/27/2012	171458	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171249	E-Bill	Check	Check	Due To Division 0			0	(511.00)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171250	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(820.72)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171261	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(461.39)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171281	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(200.96)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171283	Material Inventory	Charge	Charge	Due To Division 0			0	(36,340.62)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171459	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(43.45)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171459	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171720	Accounts Payable	Invoice	Invoice	Due To Division 0	ALEXANDER, ALFRED	102812-232376	110432	(115.54)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171720	Accounts Payable	Invoice	Invoice	Due To Division 0	RUBART, PERRY E	112812-359627	110472	(100.00)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171720	Accounts Payable	Invoice	Invoice	Due To Division 0	STODDARD, RALPH D	112812-212178	110479	(234.91)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171720	Accounts Payable	Invoice	Invoice	Due To Division 0	WINGER, MELVIN	112812-195272	110493	(114.43)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171720	Accounts Payable	Invoice	Invoice	Due To Division 0	JURY, JOHN R	112812-189384	110456	(112.21)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171720	Accounts Payable	Invoice	Invoice	Due To Division 0	DUNN, DON R	112812-156498	110444	(109.99)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171720	Accounts Payable	Invoice	Invoice	Due To Division 0	CLAASSEN, FREDERICK L	112812-238614	110439	(124.97)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171720	Accounts Payable	Invoice	Invoice	Due To Division 0	FLOYD, MARTIE	112812-189384	110446	(112.21)
1	232.99	A/P CLEARING-PEC	201211	11/28/2012	171720	Accounts Payable	Invoice	Invoice	Due To Division 0	BELL, JAMES N	112812-231595	110435	(119.43)
1	232.99	A/P CLEARING-PEC	201211	11/29/2012	171305	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(243.27)
1	232.99	A/P CLEARING-PEC	201211	11/29/2012	171306	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(456.64)
1	232.99	A/P CLEARING-PEC	201211	11/29/2012	171307	E-Bill	Check	Check	Due To Division 0			0	(538.37)
1	232.99	A/P CLEARING-PEC	201211	11/29/2012	171353	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(283.93)
1	232.99	A/P CLEARING-PEC	201211	11/29/2012	171375	Bank Reconciliation	Payment Void	Payment Void	Due To Division 0			0	720.91
1	232.99	A/P CLEARING-PEC	201211	11/29/2012	171460	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(39.50)
1	232.99	A/P CLEARING-PEC	201211	11/29/2012	171460	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.80)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	169106	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC			0	(3,895.90)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	171407	E-Bill	Check	Check	Due To Division 0			0	(450.23)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	171408	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(239.30)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	171417	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(48.67)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	171420	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(165.00)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	171461	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(43.45)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	171461	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	171626	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CRCD-SPEC-OS			0	(86.90)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	171626	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CK-SPEC-OS			0	(11.85)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	171719	Accounts Payable	Invoice	Invoice	Due To Division 0	BROWN DUPREE OIL CO INC	113012-1447586	110436	(178.60)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	171742	Accounts Payable	Invoice	Invoice	OCTOBER 2012 REIMBURSEMENT OF EXPENSE	PIONEER ELECTRIC COOPERATIVE	28134	1007156	10,049.03
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	172024	General Ledger	Journal Entry	11-22 MV FLEET #1046 TO SPEC GL	11-22 MV FLEET #1046 TO SPEC GL			0	(10.00)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	172085	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0			0	(103,374.75)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	172086	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0			0	(1,090.86)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	172096	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	227126	110563	(11,421.69)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	172122	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	226595	110563	(9,655.30)
1	232.99	A/P CLEARING-PEC	201211	11/30/2012	172155	Fleet Management	Period-End	Period-End	Due To Division 0			0	(2,848.62)
1	232.99	A/P CLEARING-PEC	201212	12/1/2012	171345	Accounts Payable	Invoice	Invoice	Due To Division 0	ILLINOIS MUTUAL LIFE INS CO	20121128104022	110397	(1,001.88)
1	232.99	A/P CLEARING-PEC	201212	12/1/2012	171453	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(183.60)
1	232.99	A/P CLEARING-PEC	201212	12/1/2012	171454	E-Bill	Check	Check	Due To Division 0			0	(214.20)
1	232.99	A/P CLEARING-PEC	201212	12/1/2012	172347	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	227547	110619	(3,486.62)
1	232.99	A/P CLEARING-PEC	201212	12/1/2012	172864	General Ledger	Journal Entry	12-11 CORR 11/2 ECK FEES ON J170896	12-11 CORR 11/2 ECK FEES- J170896			0	0.05
1	232.99	A/P CLEARING-PEC	201212	12/2/2012	171463	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(280.85)
1	232.99	A/P CLEARING-PEC	201212	12/2/2012	171464	E-Bill	Check	Check	Due To Division 0			0	(155.30)
1	232.99	A/P CLEARING-PEC	201212	12/3/2012	171465	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(654.48)
1	232.99	A/P CLEARING-PEC	201212	12/3/2012	171489	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(258.82)
1	232.99	A/P CLEARING-PEC	201212	12/3/2012	171494	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(5.00)
1	232.99	A/P CLEARING-PEC	201212	12/3/2012	171496	E-Bill	Check	Check	Due To Division 0			0	(316.74)
1	232.99	A/P CLEARING-PEC	201212	12/3/2012	171884	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(3.95)
1	232.99	A/P CLEARING-PEC	201212	12/3/2012	171884	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201212	12/4/2012	171536	E-Bill	Check	Check	Due To Division 0			0	(112.18)
1	232.99	A/P CLEARING-PEC	201212	12/4/2012	171537	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(172.71)
1	232.99	A/P CLEARING-PEC	201212	12/4/2012	171538	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(398.21)
1	232.99	A/P CLEARING-PEC	201212	12/4/2012	171830	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201212	12/4/2012	171830	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201212	12/5/2012	171604	E-Bill	Check	Check	Due To Division 0			0	(367.10)
1	232.99	A/P CLEARING-PEC	201212	12/5/2012	171605	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(209.32)
1	232.99	A/P CLEARING-PEC	201212	12/5/2012	171606	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(107.14)
1	232.99	A/P CLEARING-PEC	201212	12/5/2012	171616	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(337.69)
1	232.99	A/P CLEARING-PEC	201212	12/5/2012	171635	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(25.00)
1	232.99	A/P CLEARING-PEC	201212	12/5/2012	171831	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(35.55)
1	232.99	A/P CLEARING-PEC	201212	12/5/2012	171831	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201212	12/6/2012	171682	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(92.89)
1	232.99	A/P CLEARING-PEC	201212	12/6/2012	171683	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(28.11)
1	232.99	A/P CLEARING-PEC	201212	12/6/2012	171684	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(85.00)



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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201212	12/6/2012	171692	Cash Register	Cash Register	Cash Register	Due To Division 0			0	(70.00)
1	232.99	A/P CLEARING-PEC	201212	12/6/2012	171832	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(19.75)
1	232.99	A/P CLEARING-PEC	201212	12/6/2012	171832	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(19.75)
1	232.99	A/P CLEARING-PEC	201212	12/7/2012	171759	E-Bill	Check	Check	Due To Division 0			0	(6,022.34)
1	232.99	A/P CLEARING-PEC	201212	12/7/2012	171760	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(511.66)
1	232.99	A/P CLEARING-PEC	201212	12/7/2012	171761	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(636.81)
1	232.99	A/P CLEARING-PEC	201212	12/7/2012	171766	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(154.64)
1	232.99	A/P CLEARING-PEC	201212	12/7/2012	171787	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(159.35)
1	232.99	A/P CLEARING-PEC	201212	12/7/2012	172046	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(31.60)
1	232.99	A/P CLEARING-PEC	201212	12/7/2012	172046	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201212	12/8/2012	171825	E-Bill	Check	Check	Due To Division 0			0	(137.85)
1	232.99	A/P CLEARING-PEC	201212	12/8/2012	171826	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(108.75)
1	232.99	A/P CLEARING-PEC	201212	12/10/2012	171839	E-Bill	Check	Check	Due To Division 0			0	(353.89)
1	232.99	A/P CLEARING-PEC	201212	12/10/2012	171840	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(139.30)
1	232.99	A/P CLEARING-PEC	201212	12/10/2012	171841	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(130.47)
1	232.99	A/P CLEARING-PEC	201212	12/10/2012	171855	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20121210090432	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201212	12/10/2012	171887	Material Inventory	Adjustment	Adjustment	Due To Division 0			0	(758.75)
1	232.99	A/P CLEARING-PEC	201212	12/10/2012	171891	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(100.00)
1	232.99	A/P CLEARING-PEC	201212	12/10/2012	172047	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(75.05)
1	232.99	A/P CLEARING-PEC	201212	12/10/2012	172047	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(47.40)
1	232.99	A/P CLEARING-PEC	201212	12/11/2012	171913	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(119.22)
1	232.99	A/P CLEARING-PEC	201212	12/11/2012	171915	E-Bill	Check	Check	Due To Division 0			0	(1,105.59)
1	232.99	A/P CLEARING-PEC	201212	12/11/2012	171927	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(60.14)
1	232.99	A/P CLEARING-PEC	201212	12/11/2012	171943	Utility Billing	Remittance	Remittance	Due To Division 0			0	(99.06)
1	232.99	A/P CLEARING-PEC	201212	12/11/2012	172048	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(15.80)
1	232.99	A/P CLEARING-PEC	201212	12/11/2012	172130	Accounts Payable	Invoice	Invoice	TRANSFER 11/25 TO 12/11 PEC E-DEPOSITS	PIONEER ELECTRIC COOPERATIVE	121112-2002795	1007020	20,027.95
1	232.99	A/P CLEARING-PEC	201212	12/12/2012	171939	Utility Billing	Remittance	Remittance	Due To Division 0			0	(288.05)
1	232.99	A/P CLEARING-PEC	201212	12/12/2012	171962	E-Bill	Check	Check	Due To Division 0			0	(1,081.04)
1	232.99	A/P CLEARING-PEC	201212	12/12/2012	171975	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(739.57)
1	232.99	A/P CLEARING-PEC	201212	12/12/2012	171976	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(69.48)
1	232.99	A/P CLEARING-PEC	201212	12/12/2012	171996	Utility Billing	Remittance	Remittance	Due To Division 0			0	(179.87)
1	232.99	A/P CLEARING-PEC	201212	12/12/2012	172001	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(125.27)
1	232.99	A/P CLEARING-PEC	201212	12/12/2012	172254	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(11.85)
1	232.99	A/P CLEARING-PEC	201212	12/12/2012	172254	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201212	12/13/2012	171943	Utility Billing	Remittance	Remittance	Due To Division 0			0	(472.31)
1	232.99	A/P CLEARING-PEC	201212	12/13/2012	172016	E-Bill	Check	Check	Due To Division 0			0	(1,360.42)
1	232.99	A/P CLEARING-PEC	201212	12/13/2012	172017	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(100.00)
1	232.99	A/P CLEARING-PEC	201212	12/13/2012	172062	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(232.00)
1	232.99	A/P CLEARING-PEC	201212	12/13/2012	172082	Utility Billing	Remittance	Remittance	Due To Division 0			0	(405.78)
1	232.99	A/P CLEARING-PEC	201212	12/13/2012	172255	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(11.85)
1	232.99	A/P CLEARING-PEC	201212	12/13/2012	172255	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(23.70)
1	232.99	A/P CLEARING-PEC	201212	12/13/2012	172382	Accounts Payable	Invoice	Invoice	Due To Division 0	MAGNISON, RANDALL	20121220130854	110635	(210.90)
1	232.99	A/P CLEARING-PEC	201212	12/14/2012	171943	Utility Billing	Remittance	Remittance	Due To Division 0			0	(329.45)
1	232.99	A/P CLEARING-PEC	201212	12/14/2012	172082	Utility Billing	Remittance	Remittance	Due To Division 0			0	(375.00)
1	232.99	A/P CLEARING-PEC	201212	12/14/2012	172107	E-Bill	Check	Check	Due To Division 0			0	(508.58)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201212	12/14/2012	172108	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,269.15)
1	232.99	A/P CLEARING-PEC	201212	12/14/2012	172119	Utility Billing	Payment	Payment	Due To Division 0			0	181.43
1	232.99	A/P CLEARING-PEC	201212	12/14/2012	172123	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(113.04)
1	232.99	A/P CLEARING-PEC	201212	12/14/2012	172154	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(107.01)
1	232.99	A/P CLEARING-PEC	201212	12/14/2012	172256	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(31.60)
1	232.99	A/P CLEARING-PEC	201212	12/14/2012	172256	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(39.50)
1	232.99	A/P CLEARING-PEC	201212	12/15/2012	172184	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(149.98)
1	232.99	A/P CLEARING-PEC	201212	12/16/2012	172189	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(91.08)
1	232.99	A/P CLEARING-PEC	201212	12/17/2012	172190	E-Bill	Check	Check	Due To Division 0			0	(557.87)
1	232.99	A/P CLEARING-PEC	201212	12/17/2012	172191	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(295.15)
1	232.99	A/P CLEARING-PEC	201212	12/17/2012	172309	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(51.35)
1	232.99	A/P CLEARING-PEC	201212	12/17/2012	172309	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	172258	E-Bill	Check	Check	Due To Division 0			0	(101.39)
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	172259	E-Bill	Discover Card	Discover Card	Due To Division 0			0	(45.55)
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	172260	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(271.65)
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	172284	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(137.10)
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	172286	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(25.00)
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	172303	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0			0	84.34
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	172547	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(3.95)
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	172547	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	173515	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201212-122	0	(1,519.16)
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	173515	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201212-168	0	(44.64)
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	173515	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201212-172	0	(276.12)
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	173515	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201212-19	0	(13.09)
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	173515	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201212-207	0	(165.92)
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	173515	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201212-215	0	(95.23)
1	232.99	A/P CLEARING-PEC	201212	12/18/2012	173515	Accounts Payable	Invoice	Invoice	Due To Division 0	FIRST BANKCARD	201212-83	0	(748.31)
1	232.99	A/P CLEARING-PEC	201212	12/19/2012	172312	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(115.38)
1	232.99	A/P CLEARING-PEC	201212	12/19/2012	172321	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(331.20)
1	232.99	A/P CLEARING-PEC	201212	12/19/2012	172549	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201212	12/19/2012	172608	Accounts Payable	Invoice	Invoice	Due To Division 0	ALEXANDER, ALFRED	20121227114505	110643	(115.54)
1	232.99	A/P CLEARING-PEC	201212	12/19/2012	172608	Accounts Payable	Invoice	Invoice	Due To Division 0	RUBART, PERRY E	20121227110548	110658	(100.00)
1	232.99	A/P CLEARING-PEC	201212	12/19/2012	172608	Accounts Payable	Invoice	Invoice	Due To Division 0	STODDARD, RALPH D	20121227115032	110661	(118.87)
1	232.99	A/P CLEARING-PEC	201212	12/19/2012	172608	Accounts Payable	Invoice	Invoice	Due To Division 0	WINGER, MELVIN	20121227131202	110666	(114.43)
1	232.99	A/P CLEARING-PEC	201212	12/19/2012	172608	Accounts Payable	Invoice	Invoice	Due To Division 0	JURY, JOHN R	20121227112159	110656	(112.21)
1	232.99	A/P CLEARING-PEC	201212	12/19/2012	172608	Accounts Payable	Invoice	Invoice	Due To Division 0	CLAASSEN, FREDERICK L	20121227115415	110648	(124.97)
1	232.99	A/P CLEARING-PEC	201212	12/19/2012	172608	Accounts Payable	Invoice	Invoice	Due To Division 0	FLOYD, MARTIE	20121227130336	110651	(112.21)
1	232.99	A/P CLEARING-PEC	201212	12/19/2012	172608	Accounts Payable	Invoice	Invoice	Due To Division 0	BELL, JAMES N	20121227130745	110644	(119.42)
1	232.99	A/P CLEARING-PEC	201212	12/19/2012	173640	Accounts Payable	Invoice	Invoice	Due To Division 0	DUNN, DON R	20130118145428	110866	(109.99)
1	232.99	A/P CLEARING-PEC	201212	12/20/2012	172349	E-Bill	Check	Check	Due To Division 0			0	(138.10)
1	232.99	A/P CLEARING-PEC	201212	12/20/2012	172350	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(821.03)
1	232.99	A/P CLEARING-PEC	201212	12/20/2012	172358	Interactive Voice Recognition	Check	Check	Due To Division 0			0	(101.00)
1	232.99	A/P CLEARING-PEC	201212	12/20/2012	172359	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(125.65)
1	232.99	A/P CLEARING-PEC	201212	12/20/2012	172394	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(44.74)
1	232.99	A/P CLEARING-PEC	201212	12/20/2012	172550	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(19.75)
1	232.99	A/P CLEARING-PEC	201212	12/21/2012	172399	E-Bill	Check	Check	Due To Division 0			0	(1,073.62)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201212	12/21/2012	172400	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(573.02)
1	232.99	A/P CLEARING-PEC	201212	12/21/2012	172408	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(166.43)
1	232.99	A/P CLEARING-PEC	201212	12/21/2012	172551	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(11.85)
1	232.99	A/P CLEARING-PEC	201212	12/21/2012	172551	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(7.90)
1	232.99	A/P CLEARING-PEC	201212	12/22/2012	172450	E-Bill	Check	Check	Due To Division 0			0	(103.65)
1	232.99	A/P CLEARING-PEC	201212	12/22/2012	172451	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(297.97)
1	232.99	A/P CLEARING-PEC	201212	12/23/2012	172453	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(132.74)
1	232.99	A/P CLEARING-PEC	201212	12/23/2012	172454	E-Bill	Check	Check	Due To Division 0			0	(191.18)
1	232.99	A/P CLEARING-PEC	201212	12/24/2012	172457	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(1,492.92)
1	232.99	A/P CLEARING-PEC	201212	12/24/2012	172459	E-Bill	Check	Check	Due To Division 0			0	(346.59)
1	232.99	A/P CLEARING-PEC	201212	12/24/2012	172552	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(71.10)
1	232.99	A/P CLEARING-PEC	201212	12/24/2012	172552	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(23.70)
1	232.99	A/P CLEARING-PEC	201212	12/24/2012	172606	Accounts Payable	Invoice	Invoice	TRFR 12/10 TO 12/23 PEC E-DEP SPEC-PEC	PIONEER ELECTRIC COOPERATIVE	20121227121256	1007157	13,385.23
1	232.99	A/P CLEARING-PEC	201212	12/25/2012	172493	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(28.80)
1	232.99	A/P CLEARING-PEC	201212	12/25/2012	172494	E-Bill	Check	Check	Due To Division 0			0	(118.69)
1	232.99	A/P CLEARING-PEC	201212	12/26/2012	172495	E-Bill	Check	Check	Due To Division 0			0	(124.38)
1	232.99	A/P CLEARING-PEC	201212	12/26/2012	172496	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(523.33)
1	232.99	A/P CLEARING-PEC	201212	12/26/2012	172497	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(365.87)
1	232.99	A/P CLEARING-PEC	201212	12/26/2012	172512	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20121226090306	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201212	12/26/2012	172520	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(50.00)
1	232.99	A/P CLEARING-PEC	201212	12/26/2012	172604	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(7.90)
1	232.99	A/P CLEARING-PEC	201212	12/26/2012	172604	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201212	12/27/2012	172561	E-Bill	Check	Check	Due To Division 0			0	(423.15)
1	232.99	A/P CLEARING-PEC	201212	12/27/2012	172562	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(851.53)
1	232.99	A/P CLEARING-PEC	201212	12/27/2012	172574	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(250.13)
1	232.99	A/P CLEARING-PEC	201212	12/27/2012	172656	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(19.75)
1	232.99	A/P CLEARING-PEC	201212	12/27/2012	172656	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(3.95)
1	232.99	A/P CLEARING-PEC	201212	12/27/2012	172909	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20130102093511	0	(44.40)
1	232.99	A/P CLEARING-PEC	201212	12/27/2012	172909	Accounts Payable	Invoice	Invoice	Due To Division 0	TOMSON, MILTON M.	20130102093950	0	(247.69)
1	232.99	A/P CLEARING-PEC	201212	12/27/2012	173515	Accounts Payable	Invoice	Invoice	Due To Division 0	LANDS' END BUSINESS OUTFITTERS	SIN433073	110828	(1,051.23)
1	232.99	A/P CLEARING-PEC	201212	12/28/2012	172629	E-Bill	Check	Check	Due To Division 0			0	(203.74)
1	232.99	A/P CLEARING-PEC	201212	12/28/2012	172630	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(745.53)
1	232.99	A/P CLEARING-PEC	201212	12/28/2012	172631	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(417.23)
1	232.99	A/P CLEARING-PEC	201212	12/28/2012	172642	Bank Reconciliation	Payment Void	Payment Void	Due To Division 0			0	467.79
1	232.99	A/P CLEARING-PEC	201212	12/28/2012	172654	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(138.74)
1	232.99	A/P CLEARING-PEC	201212	12/28/2012	172763	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(31.60)
1	232.99	A/P CLEARING-PEC	201212	12/28/2012	172763	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(11.85)
1	232.99	A/P CLEARING-PEC	201212	12/29/2012	172717	E-Bill	Check	Check	Due To Division 0			0	(111.71)
1	232.99	A/P CLEARING-PEC	201212	12/29/2012	172719	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0			0	(125.31)
1	232.99	A/P CLEARING-PEC	201212	12/30/2012	172720	E-Bill	Check	Check	Due To Division 0			0	(152.16)
1	232.99	A/P CLEARING-PEC	201212	12/30/2012	172721	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(52.88)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	169107	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC			0	(3,895.90)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	172518	Accounts Payable	Invoice	Invoice	Due To Division 0	VERIZON WIRELESS	2841337661	110731	(40.01)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	172724	E-Bill	Check	Check	Due To Division 0			0	(374.52)

**Southern Pioneer Electric Company - Expense from PEC 2012**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	172725	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0			0	(660.12)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	172726		Interactive Voice Recognition	VISA & MasterCard	Due To Division 0			0	(550.60)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	172747		Interactive Voice Recognition	Check	Due To Division 0			0	(77.78)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	172782	General Ledger	Journal Entry	12-10 RECLASS DELL SERVER	12-10 RECLASS DELL SERVER			0	(8,310.94)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	172862	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD			0	(98.75)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	172862	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK			0	(19.75)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	172905	Accounts Payable	Invoice	Invoice	Due To Division 0	BROWN DUPREE OIL CO INC	20130103133548	110687	(229.45)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	172920	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 MO I/C INT TO PEC			0	(323.53)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	172953	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CRCD-SPEC-OS			0	(39.50)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	172953	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CRCD-SPEC-OS			0	(27.65)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	172964	Material Inventory	Charge	Charge	Due To Division 0			0	(453.56)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	172978	Accounts Payable	Invoice	Invoice	NOV 2012 REIMBURSEMENT OF EXPENSE	PIONEER ELECTRIC COOPERATIVE	28219	1007428	72,535.77
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	173236	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	228774	110780	(1,120.00)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	173236	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	229079	110832	(9,756.14)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	173515	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	229532	110886	(12,196.80)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	173516	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0			0	(93,847.67)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	173525	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0			0	(5,721.77)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	173528	Fleet Management	Period-End	Period-End	Due To Division 0			0	(3,362.37)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	173574	Accounts Payable	Invoice	Invoice	Due To Division 0	NISC	229840	110832	(2,821.00)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	174081	General Ledger	Journal Entry	12-30 ADJ ACCRUED HOL PAY	12-30 ADJ ACCRUED HOL PAY			0	(144.00)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	174295	General Ledger	Journal Entry	12-33 CORR COMP LOAN	12-33 CORR COMP LOAN			0	(416.52)
1	232.99	A/P CLEARING-PEC	201212	12/31/2012	174331	Work Order	Direct Charge and Transfer	Direct Charge and Transfer	Due To Division 0			0	(129.94)

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(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
				1/1/2013					Beginning Balance					(381,343.95)
1	232.99	A/P CLEARING-PEC	201301	1/1/2013	172673	Accounts Payable	Invoice	Invoice	Due To Division 0	2688	ILLINOIS MUTUAL LIFE INS CO	20121227154333	110701	(1,001.88)
1	232.99	A/P CLEARING-PEC	201301	1/1/2013	173237	Accounts Payable	Invoice	Invoice	Due To Division 0	2831	BASIN TELECOMM	20130107161941	110814	(199.80)
1	232.99	A/P CLEARING-PEC	201301	1/1/2013	173891	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130122080722	0	(353.39)
1	232.99	A/P CLEARING-PEC	201301	1/1/2013	174045	General Ledger	Journal Entry	1-10 CORR CASH CLEARING	1-10 CORR CASH CLEARING				0	(181.43)
1	232.99	A/P CLEARING-PEC	201301	1/1/2013	174058	General Ledger	Journal Entry	1-11 CORR MWF PYMT	1-11 CORR MWF PYMT				0	(205.09)
1	232.99	A/P CLEARING-PEC	201301	1/2/2013	173640	Accounts Payable	Invoice	Invoice	Due To Division 0	1517	LANDS' END BUSINESS OUTFITTERS	SIN439534	110885	(1,977.92)
1	232.99	A/P CLEARING-PEC	201301	1/2/2013	172724	E-Bill	Check	Check	Due To Division 0				0	(687.43)
1	232.99	A/P CLEARING-PEC	201301	1/2/2013	172725	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(833.14)
1	232.99	A/P CLEARING-PEC	201301	1/2/2013	172785	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(327.25)
1	232.99	A/P CLEARING-PEC	201301	1/2/2013	172806	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(201.07)
1	232.99	A/P CLEARING-PEC	201301	1/2/2013	172808	E-Bill	Check	Check	Due To Division 0				0	(384.97)
1	232.99	A/P CLEARING-PEC	201301	1/2/2013	172959	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(11.85)
1	232.99	A/P CLEARING-PEC	201301	1/2/2013	172959	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(7.90)
1	232.99	A/P CLEARING-PEC	201301	1/3/2013	173640	Accounts Payable	Invoice	Invoice	Due To Division 0	1517	LANDS' END BUSINESS OUTFITTERS	SIN442725	110885	(1,374.12)
1	232.99	A/P CLEARING-PEC	201301	1/3/2013	172875	E-Bill	Check	Check	Due To Division 0				0	(334.07)
1	232.99	A/P CLEARING-PEC	201301	1/3/2013	172876	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(295.48)
1	232.99	A/P CLEARING-PEC	201301	1/3/2013	172878	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(527.58)
1	232.99	A/P CLEARING-PEC	201301	1/3/2013	172897	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(45.37)
1	232.99	A/P CLEARING-PEC	201301	1/3/2013	172903	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(29.87)
1	232.99	A/P CLEARING-PEC	201301	1/3/2013	172963	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(11.85)
1	232.99	A/P CLEARING-PEC	201301	1/3/2013	172963	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201301	1/4/2013	172931	E-Bill	Check	Check	Due To Division 0				0	(440.40)
1	232.99	A/P CLEARING-PEC	201301	1/4/2013	172932	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(69.72)
1	232.99	A/P CLEARING-PEC	201301	1/4/2013	172936	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(440.14)
1	232.99	A/P CLEARING-PEC	201301	1/4/2013	172940	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(52.56)
1	232.99	A/P CLEARING-PEC	201301	1/4/2013	172945	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(189.58)
1	232.99	A/P CLEARING-PEC	201301	1/4/2013	173012	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(27.65)
1	232.99	A/P CLEARING-PEC	201301	1/4/2013	173012	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(15.80)
1	232.99	A/P CLEARING-PEC	201301	1/5/2013	172976	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(356.93)
1	232.99	A/P CLEARING-PEC	201301	1/6/2013	172982	E-Bill	Check	Check	Due To Division 0				0	(90.00)
1	232.99	A/P CLEARING-PEC	201301	1/7/2013	172991	E-Bill	Check	Check	Due To Division 0				0	(199.98)
1	232.99	A/P CLEARING-PEC	201301	1/7/2013	172992	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(388.05)
1	232.99	A/P CLEARING-PEC	201301	1/7/2013	172999	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(300.58)
1	232.99	A/P CLEARING-PEC	201301	1/7/2013	173008	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(89.19)
1	232.99	A/P CLEARING-PEC	201301	1/7/2013	173907	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(82.95)
1	232.99	A/P CLEARING-PEC	201301	1/7/2013	173907	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(23.70)
1	232.99	A/P CLEARING-PEC	201301	1/8/2013	174177	Accounts Payable	Invoice	Invoice	Due To Division 0	573	CDW DIRECT LLC	W156344	110922	(949.41)
1	232.99	A/P CLEARING-PEC	201301	1/8/2013	173045	E-Bill	Check	Check	Due To Division 0				0	(214.20)
1	232.99	A/P CLEARING-PEC	201301	1/8/2013	173046	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(100.00)
1	232.99	A/P CLEARING-PEC	201301	1/8/2013	173047	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(98.17)
1	232.99	A/P CLEARING-PEC	201301	1/8/2013	173048	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(593.54)
1	232.99	A/P CLEARING-PEC	201301	1/8/2013	173908	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(7.90)
1	232.99	A/P CLEARING-PEC	201301	1/9/2013	173891	Accounts Payable	Invoice	Invoice	Due To Division 0	2374	VERIZON WIRELESS	2855800065	110900	(40.01)
1	232.99	A/P CLEARING-PEC	201301	1/9/2013	173081	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(81.60)
1	232.99	A/P CLEARING-PEC	201301	1/9/2013	173909	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(23.70)
1	232.99	A/P CLEARING-PEC	201301	1/9/2013	173909	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(7.90)
1	232.99	A/P CLEARING-PEC	201301	1/10/2013	174244	Accounts Payable	Invoice	Invoice	Due To Division 0	1077	SCOTT, CHANTRY C	20130131101007	110958	(33.90)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201301	1/10/2013	173139	E-Bill	Check	Check	Due To Division 0				0	(634.80)
1	232.99	A/P CLEARING-PEC	201301	1/10/2013	173140	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(671.56)
1	232.99	A/P CLEARING-PEC	201301	1/10/2013	173151	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(184.52)
1	232.99	A/P CLEARING-PEC	201301	1/10/2013	173152	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(99.63)
1	232.99	A/P CLEARING-PEC	201301	1/10/2013	173911	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(27.65)
1	232.99	A/P CLEARING-PEC	201301	1/11/2013	173285	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130111093343	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201301	1/11/2013	173269	E-Bill	Check	Check	Due To Division 0				0	(3,850.88)
1	232.99	A/P CLEARING-PEC	201301	1/11/2013	173270	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(356.00)
1	232.99	A/P CLEARING-PEC	201301	1/11/2013	173280	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(277.09)
1	232.99	A/P CLEARING-PEC	201301	1/11/2013	173284	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(465.80)
1	232.99	A/P CLEARING-PEC	201301	1/11/2013	173912	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(3.95)
1	232.99	A/P CLEARING-PEC	201301	1/11/2013	173912	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(15.80)
1	232.99	A/P CLEARING-PEC	201301	1/13/2013	173346	E-Bill	Check	Check	Due To Division 0				0	(436.30)
1	232.99	A/P CLEARING-PEC	201301	1/13/2013	173347	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(662.59)
1	232.99	A/P CLEARING-PEC	201301	1/13/2013	173348	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(80.00)
1	232.99	A/P CLEARING-PEC	201301	1/13/2013	173349	E-Bill	Check	Check	Due To Division 0				0	(479.10)
1	232.99	A/P CLEARING-PEC	201301	1/14/2013	173351	E-Bill	Check	Check	Due To Division 0				0	(1,119.37)
1	232.99	A/P CLEARING-PEC	201301	1/14/2013	173352	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(292.40)
1	232.99	A/P CLEARING-PEC	201301	1/14/2013	173364	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(415.53)
1	232.99	A/P CLEARING-PEC	201301	1/14/2013	173913	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(98.75)
1	232.99	A/P CLEARING-PEC	201301	1/14/2013	173913	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(51.35)
1	232.99	A/P CLEARING-PEC	201301	1/15/2013	173445	Utility Billing	Remittance	Remittance	Due To Division 0				0	(182.02)
1	232.99	A/P CLEARING-PEC	201301	1/15/2013	173413	E-Bill	Check	Check	Due To Division 0				0	(315.94)
1	232.99	A/P CLEARING-PEC	201301	1/15/2013	173414	E-Bill	Discover Card	Discover Card	Due To Division 0				0	(46.34)
1	232.99	A/P CLEARING-PEC	201301	1/15/2013	173415	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(381.27)
1	232.99	A/P CLEARING-PEC	201301	1/15/2013	173416	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(748.24)
1	232.99	A/P CLEARING-PEC	201301	1/15/2013	173441	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(93.46)
1	232.99	A/P CLEARING-PEC	201301	1/15/2013	173448	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(5.00)
1	232.99	A/P CLEARING-PEC	201301	1/15/2013	173591	Accounts Payable	Invoice	Invoice	TRANSFER 12/23 TO 1/10 PEC E-DEPOSITS	300	PIONEER ELECTRIC COOPERATIVE	201301-01102013	1007340	16,885.26
1	232.99	A/P CLEARING-PEC	201301	1/15/2013	173915	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(7.90)
1	232.99	A/P CLEARING-PEC	201301	1/15/2013	173915	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(19.75)
1	232.99	A/P CLEARING-PEC	201301	1/16/2013	173492	Utility Billing	Remittance	Remittance	Due To Division 0				0	(139.00)
1	232.99	A/P CLEARING-PEC	201301	1/16/2013	173507	Utility Billing	Remittance	Remittance	Due To Division 0				0	(127.88)
1	232.99	A/P CLEARING-PEC	201301	1/16/2013	174595	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201301-168	0	(46.80)
1	232.99	A/P CLEARING-PEC	201301	1/16/2013	174595	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201301-207	0	(1,714.83)
1	232.99	A/P CLEARING-PEC	201301	1/16/2013	174595	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201301-209	0	(325.43)
1	232.99	A/P CLEARING-PEC	201301	1/16/2013	173472	E-Bill	Check	Check	Due To Division 0				0	(662.36)
1	232.99	A/P CLEARING-PEC	201301	1/16/2013	173473	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,440.34)
1	232.99	A/P CLEARING-PEC	201301	1/16/2013	173475	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(156.00)
1	232.99	A/P CLEARING-PEC	201301	1/16/2013	173917	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(23.70)
1	232.99	A/P CLEARING-PEC	201301	1/16/2013	173917	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(15.80)
1	232.99	A/P CLEARING-PEC	201301	1/17/2013	173526	E-Bill	Check	Check	Due To Division 0				0	(327.40)
1	232.99	A/P CLEARING-PEC	201301	1/17/2013	173527	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(235.17)
1	232.99	A/P CLEARING-PEC	201301	1/17/2013	173536	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(572.00)
1	232.99	A/P CLEARING-PEC	201301	1/17/2013	173547	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(38.95)
1	232.99	A/P CLEARING-PEC	201301	1/17/2013	173577	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(60.09)
1	232.99	A/P CLEARING-PEC	201301	1/17/2013	173919	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(47.40)
1	232.99	A/P CLEARING-PEC	201301	1/17/2013	173919	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(11.85)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201301	1/18/2013	173623	Utility Billing	Remittance	Remittance	Due To Division 0				0	(237.10)
1	232.99	A/P CLEARING-PEC	201301	1/18/2013	173642	Utility Billing	Remittance	Remittance	Due To Division 0				0	(103.78)
1	232.99	A/P CLEARING-PEC	201301	1/18/2013	173601	E-Bill	Check	Check	Due To Division 0				0	(1,169.84)
1	232.99	A/P CLEARING-PEC	201301	1/18/2013	173602	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,082.63)
1	232.99	A/P CLEARING-PEC	201301	1/18/2013	173619	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(116.96)
1	232.99	A/P CLEARING-PEC	201301	1/18/2013	173921	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(15.80)
1	232.99	A/P CLEARING-PEC	201301	1/18/2013	173921	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201301	1/19/2013	173656	E-Bill	Check	Check	Due To Division 0				0	(782.17)
1	232.99	A/P CLEARING-PEC	201301	1/19/2013	173657	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(153.86)
1	232.99	A/P CLEARING-PEC	201301	1/20/2013	173659	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(314.80)
1	232.99	A/P CLEARING-PEC	201301	1/21/2013	173664	E-Bill	Check	Check	Due To Division 0				0	(73.06)
1	232.99	A/P CLEARING-PEC	201301	1/21/2013	173666	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(37.64)
1	232.99	A/P CLEARING-PEC	201301	1/21/2013	173689	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(68.23)
1	232.99	A/P CLEARING-PEC	201301	1/22/2013	173714	E-Bill	Check	Check	Due To Division 0				0	(118.99)
1	232.99	A/P CLEARING-PEC	201301	1/22/2013	173715	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(61.82)
1	232.99	A/P CLEARING-PEC	201301	1/22/2013	173716	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(134.98)
1	232.99	A/P CLEARING-PEC	201301	1/22/2013	173732	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(262.30)
1	232.99	A/P CLEARING-PEC	201301	1/22/2013	173740	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(132.41)
1	232.99	A/P CLEARING-PEC	201301	1/22/2013	173923	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(82.95)
1	232.99	A/P CLEARING-PEC	201301	1/22/2013	173923	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(43.45)
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	174177	Accounts Payable	Invoice	Invoice	Due To Division 0	101	ALEXANDER, ALFRED	20130129155150	110912	(466.67)
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	174177	Accounts Payable	Invoice	Invoice	Due To Division 0	200	RUBART, PERRY E	20130129151021	110957	(456.64)
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	174177	Accounts Payable	Invoice	Invoice	Due To Division 0	211	STODDARD, RALPH D	20130129154418	110966	(467.23)
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	174177	Accounts Payable	Invoice	Invoice	Due To Division 0	240	WINGER, MELVIN	20130129155529	110974	(454.24)
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	174177	Accounts Payable	Invoice	Invoice	Due To Division 0	2887	JURY, JOHN R	20130129145125	110941	(435.03)
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	174177	Accounts Payable	Invoice	Invoice	Due To Division 0	533	DUNN, DON R	20130129150043	110927	(302.54)
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	174177	Accounts Payable	Invoice	Invoice	Due To Division 0	605	CLAASSEN, FREDERICK L	20130129152038	110925	(532.78)
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	174177	Accounts Payable	Invoice	Invoice	Due To Division 0	674	FLOYD, MARTIE	20130129144601	110930	(451.98)
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	174177	Accounts Payable	Invoice	Invoice	Due To Division 0	779	BELL, JAMES N	20130129150630	110916	(452.27)
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	173813	E-Bill	Check	Check	Due To Division 0				0	(773.38)
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	173814	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(109.78)
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	173825	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(140.60)
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	173922	Accounts Payable	Invoice	Invoice	TRANSFER 1/10-1/17 PEC E-DEPOSITS	300	PIONEER ELECTRIC COOPERATIVE	20130124112040	1007429	14,443.27
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	173924	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(7.90)
1	232.99	A/P CLEARING-PEC	201301	1/23/2013	173924	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201301	1/24/2013	173876	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(536.35)
1	232.99	A/P CLEARING-PEC	201301	1/24/2013	173887	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(250.87)
1	232.99	A/P CLEARING-PEC	201301	1/24/2013	173890	E-Bill	Check	Check	Due To Division 0				0	(225.36)
1	232.99	A/P CLEARING-PEC	201301	1/24/2013	173965	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(7.90)
1	232.99	A/P CLEARING-PEC	201301	1/24/2013	173965	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(19.75)
1	232.99	A/P CLEARING-PEC	201301	1/25/2013	174079	Material Inventory	Charge	Charge	Due To Division 0				0	(950.87)
1	232.99	A/P CLEARING-PEC	201301	1/25/2013	173943	E-Bill	Check	Check	Due To Division 0				0	(47.75)
1	232.99	A/P CLEARING-PEC	201301	1/25/2013	173944	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(531.12)
1	232.99	A/P CLEARING-PEC	201301	1/25/2013	173945	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(197.63)
1	232.99	A/P CLEARING-PEC	201301	1/25/2013	173987	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(220.67)
1	232.99	A/P CLEARING-PEC	201301	1/25/2013	174134	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(15.80)
1	232.99	A/P CLEARING-PEC	201301	1/25/2013	174134	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(3.95)
1	232.99	A/P CLEARING-PEC	201301	1/26/2013	174019	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(906.45)
1	232.99	A/P CLEARING-PEC	201301	1/27/2013	174021	E-Bill	Check	Check	Due To Division 0				0	(26.00)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201301	1/27/2013	174022	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(157.16)
1	232.99	A/P CLEARING-PEC	201301	1/28/2013	174049	Utility Billing	Remittance	REMIT	Due To Division 0				0	(344.92)
1	232.99	A/P CLEARING-PEC	201301	1/28/2013	174024	E-Bill	Check	Check	Due To Division 0				0	(792.67)
1	232.99	A/P CLEARING-PEC	201301	1/28/2013	174025	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(903.54)
1	232.99	A/P CLEARING-PEC	201301	1/28/2013	174026	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(286.76)
1	232.99	A/P CLEARING-PEC	201301	1/28/2013	174047	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(340.50)
1	232.99	A/P CLEARING-PEC	201301	1/28/2013	174136	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(82.95)
1	232.99	A/P CLEARING-PEC	201301	1/28/2013	174136	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201301	1/28/2013	174136	General Ledger	Journal Entry	PEC DAILY CASH	RETURNED ECK FEE REVERSAL				0	3.95
1	232.99	A/P CLEARING-PEC	201301	1/29/2013	174064	E-Bill	Check	Check	Due To Division 0				0	(536.06)
1	232.99	A/P CLEARING-PEC	201301	1/29/2013	174065	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(736.39)
1	232.99	A/P CLEARING-PEC	201301	1/29/2013	174066	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(129.48)
1	232.99	A/P CLEARING-PEC	201301	1/29/2013	174085	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(102.93)
1	232.99	A/P CLEARING-PEC	201301	1/29/2013	174184	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(7.90)
1	232.99	A/P CLEARING-PEC	201301	1/29/2013	174184	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201301	1/30/2013	174140	E-Bill	Check	Check	Due To Division 0				0	(157.13)
1	232.99	A/P CLEARING-PEC	201301	1/30/2013	174141	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(347.43)
1	232.99	A/P CLEARING-PEC	201301	1/30/2013	174142	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(118.22)
1	232.99	A/P CLEARING-PEC	201301	1/30/2013	174174	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(122.40)
1	232.99	A/P CLEARING-PEC	201301	1/30/2013	174222	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(43.45)
1	232.99	A/P CLEARING-PEC	201301	1/30/2013	174222	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(15.80)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	173242	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC				0	(4,472.20)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174382	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 MO I/C INT TO PEC				0	(753.35)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174538	Accounts Payable	Invoice	Invoice	DECEMBER 2012 REIMBURSEMENT OF EXPENSE	300	PIONEER ELECTRIC COOPERATIVE	28332	1007729	55,734.08
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174538	Accounts Payable	Invoice	Invoice	4TH QTR MANAGEMENT SERVICES	300	PIONEER ELECTRIC COOPERATIVE	28334	1007730	381,874.34
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174593	Accounts Payable	Invoice	Invoice	Due To Division 0	113	BROWN DUPREE OIL CO INC	20130205184015	110986	(212.62)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174593	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	2013-01CELLPHONE	110990	(112.50)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174593	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	231256	111089	(1,120.00)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174594	Accounts Payable	Invoice	Invoice	Due To Division 0	536	ULYSSES CAR WASH	8014	111047	(20.00)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174632	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	231430	111089	(9,766.59)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174814	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0				0	(115,365.82)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174815	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	231968	111089	(14,248.76)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174817	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0				0	(3,952.84)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174954	Fleet Management	Period-End	Period-End	Due To Division 0				0	(2,064.32)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174191	E-Bill	Check	Check	Due To Division 0				0	(1,489.36)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174192	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(373.70)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174193	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(146.30)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174206	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(110.69)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174273	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(27.65)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174273	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(7.90)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174447	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CRCD-SPEC-OS				0	(35.55)
1	232.99	A/P CLEARING-PEC	201301	1/31/2013	174447	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CK-SPEC-OS				0	(31.60)
1	232.99	A/P CLEARING-PEC	201302	2/1/2013	173892	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130124095019	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201302	2/1/2013	173990	Accounts Payable	Invoice	Invoice	Due To Division 0	2688	ILLINOIS MUTUAL LIFE INS CO	20130125144231	110938	(1,395.64)
1	232.99	A/P CLEARING-PEC	201302	2/1/2013	174593	Accounts Payable	Invoice	Invoice	Due To Division 0	2831	BASIN TELECOMM	20130205191518	110981	(99.90)
1	232.99	A/P CLEARING-PEC	201302	2/1/2013	175176	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	232692	111150	(2,244.37)
1	232.99	A/P CLEARING-PEC	201302	2/1/2013	174249	E-Bill	Check	Check	Due To Division 0				0	(584.54)
1	232.99	A/P CLEARING-PEC	201302	2/1/2013	174250	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(769.99)
1	232.99	A/P CLEARING-PEC	201302	2/1/2013	174251	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(81.03)



**Southern Pioneer Electric Company - Expense from PEC 2013**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201302	2/1/2013	174271	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(165.83)
1	232.99	A/P CLEARING-PEC	201302	2/1/2013	174300	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(310.10)
1	232.99	A/P CLEARING-PEC	201302	2/1/2013	175671	General Ledger	Journal Entry	PEC DAILY CASH	RETURNED ECK FEE REVERSAL				0	3.95
1	232.99	A/P CLEARING-PEC	201302	2/1/2013	175671	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(3.95)
1	232.99	A/P CLEARING-PEC	201302	2/2/2013	174310	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(121.53)
1	232.99	A/P CLEARING-PEC	201302	2/2/2013	174311	E-Bill	Check	Check	Due To Division 0				0	(101.98)
1	232.99	A/P CLEARING-PEC	201302	2/3/2013	174314	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(402.67)
1	232.99	A/P CLEARING-PEC	201302	2/4/2013	174593	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	2013-02CELLPHONE	110990	(37.50)
1	232.99	A/P CLEARING-PEC	201302	2/4/2013	174316	E-Bill	Check	Check	Due To Division 0				0	(120.43)
1	232.99	A/P CLEARING-PEC	201302	2/4/2013	174340	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(68.94)
1	232.99	A/P CLEARING-PEC	201302	2/4/2013	174340	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(137.60)
1	232.99	A/P CLEARING-PEC	201302	2/4/2013	174349	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(487.89)
1	232.99	A/P CLEARING-PEC	201302	2/4/2013	174448	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(31.60)
1	232.99	A/P CLEARING-PEC	201302	2/4/2013	174448	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(19.75)
1	232.99	A/P CLEARING-PEC	201302	2/4/2013	174448	General Ledger	Journal Entry	PEC DAILY CASH	RETURNED ECK FEE REVERSAL				0	3.95
1	232.99	A/P CLEARING-PEC	201302	2/5/2013	174412	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	100.82
1	232.99	A/P CLEARING-PEC	201302	2/5/2013	174385	E-Bill	Check	Check	Due To Division 0				0	(105.34)
1	232.99	A/P CLEARING-PEC	201302	2/5/2013	174386	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(786.85)
1	232.99	A/P CLEARING-PEC	201302	2/5/2013	174398	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(274.70)
1	232.99	A/P CLEARING-PEC	201302	2/5/2013	174490	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(7.90)
1	232.99	A/P CLEARING-PEC	201302	2/5/2013	174490	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201302	2/6/2013	174454	E-Bill	Check	Check	Due To Division 0				0	(516.30)
1	232.99	A/P CLEARING-PEC	201302	2/6/2013	174455	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,017.40)
1	232.99	A/P CLEARING-PEC	201302	2/6/2013	174477	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(620.62)
1	232.99	A/P CLEARING-PEC	201302	2/6/2013	174478	Kiosk	Discover Card	Discover Card	Due To Division 0				0	(50.00)
1	232.99	A/P CLEARING-PEC	201302	2/6/2013	174480	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(51.89)
1	232.99	A/P CLEARING-PEC	201302	2/6/2013	174494	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(100.00)
1	232.99	A/P CLEARING-PEC	201302	2/6/2013	174621	Accounts Payable	Invoice	Invoice	TRANSFER 1/17-2/5 PEC E-DEPOSITS IN SPEC	300	PIONEER ELECTRIC COOPERATIVE	201302-300	1007577	19,439.60
1	232.99	A/P CLEARING-PEC	201302	2/6/2013	175282	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(19.75)
1	232.99	A/P CLEARING-PEC	201302	2/6/2013	175282	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(3.95)
1	232.99	A/P CLEARING-PEC	201302	2/7/2013	174520	E-Bill	Check	Check	Due To Division 0				0	(849.26)
1	232.99	A/P CLEARING-PEC	201302	2/7/2013	174521	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(225.31)
1	232.99	A/P CLEARING-PEC	201302	2/7/2013	174522	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(92.81)
1	232.99	A/P CLEARING-PEC	201302	2/7/2013	174536	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(1,085.70)
1	232.99	A/P CLEARING-PEC	201302	2/7/2013	174537	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(100.00)
1	232.99	A/P CLEARING-PEC	201302	2/7/2013	175288	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(27.65)
1	232.99	A/P CLEARING-PEC	201302	2/7/2013	175288	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(15.80)
1	232.99	A/P CLEARING-PEC	201302	2/8/2013	174599	E-Bill	Check	Check	Due To Division 0				0	(1,099.61)
1	232.99	A/P CLEARING-PEC	201302	2/8/2013	174600	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(609.94)
1	232.99	A/P CLEARING-PEC	201302	2/8/2013	174612	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(79.17)
1	232.99	A/P CLEARING-PEC	201302	2/8/2013	174618	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(390.24)
1	232.99	A/P CLEARING-PEC	201302	2/8/2013	175314	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(51.35)
1	232.99	A/P CLEARING-PEC	201302	2/8/2013	175314	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(19.75)
1	232.99	A/P CLEARING-PEC	201302	2/9/2013	175161	Accounts Payable	Invoice	Invoice	Due To Division 0	2374	VERIZON WIRELESS	201302 SPEC CELL	1007701	(9.74)
1	232.99	A/P CLEARING-PEC	201302	2/9/2013	174638	E-Bill	Check	Check	Due To Division 0				0	(422.82)
1	232.99	A/P CLEARING-PEC	201302	2/9/2013	174639	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(353.08)
1	232.99	A/P CLEARING-PEC	201302	2/10/2013	174641	E-Bill	Check	Check	Due To Division 0				0	(149.01)
1	232.99	A/P CLEARING-PEC	201302	2/11/2013	174661	Utility Billing	Remittance	Remittance	Due To Division 0				0	(305.29)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201302	2/11/2013	174673	Utility Billing	Remittance	Remittance	Due To Division 0				0	(1,088.75)
1	232.99	A/P CLEARING-PEC	201302	2/11/2013	174800	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130211121328	0	(133.29)
1	232.99	A/P CLEARING-PEC	201302	2/11/2013	174644	E-Bill	Check	Check	Due To Division 0				0	(314.72)
1	232.99	A/P CLEARING-PEC	201302	2/11/2013	174645	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(142.85)
1	232.99	A/P CLEARING-PEC	201302	2/11/2013	174646	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(411.66)
1	232.99	A/P CLEARING-PEC	201302	2/11/2013	174647	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,655.73)
1	232.99	A/P CLEARING-PEC	201302	2/11/2013	175315	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(51.35)
1	232.99	A/P CLEARING-PEC	201302	2/11/2013	175315	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(35.55)
1	232.99	A/P CLEARING-PEC	201302	2/12/2013	174715	E-Bill	Check	Check	Due To Division 0				0	(565.84)
1	232.99	A/P CLEARING-PEC	201302	2/12/2013	174716	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,065.18)
1	232.99	A/P CLEARING-PEC	201302	2/12/2013	174740	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(373.39)
1	232.99	A/P CLEARING-PEC	201302	2/12/2013	174742	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(108.63)
1	232.99	A/P CLEARING-PEC	201302	2/12/2013	174746	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(140.52)
1	232.99	A/P CLEARING-PEC	201302	2/12/2013	174760	E-Bill	Discover Card	Discover Card	Due To Division 0				0	(50.76)
1	232.99	A/P CLEARING-PEC	201302	2/12/2013	175316	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(15.80)
1	232.99	A/P CLEARING-PEC	201302	2/13/2013	174798	Utility Billing	Remittance	Remittance	Due To Division 0				0	(228.82)
1	232.99	A/P CLEARING-PEC	201302	2/13/2013	174816	Accounts Payable	Invoice	Invoice	Due To Division 0	191	PERRYS TIRE & SUPPLY INC	255459	111192	(63.73)
1	232.99	A/P CLEARING-PEC	201302	2/13/2013	174766	E-Bill	Check	Check	Due To Division 0				0	(301.14)
1	232.99	A/P CLEARING-PEC	201302	2/13/2013	174767	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(458.73)
1	232.99	A/P CLEARING-PEC	201302	2/13/2013	174775	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(114.47)
1	232.99	A/P CLEARING-PEC	201302	2/13/2013	175317	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(39.50)
1	232.99	A/P CLEARING-PEC	201302	2/13/2013	175317	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(15.80)
1	232.99	A/P CLEARING-PEC	201302	2/14/2013	174862	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	96.86
1	232.99	A/P CLEARING-PEC	201302	2/14/2013	174863	Utility Billing	Remittance	Remittance	Due To Division 0				0	(352.32)
1	232.99	A/P CLEARING-PEC	201302	2/14/2013	175176	Accounts Payable	Invoice	Invoice	Due To Division 0	688	FEDEX	2-177-04449	111137	(87.92)
1	232.99	A/P CLEARING-PEC	201302	2/14/2013	176077	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201302-151	2033	(70.69)
1	232.99	A/P CLEARING-PEC	201302	2/14/2013	176077	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201302-162P	2033	(116.43)
1	232.99	A/P CLEARING-PEC	201302	2/14/2013	174822	E-Bill	Check	Check	Due To Division 0				0	(555.12)
1	232.99	A/P CLEARING-PEC	201302	2/14/2013	174823	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(144.18)
1	232.99	A/P CLEARING-PEC	201302	2/14/2013	174836	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(159.13)
1	232.99	A/P CLEARING-PEC	201302	2/14/2013	175318	General Ledger	Journal Entry	PEC DAILY CASH	RETURNED ECK FEE REVERSAL				0	3.95
1	232.99	A/P CLEARING-PEC	201302	2/14/2013	175318	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(35.55)
1	232.99	A/P CLEARING-PEC	201302	2/14/2013	175318	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(3.95)
1	232.99	A/P CLEARING-PEC	201302	2/15/2013	174425	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130205113032	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201302	2/15/2013	174885	E-Bill	Check	Check	Due To Division 0				0	(612.60)
1	232.99	A/P CLEARING-PEC	201302	2/15/2013	174886	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(678.49)
1	232.99	A/P CLEARING-PEC	201302	2/15/2013	174895	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(364.44)
1	232.99	A/P CLEARING-PEC	201302	2/15/2013	174899	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(601.74)
1	232.99	A/P CLEARING-PEC	201302	2/15/2013	174917	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(115.48)
1	232.99	A/P CLEARING-PEC	201302	2/15/2013	175319	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(19.75)
1	232.99	A/P CLEARING-PEC	201302	2/15/2013	175319	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201302	2/16/2013	174964	E-Bill	Check	Check	Due To Division 0				0	(607.29)
1	232.99	A/P CLEARING-PEC	201302	2/16/2013	174965	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(616.49)
1	232.99	A/P CLEARING-PEC	201302	2/17/2013	174967	E-Bill	Check	Check	Due To Division 0				0	(517.87)
1	232.99	A/P CLEARING-PEC	201302	2/18/2013	174970	E-Bill	Check	Check	Due To Division 0				0	(120.26)
1	232.99	A/P CLEARING-PEC	201302	2/18/2013	174971	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,099.53)
1	232.99	A/P CLEARING-PEC	201302	2/18/2013	174972	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(189.11)
1	232.99	A/P CLEARING-PEC	201302	2/19/2013	175025	E-Bill	Check	Check	Due To Division 0				0	(239.05)

Southern Pioneer Electric Company - Expense from PEC 2013  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201302	2/19/2013	175027	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(438.95)
1	232.99	A/P CLEARING-PEC	201302	2/19/2013	175037	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(125.31)
1	232.99	A/P CLEARING-PEC	201302	2/19/2013	175320	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(55.30)
1	232.99	A/P CLEARING-PEC	201302	2/19/2013	175320	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(35.55)
1	232.99	A/P CLEARING-PEC	201302	2/20/2013	175090	E-Bill	Check	Check	Due To Division 0				0	(208.02)
1	232.99	A/P CLEARING-PEC	201302	2/20/2013	175091	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(51.00)
1	232.99	A/P CLEARING-PEC	201302	2/20/2013	175161	Accounts Payable	Invoice	Invoice	TRANSFER 2/5-2/14 PEC E-DEPOSITS SPEC-PE	300	PIONEER ELECTRIC COOPERATIVE	201302-E-DEPOSIT	1007689	15,376.29
1	232.99	A/P CLEARING-PEC	201302	2/20/2013	175322	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(3.95)
1	232.99	A/P CLEARING-PEC	201302	2/20/2013	175322	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(23.70)
1	232.99	A/P CLEARING-PEC	201302	2/21/2013	175143	E-Bill	Check	Check	Due To Division 0				0	(682.63)
1	232.99	A/P CLEARING-PEC	201302	2/21/2013	175144	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(594.86)
1	232.99	A/P CLEARING-PEC	201302	2/21/2013	175145	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(209.00)
1	232.99	A/P CLEARING-PEC	201302	2/21/2013	175324	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(31.60)
1	232.99	A/P CLEARING-PEC	201302	2/21/2013	175324	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(7.90)
1	232.99	A/P CLEARING-PEC	201302	2/22/2013	175185	E-Bill	Check	Check	Due To Division 0				0	(615.57)
1	232.99	A/P CLEARING-PEC	201302	2/22/2013	175186	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(79.62)
1	232.99	A/P CLEARING-PEC	201302	2/22/2013	175187	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(138.83)
1	232.99	A/P CLEARING-PEC	201302	2/22/2013	175199	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(389.53)
1	232.99	A/P CLEARING-PEC	201302	2/22/2013	175326	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(3.95)
1	232.99	A/P CLEARING-PEC	201302	2/22/2013	175326	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(19.75)
1	232.99	A/P CLEARING-PEC	201302	2/23/2013	175232	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(493.57)
1	232.99	A/P CLEARING-PEC	201302	2/23/2013	175234	E-Bill	Check	Check	Due To Division 0				0	(111.01)
1	232.99	A/P CLEARING-PEC	201302	2/24/2013	175237	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(396.52)
1	232.99	A/P CLEARING-PEC	201302	2/24/2013	175238	E-Bill	Check	Check	Due To Division 0				0	(74.52)
1	232.99	A/P CLEARING-PEC	201302	2/25/2013	175265	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	134.98
1	232.99	A/P CLEARING-PEC	201302	2/25/2013	175239	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(109.00)
1	232.99	A/P CLEARING-PEC	201302	2/25/2013	175246	E-Bill	Check	Check	Due To Division 0				0	(146.35)
1	232.99	A/P CLEARING-PEC	201302	2/25/2013	175250	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(103.17)
1	232.99	A/P CLEARING-PEC	201302	2/25/2013	175268	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(105.32)
1	232.99	A/P CLEARING-PEC	201302	2/25/2013	175347	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(47.40)
1	232.99	A/P CLEARING-PEC	201302	2/25/2013	175347	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(19.75)
1	232.99	A/P CLEARING-PEC	201302	2/26/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	2061	VAN SLYKE BODY SHOP INC	20130305091333	111307	(160.95)
1	232.99	A/P CLEARING-PEC	201302	2/26/2013	175298	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(272.04)
1	232.99	A/P CLEARING-PEC	201302	2/26/2013	175299	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(35.00)
1	232.99	A/P CLEARING-PEC	201302	2/26/2013	175323	E-Bill	Check	Check	Due To Division 0				0	(289.56)
1	232.99	A/P CLEARING-PEC	201302	2/26/2013	175409	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(15.80)
1	232.99	A/P CLEARING-PEC	201302	2/26/2013	175409	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(3.95)
1	232.99	A/P CLEARING-PEC	201302	2/27/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	101	ALEXANDER, ALFRED	20130306114137	111218	(115.82)
1	232.99	A/P CLEARING-PEC	201302	2/27/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	200	RUBART, PERRY E	20130306082858	111283	(303.40)
1	232.99	A/P CLEARING-PEC	201302	2/27/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	211	STODDARD, RALPH D	20130306114006	111293	(119.21)
1	232.99	A/P CLEARING-PEC	201302	2/27/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	240	WINGER, MELVIN	20130306114316	111309	(114.69)
1	232.99	A/P CLEARING-PEC	201302	2/27/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	2887	JURY, JOHN R	20130306092520	111257	(112.43)
1	232.99	A/P CLEARING-PEC	201302	2/27/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	533	DUNN, DON R	20130306114458	111240	(110.17)
1	232.99	A/P CLEARING-PEC	201302	2/27/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	605	CLAASSEN, FREDERICK L	20130306101908	111237	(125.43)
1	232.99	A/P CLEARING-PEC	201302	2/27/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	674	FLOYD, MARTIE	20130306113808	111244	(112.43)
1	232.99	A/P CLEARING-PEC	201302	2/27/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	779	BELL, JAMES N	20130306100920	111226	(119.78)
1	232.99	A/P CLEARING-PEC	201302	2/27/2013	175358	E-Bill	Check	Check	Due To Division 0				0	(599.57)
1	232.99	A/P CLEARING-PEC	201302	2/27/2013	175359	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,047.94)
1	232.99	A/P CLEARING-PEC	201302	2/27/2013	175374	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(385.52)

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(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201302	2/27/2013	175809	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(15.80)
1	232.99	A/P CLEARING-PEC	201302	2/27/2013	175809	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	173254	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC				0	(4,472.20)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	175704	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 MO I/C INT TO PEC				0	(976.09)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	113	BROWN DUPREE OIL CO INC	20130304141151	111229	(176.34)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130305143441	2035	(64.79)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	175880	Accounts Payable	Invoice	Invoice	Due To Division 0	1414	BOB HOWARD PARTS DISTRIBUTION CENTER	2824415	111228	(46.95)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	175880	Accounts Payable	Invoice	Invoice	Due To Division 0	536	ULYSSES CAR WASH	8062	111302	(20.00)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	175897	Accounts Payable	Invoice	Invoice	JAN 2013 REIMBURSEMENT OF EXPENSE	300	PIONEER ELECTRIC COOPERATIVE	28427	1007924	47,384.73
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	176172	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0				0	(104,663.43)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	176192	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0				0	(3,682.53)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	176223	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	233664	111334	(9,766.59)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	176223	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	234231	111334	(13,099.86)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	176240	Fleet Management	Period-End	Period-End	Due To Division 0				0	(3,625.73)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	176303	Work Order	Direct Charge and Transfer	Direct Charge and Transfer	Due To Division 0				0	(30.44)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	176305	Work Order	Direct Charge and Transfer	Direct Charge and Transfer	Due To Division 0				0	(99.50)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	175435	E-Bill	Check	Check	Due To Division 0				0	(262.00)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	175436	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(758.20)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	175437	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(252.91)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	175810	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(7.90)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	175810	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(15.80)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	175811	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CRCD-SPEC-OS				0	(67.15)
1	232.99	A/P CLEARING-PEC	201302	2/28/2013	175811	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CK-SPEC-OS				0	(3.95)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	175109	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130220111934	0	(2,169.75)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	175544	Utility Billing	Remittance	REMIT	Due To Division 0				0	(303.00)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	175551	Bank Reconciliation	Payment Void	Payment Void	Due To Division 0				0	77.62
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	2831	BASIN TELECOMM	20130304153816	111224	(99.90)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	176481	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	234555	111380	(1,852.56)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	176683	General Ledger	Journal Entry	3-9 CORR FEB MWF DUE TO/FROM ACCTG	3-9 CORR FEB MWF DUE TO/FROM ACCTS				0	1,975.18
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	176818	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT TO PEC-FEB				0	(286.13)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	177216	Accounts Payable	Invoice	Invoice	Due To Division 0	101	ALEXANDER, ALFRED	201303-101	111446	(115.82)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	177216	Accounts Payable	Invoice	Invoice	Due To Division 0	200	RUBART, PERRY E	201303-200	111467	(100.00)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	177216	Accounts Payable	Invoice	Invoice	Due To Division 0	240	WINGER, MELVIN	201303-240	111472	(114.69)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	177216	Accounts Payable	Invoice	Invoice	Due To Division 0	2887	JURY, JOHN R	201303-2887	111456	(112.43)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	177216	Accounts Payable	Invoice	Invoice	Due To Division 0	3067	MILBURN, CHARLES E	201303-3067	111463	(115.82)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	177216	Accounts Payable	Invoice	Invoice	Due To Division 0	533	DUNN, DON R	201303-533	111450	(110.17)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	177216	Accounts Payable	Invoice	Invoice	Due To Division 0	605	CLAASSEN, FREDERICK L	201303-605	111449	(125.43)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	177216	Accounts Payable	Invoice	Invoice	Due To Division 0	674	FLOYD, MARTIE	201303-674	111452	(112.43)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	177216	Accounts Payable	Invoice	Invoice	Due To Division 0	779	BELL, JAMES N	201303-779	111448	(119.78)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	177286	Accounts Payable	Invoice	Invoice	Due To Division 0	536	ULYSSES CAR WASH	8113	111531	(10.00)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	175505	E-Bill	Check	Check	Due To Division 0				0	(406.76)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	175506	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(924.08)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	175519	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(457.90)
1	232.99	A/P CLEARING-PEC	201303	3/1/2013	175525	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(382.73)
1	232.99	A/P CLEARING-PEC	201303	3/2/2013	175566	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(470.05)
1	232.99	A/P CLEARING-PEC	201303	3/2/2013	175567	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(97.45)
1	232.99	A/P CLEARING-PEC	201303	3/4/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	2013-03 CELL PHONE	111241	(37.50)
1	232.99	A/P CLEARING-PEC	201303	3/4/2013	175877	Accounts Payable	Invoice	Invoice	Due To Division 0	6	BUSHNELL, GEORGE W	20130305112748	111231	(190.97)
1	232.99	A/P CLEARING-PEC	201303	3/4/2013	175572	E-Bill	Check	Check	Due To Division 0				0	(1,582.21)
1	232.99	A/P CLEARING-PEC	201303	3/4/2013	175573	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(958.24)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201303	3/4/2013	175581	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(506.42)
1	232.99	A/P CLEARING-PEC	201303	3/4/2013	175584	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(827.65)
1	232.99	A/P CLEARING-PEC	201303	3/4/2013	175617	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(25.00)
1	232.99	A/P CLEARING-PEC	201303	3/4/2013	175662	E-Bill	Check	Check	Due To Division 0				0	(350.00)
1	232.99	A/P CLEARING-PEC	201303	3/4/2013	175663	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(82.16)
1	232.99	A/P CLEARING-PEC	201303	3/4/2013	176480	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CRCD				0	(67.15)
1	232.99	A/P CLEARING-PEC	201303	3/4/2013	176480	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201303	3/5/2013	175667	E-Bill	Check	Check	Due To Division 0				0	(273.16)
1	232.99	A/P CLEARING-PEC	201303	3/5/2013	175668	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(323.60)
1	232.99	A/P CLEARING-PEC	201303	3/5/2013	175680	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,268.17)
1	232.99	A/P CLEARING-PEC	201303	3/5/2013	175684	Kiosk	Check	Check	Due To Division 0				0	(277.78)
1	232.99	A/P CLEARING-PEC	201303	3/5/2013	175702	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(180.00)
1	232.99	A/P CLEARING-PEC	201303	3/5/2013	176484	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(35.55)
1	232.99	A/P CLEARING-PEC	201303	3/6/2013	175755	E-Bill	Check	Check	Due To Division 0				0	(657.12)
1	232.99	A/P CLEARING-PEC	201303	3/6/2013	175757	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(75.90)
1	232.99	A/P CLEARING-PEC	201303	3/6/2013	176485	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(35.55)
1	232.99	A/P CLEARING-PEC	201303	3/6/2013	176485	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(15.80)
1	232.99	A/P CLEARING-PEC	201303	3/7/2013	175818	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(15.29)
1	232.99	A/P CLEARING-PEC	201303	3/7/2013	175832	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(200.01)
1	232.99	A/P CLEARING-PEC	201303	3/7/2013	175840	E-Bill	Check	Check	Due To Division 0				0	(429.53)
1	232.99	A/P CLEARING-PEC	201303	3/7/2013	175873	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(66.97)
1	232.99	A/P CLEARING-PEC	201303	3/7/2013	176486	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(39.50)
1	232.99	A/P CLEARING-PEC	201303	3/7/2013	176486	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201303	3/8/2013	175926	E-Bill	Check	Check	Due To Division 0				0	(162.59)
1	232.99	A/P CLEARING-PEC	201303	3/8/2013	175927	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(150.00)
1	232.99	A/P CLEARING-PEC	201303	3/8/2013	176487	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(3.95)
1	232.99	A/P CLEARING-PEC	201303	3/8/2013	176487	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(3.95)
1	232.99	A/P CLEARING-PEC	201303	3/9/2013	176864	Accounts Payable	Invoice	Invoice	Due To Division 0	2374	VERIZON WIRELESS	201303 SPEC CELL	1007994	(23.10)
1	232.99	A/P CLEARING-PEC	201303	3/9/2013	176001	E-Bill	Check	Check	Due To Division 0				0	(372.54)
1	232.99	A/P CLEARING-PEC	201303	3/9/2013	176002	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(795.35)
1	232.99	A/P CLEARING-PEC	201303	3/9/2013	176003	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(179.14)
1	232.99	A/P CLEARING-PEC	201303	3/10/2013	176004	E-Bill	Check	Check	Due To Division 0				0	(917.81)
1	232.99	A/P CLEARING-PEC	201303	3/10/2013	176005	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(312.91)
1	232.99	A/P CLEARING-PEC	201303	3/11/2013	176481	Accounts Payable	Invoice	Invoice	Due To Division 0	1315	SHOGREN, MARK	20130319144033	111381	(209.05)
1	232.99	A/P CLEARING-PEC	201303	3/11/2013	176007	E-Bill	Check	Check	Due To Division 0				0	(505.91)
1	232.99	A/P CLEARING-PEC	201303	3/11/2013	176008	E-Bill	Discover Card	Discover Card	Due To Division 0				0	(41.64)
1	232.99	A/P CLEARING-PEC	201303	3/11/2013	176009	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,868.52)
1	232.99	A/P CLEARING-PEC	201303	3/11/2013	176020	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(202.78)
1	232.99	A/P CLEARING-PEC	201303	3/11/2013	176024	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(240.81)
1	232.99	A/P CLEARING-PEC	201303	3/11/2013	176039	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(324.77)
1	232.99	A/P CLEARING-PEC	201303	3/11/2013	176488	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(35.55)
1	232.99	A/P CLEARING-PEC	201303	3/11/2013	176488	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(35.55)
1	232.99	A/P CLEARING-PEC	201303	3/12/2013	175453	Accounts Payable	Invoice	Invoice	Due To Division 0	2688	ILLINOIS MUTUAL LIFE INS CO	201303 ILL MUT	111254	(1,395.64)
1	232.99	A/P CLEARING-PEC	201303	3/12/2013	176481	Accounts Payable	Invoice	Invoice	Due To Division 0	2613	MARELLY LEASING LLC	13-353	111500	(6,175.91)
1	232.99	A/P CLEARING-PEC	201303	3/12/2013	176057	E-Bill	Check	Check	Due To Division 0				0	(1,345.62)
1	232.99	A/P CLEARING-PEC	201303	3/12/2013	176058	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(313.66)
1	232.99	A/P CLEARING-PEC	201303	3/12/2013	176059	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(477.78)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201303	3/12/2013	176069	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(67.26)
1	232.99	A/P CLEARING-PEC	201303	3/12/2013	176489	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(3.95)
1	232.99	A/P CLEARING-PEC	201303	3/12/2013	176489	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(15.80)
1	232.99	A/P CLEARING-PEC	201303	3/13/2013	176102	E-Bill	Check	Check	Due To Division 0				0	(648.41)
1	232.99	A/P CLEARING-PEC	201303	3/13/2013	176103	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(409.30)
1	232.99	A/P CLEARING-PEC	201303	3/13/2013	176113	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(627.45)
1	232.99	A/P CLEARING-PEC	201303	3/13/2013	176237	Accounts Payable	Invoice	Invoice	TRF 2/14 TO 3/5 PEC EDEP IN SPEC TO PEC	300	PIONEER ELECTRIC COOPERATIVE	201303-300	1007867	23,211.58
1	232.99	A/P CLEARING-PEC	201303	3/13/2013	176491	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(51.35)
1	232.99	A/P CLEARING-PEC	201303	3/13/2013	176491	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(15.80)
1	232.99	A/P CLEARING-PEC	201303	3/14/2013	176159	E-Bill	Check	Check	Due To Division 0				0	(944.36)
1	232.99	A/P CLEARING-PEC	201303	3/14/2013	176160	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(553.71)
1	232.99	A/P CLEARING-PEC	201303	3/14/2013	176161	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(135.72)
1	232.99	A/P CLEARING-PEC	201303	3/14/2013	176175	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(686.16)
1	232.99	A/P CLEARING-PEC	201303	3/14/2013	176492	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(23.70)
1	232.99	A/P CLEARING-PEC	201303	3/14/2013	176492	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(7.90)
1	232.99	A/P CLEARING-PEC	201303	3/15/2013	175914	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130307150331	2031	(2,169.75)
1	232.99	A/P CLEARING-PEC	201303	3/15/2013	176246	E-Bill	Check	Check	Due To Division 0				0	(2,097.81)
1	232.99	A/P CLEARING-PEC	201303	3/15/2013	176247	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(916.91)
1	232.99	A/P CLEARING-PEC	201303	3/15/2013	176249	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,205.22)
1	232.99	A/P CLEARING-PEC	201303	3/15/2013	176261	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(360.62)
1	232.99	A/P CLEARING-PEC	201303	3/15/2013	176495	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(35.55)
1	232.99	A/P CLEARING-PEC	201303	3/15/2013	176495	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(19.75)
1	232.99	A/P CLEARING-PEC	201303	3/16/2013	176308	E-Bill	Check	Check	Due To Division 0				0	(460.41)
1	232.99	A/P CLEARING-PEC	201303	3/17/2013	176310	E-Bill	Check	Check	Due To Division 0				0	(976.06)
1	232.99	A/P CLEARING-PEC	201303	3/17/2013	176311	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(318.95)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	176338	Utility Billing	Remittance	Remittance	Due To Division 0				0	(241.27)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	176349	Utility Billing	Remittance	Remittance	Due To Division 0				0	(379.29)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	176351	Utility Billing	Remittance	Remittance	Due To Division 0				0	(278.36)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	177627	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201303-10	2180	(12.95)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	177627	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201303-142	2180	(2,786.02)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	177627	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201303-151	2180	(321.60)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	177627	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201303-191	2180	(299.00)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	177627	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201303-207	2180	(123.98)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	177627	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201303-28	2180	(175.13)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	177627	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201303-31	2180	(184.03)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	176314	E-Bill	Check	Check	Due To Division 0				0	(550.88)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	176315	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(178.38)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	176316	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(134.80)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	176317	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(653.14)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	176332	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(149.03)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	176496	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(102.70)
1	232.99	A/P CLEARING-PEC	201303	3/18/2013	176496	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(51.35)
1	232.99	A/P CLEARING-PEC	201303	3/19/2013	176416	Utility Billing	Remittance	Remittance	Due To Division 0				0	(254.94)
1	232.99	A/P CLEARING-PEC	201303	3/19/2013	176370	E-Bill	Check	Check	Due To Division 0				0	(439.13)
1	232.99	A/P CLEARING-PEC	201303	3/19/2013	176371	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,916.93)
1	232.99	A/P CLEARING-PEC	201303	3/19/2013	176372	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(371.09)
1	232.99	A/P CLEARING-PEC	201303	3/19/2013	176533	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(11.85)
1	232.99	A/P CLEARING-PEC	201303	3/19/2013	176533	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(23.70)
1	232.99	A/P CLEARING-PEC	201303	3/20/2013	176431	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(572.47)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201303	3/20/2013	176432	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(121.86)
1	232.99	A/P CLEARING-PEC	201303	3/20/2013	176441	E-Bill	Check	Check	Due To Division 0				0	(176.00)
1	232.99	A/P CLEARING-PEC	201303	3/20/2013	176467	Accounts Payable	Invoice	Invoice	TRANSFER 3/5-3/17 PEC DEP IN SPEC TO PEC	300	PIONEER ELECTRIC COOPERATIVE	201303-EDEP TRF 2	1007923	21,976.02
1	232.99	A/P CLEARING-PEC	201303	3/20/2013	176529	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(31.60)
1	232.99	A/P CLEARING-PEC	201303	3/20/2013	176529	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201303	3/21/2013	176349	Utility Billing	Remittance	Remittance	Due To Division 0				0	(345.71)
1	232.99	A/P CLEARING-PEC	201303	3/21/2013	176546	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	178.49
1	232.99	A/P CLEARING-PEC	201303	3/21/2013	177216	Accounts Payable	Invoice	Invoice	Due To Division 0	1077	SCOTT, CHANTRY C	201303-1077	111468	(140.34)
1	232.99	A/P CLEARING-PEC	201303	3/21/2013	176501	E-Bill	Check	Check	Due To Division 0				0	(456.01)
1	232.99	A/P CLEARING-PEC	201303	3/21/2013	176502	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(286.13)
1	232.99	A/P CLEARING-PEC	201303	3/21/2013	176512	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(152.62)
1	232.99	A/P CLEARING-PEC	201303	3/21/2013	176723	General Ledger	Journal Entry	PEC DAILY CASH	RETURNED ECK FEE REVERSAL				0	3.95
1	232.99	A/P CLEARING-PEC	201303	3/21/2013	176723	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(31.60)
1	232.99	A/P CLEARING-PEC	201303	3/21/2013	176723	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(3.95)
1	232.99	A/P CLEARING-PEC	201303	3/22/2013	176349	Utility Billing	Remittance	Remittance	Due To Division 0				0	(250.14)
1	232.99	A/P CLEARING-PEC	201303	3/22/2013	176582	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(564.52)
1	232.99	A/P CLEARING-PEC	201303	3/22/2013	176592	E-Bill	Check	Check	Due To Division 0				0	(402.57)
1	232.99	A/P CLEARING-PEC	201303	3/22/2013	176593	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(90.99)
1	232.99	A/P CLEARING-PEC	201303	3/22/2013	176630	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(202.58)
1	232.99	A/P CLEARING-PEC	201303	3/22/2013	176724	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(19.75)
1	232.99	A/P CLEARING-PEC	201303	3/22/2013	176724	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201303	3/23/2013	176642	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(200.59)
1	232.99	A/P CLEARING-PEC	201303	3/24/2013	176644	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(49.23)
1	232.99	A/P CLEARING-PEC	201303	3/25/2013	176646	E-Bill	Check	Check	Due To Division 0				0	(50.94)
1	232.99	A/P CLEARING-PEC	201303	3/25/2013	176647	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(310.00)
1	232.99	A/P CLEARING-PEC	201303	3/25/2013	176648	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(378.64)
1	232.99	A/P CLEARING-PEC	201303	3/25/2013	176659	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(158.32)
1	232.99	A/P CLEARING-PEC	201303	3/25/2013	176725	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(55.30)
1	232.99	A/P CLEARING-PEC	201303	3/25/2013	176725	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201303	3/26/2013	176707	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(549.78)
1	232.99	A/P CLEARING-PEC	201303	3/26/2013	176716	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(177.73)
1	232.99	A/P CLEARING-PEC	201303	3/26/2013	176717	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(71.97)
1	232.99	A/P CLEARING-PEC	201303	3/26/2013	176719	E-Bill	Check	Check	Due To Division 0				0	(425.21)
1	232.99	A/P CLEARING-PEC	201303	3/26/2013	176769	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(3.95)
1	232.99	A/P CLEARING-PEC	201303	3/26/2013	176769	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(7.90)
1	232.99	A/P CLEARING-PEC	201303	3/27/2013	176784	Utility Billing	Payment	Payment	Due To Division 0				0	(200.00)
1	232.99	A/P CLEARING-PEC	201303	3/27/2013	176746	E-Bill	Check	Check	Due To Division 0				0	(1,033.89)
1	232.99	A/P CLEARING-PEC	201303	3/27/2013	176747	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(220.72)
1	232.99	A/P CLEARING-PEC	201303	3/27/2013	176756	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,311.53)
1	232.99	A/P CLEARING-PEC	201303	3/27/2013	176779	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(101.24)
1	232.99	A/P CLEARING-PEC	201303	3/27/2013	176780	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(142.75)
1	232.99	A/P CLEARING-PEC	201303	3/27/2013	176910	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(19.75)
1	232.99	A/P CLEARING-PEC	201303	3/27/2013	176910	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(7.90)
1	232.99	A/P CLEARING-PEC	201303	3/28/2013	176808	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(848.10)
1	232.99	A/P CLEARING-PEC	201303	3/28/2013	176815	E-Bill	Check	Check	Due To Division 0				0	(290.02)
1	232.99	A/P CLEARING-PEC	201303	3/28/2013	176820	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(99.52)
1	232.99	A/P CLEARING-PEC	201303	3/28/2013	176835	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(45.00)
1	232.99	A/P CLEARING-PEC	201303	3/28/2013	176911	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(31.60)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201303	3/29/2013	177671	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	236680	111629	(12,599.80)
1	232.99	A/P CLEARING-PEC	201303	3/29/2013	176885	E-Bill	Check	Check	Due To Division 0				0	(61.63)
1	232.99	A/P CLEARING-PEC	201303	3/29/2013	176886	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(483.62)
1	232.99	A/P CLEARING-PEC	201303	3/29/2013	176901	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(303.79)
1	232.99	A/P CLEARING-PEC	201303	3/29/2013	176902	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(100.00)
1	232.99	A/P CLEARING-PEC	201303	3/29/2013	177004	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(47.40)
1	232.99	A/P CLEARING-PEC	201303	3/29/2013	177004	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(7.90)
1	232.99	A/P CLEARING-PEC	201303	3/30/2013	176938	E-Bill	Check	Check	Due To Division 0				0	(648.50)
1	232.99	A/P CLEARING-PEC	201303	3/30/2013	176939	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(102.49)
1	232.99	A/P CLEARING-PEC	201303	3/30/2013	176940	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(313.09)
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	173255	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC				0	(4,472.20)
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	176864	Accounts Payable	Invoice	Invoice	FEB 2013 REIMBURSEMENT OF EXPENSE	300	PIONEER ELECTRIC COOPERATIVE	28486	1008331	39,954.35
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	177306	Accounts Payable	Invoice	Invoice	Due To Division 0	113	BROWN DUPREE OIL CO INC	201303-113	111478	(169.35)
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	177391	General Ledger	Journal Entry	MJ 08 MWF ENTRIES	MJ08 MWF ENTRIES TO PEC GL				0	1,749.71
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	177534	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0				0	(111,096.65)
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	177537	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0				0	(4,008.56)
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	177606	Accounts Payable	Invoice	Invoice	Due To Division 0	2831	BASIN TELECOMM	201303-2831	111612	(96.17)
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	177606	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	236128	111573	(9,766.50)
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	177658	Fleet Management	Period-End	Period-End	Due To Division 0				0	(3,244.98)
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	176943	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(287.45)
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	177006	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CRCD-SPEC-OS				0	(79.00)
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	177006	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CK-SPEC-OS				0	(19.75)
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	177006	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	CASH CLEARING E-CRCD-SPEC-OS				0	(3.95)
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	177373	General Ledger	Journal Entry	PEC DAILY CASH	ECK FEE REVERSAL-SPEC AS PEC				0	31.60
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	177373	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(27.65)
1	232.99	A/P CLEARING-PEC	201303	3/31/2013	177373	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(19.75)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	176880	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130328173717	2106	(2,169.75)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	176968	Utility Billing	Remittance	Remittance	Due To Division 0				0	(899.86)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	176972	Utility Billing	Remittance	Remittance	Due To Division 0				0	(891.36)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	176974	Utility Billing	Remittance	Remittance	Due To Division 0				0	(163.41)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	177081	Accounts Payable	Invoice	Invoice	Due To Division 0	2688	ILLINOIS MUTUAL LIFE INS CO	201304ILL MUT	111491	(1,395.64)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	177864	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	201304-221	2248	(398.59)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	177864	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	236965	111629	(2,646.97)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	178524	Accounts Payable	Invoice	Invoice	Due To Division 0	1517	LANDS' END BUSINESS OUTFITTERS	SIN640124	111711	(116.16)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	178528	Accounts Payable	Invoice	Invoice	Due To Division 0	1517	LANDS' END BUSINESS OUTFITTERS	SO-20130226-3099936	111711	(165.85)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	178528	Accounts Payable	Invoice	Invoice	Due To Division 0	1517	LANDS' END BUSINESS OUTFITTERS	SO-20130313-3133849	111711	(68.62)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	178853	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT TO PEC- MAR MO EXP				0	(146.83)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	178853	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT TO PEC-MAR MGMT FEE				0	(468.16)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	176945	E-Bill	Check	Check	Due To Division 0				0	(547.05)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	176946	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(631.53)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	176954	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(628.56)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	176955	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(103.40)
1	232.99	A/P CLEARING-PEC	201304	4/1/2013	176957	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(49.87)
1	232.99	A/P CLEARING-PEC	201304	4/2/2013	176974	Utility Billing	Remittance	Remittance	Due To Division 0				0	(412.71)
1	232.99	A/P CLEARING-PEC	201304	4/2/2013	177053	Miscellaneous Receivable	Invoice	Invoice	Due To Division 0				0	(14,919.67)
1	232.99	A/P CLEARING-PEC	201304	4/2/2013	177054	Miscellaneous Receivable	Invoice Maintenance	Invoice Maintenance	Due To Division 0				0	7,765.67
1	232.99	A/P CLEARING-PEC	201304	4/2/2013	177057	Utility Billing	Remittance	Remittance	Due To Division 0				0	(123.40)
1	232.99	A/P CLEARING-PEC	201304	4/2/2013	178827	Accounts Payable	Invoice	Invoice	Due To Division 0	1969	MSDS ONLINE	424208	111787	(749.00)
1	232.99	A/P CLEARING-PEC	201304	4/2/2013	177008	E-Bill	Check	Check	Due To Division 0				0	(369.42)
1	232.99	A/P CLEARING-PEC	201304	4/2/2013	177009	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(146.32)



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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201304	4/2/2013	177010	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(177.40)
1	232.99	A/P CLEARING-PEC	201304	4/2/2013	177011	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(322.61)
1	232.99	A/P CLEARING-PEC	201304	4/2/2013	177091	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201304	4/2/2013	177209	Accounts Payable	Invoice	Invoice	CREDIT CARD DEPOSITS 3/17 TO 3/31	300	PIONEER ELECTRIC COOPERATIVE	20130403084153	1008063	11,906.49
1	232.99	A/P CLEARING-PEC	201304	4/2/2013	177209	Accounts Payable	Invoice	Invoice	E-CHECK DEPOSITS 3/18 TO 4/1/2013	300	PIONEER ELECTRIC COOPERATIVE	20130403084153	1008063	5,481.87
1	232.99	A/P CLEARING-PEC	201304	4/3/2013	177532	Accounts Payable	Invoice	Invoice	Due To Division 0	2	BARKER, EDDIE W	201304-2	111547	(22.75)
1	232.99	A/P CLEARING-PEC	201304	4/3/2013	177066	E-Bill	Check	Check	Due To Division 0				0	(956.31)
1	232.99	A/P CLEARING-PEC	201304	4/3/2013	177068	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(55.44)
1	232.99	A/P CLEARING-PEC	201304	4/3/2013	177069	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(346.69)
1	232.99	A/P CLEARING-PEC	201304	4/3/2013	177087	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(887.62)
1	232.99	A/P CLEARING-PEC	201304	4/3/2013	177093	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(849.44)
1	232.99	A/P CLEARING-PEC	201304	4/3/2013	177148	Kiosk	Discover Card	Discover Card	Due To Division 0				0	(32.23)
1	232.99	A/P CLEARING-PEC	201304	4/3/2013	177230	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(47.40)
1	232.99	A/P CLEARING-PEC	201304	4/3/2013	177230	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(11.85)
1	232.99	A/P CLEARING-PEC	201304	4/4/2013	177057	Utility Billing	Remittance	Remittance	Due To Division 0				0	(857.89)
1	232.99	A/P CLEARING-PEC	201304	4/4/2013	177864	Accounts Payable	Invoice	Invoice	Due To Division 0	769	MAGNISON, RANDALL	201304-117	111627	(499.74)
1	232.99	A/P CLEARING-PEC	201304	4/4/2013	177151	E-Bill	Check	Check	Due To Division 0				0	(2,540.45)
1	232.99	A/P CLEARING-PEC	201304	4/4/2013	177153	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(259.08)
1	232.99	A/P CLEARING-PEC	201304	4/4/2013	177154	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(29.67)
1	232.99	A/P CLEARING-PEC	201304	4/4/2013	177167	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(419.34)
1	232.99	A/P CLEARING-PEC	201304	4/4/2013	177217	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(260.06)
1	232.99	A/P CLEARING-PEC	201304	4/4/2013	177257	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(15.80)
1	232.99	A/P CLEARING-PEC	201304	4/4/2013	177257	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(31.60)
1	232.99	A/P CLEARING-PEC	201304	4/5/2013	177239	E-Bill	Check	Check	Due To Division 0				0	(1,761.76)
1	232.99	A/P CLEARING-PEC	201304	4/5/2013	177240	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(610.87)
1	232.99	A/P CLEARING-PEC	201304	4/5/2013	177241	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,175.36)
1	232.99	A/P CLEARING-PEC	201304	4/5/2013	177252	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(97.98)
1	232.99	A/P CLEARING-PEC	201304	4/5/2013	177259	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(81.94)
1	232.99	A/P CLEARING-PEC	201304	4/5/2013	177337	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CRCD				0	(31.60)
1	232.99	A/P CLEARING-PEC	201304	4/5/2013	177337	General Ledger	Journal Entry	PEC DAILY CASH	DUE TO/FROM-PEC E-CK				0	(19.75)
1	232.99	A/P CLEARING-PEC	201304	4/6/2013	177302	E-Bill	Check	Check	Due To Division 0				0	(82.25)
1	232.99	A/P CLEARING-PEC	201304	4/6/2013	177303	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(392.56)
1	232.99	A/P CLEARING-PEC	201304	4/6/2013	177304	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(420.47)
1	232.99	A/P CLEARING-PEC	201304	4/7/2013	177308	E-Bill	Check	Check	Due To Division 0				0	(392.87)
1	232.99	A/P CLEARING-PEC	201304	4/8/2013	176968	Utility Billing	Remittance	Remittance	Due To Division 0				0	(226.34)
1	232.99	A/P CLEARING-PEC	201304	4/8/2013	176972	Utility Billing	Remittance	Remittance	Due To Division 0				0	(328.03)
1	232.99	A/P CLEARING-PEC	201304	4/8/2013	176974	Utility Billing	Remittance	Remittance	Due To Division 0				0	(214.20)
1	232.99	A/P CLEARING-PEC	201304	4/8/2013	177057	Utility Billing	Remittance	Remittance	Due To Division 0				0	(647.66)
1	232.99	A/P CLEARING-PEC	201304	4/8/2013	177864	Accounts Payable	Invoice	Invoice	Due To Division 0	1315	SHOGREN, MARK	201304-1015A	111633	(304.75)
1	232.99	A/P CLEARING-PEC	201304	4/8/2013	177313	E-Bill	Check	Check	Due To Division 0				0	(1,938.01)
1	232.99	A/P CLEARING-PEC	201304	4/8/2013	177314	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(426.96)
1	232.99	A/P CLEARING-PEC	201304	4/8/2013	177315	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(919.11)
1	232.99	A/P CLEARING-PEC	201304	4/8/2013	177330	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(215.99)
1	232.99	A/P CLEARING-PEC	201304	4/8/2013	177376	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(118.50)
1	232.99	A/P CLEARING-PEC	201304	4/8/2013	177376	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(43.45)
1	232.99	A/P CLEARING-PEC	201304	4/9/2013	177057	Utility Billing	Remittance	Remittance	Due To Division 0				0	(229.94)
1	232.99	A/P CLEARING-PEC	201304	4/9/2013	177357	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(103.72)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201304	4/9/2013	177367	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(32.10)
1	232.99	A/P CLEARING-PEC	201304	4/9/2013	177369	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(623.74)
1	232.99	A/P CLEARING-PEC	201304	4/9/2013	177374	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(455.55)
1	232.99	A/P CLEARING-PEC	201304	4/9/2013	177427	General Ledger	Journal Entry	PEC DAILY CASH	PEC NSF ECK FEE REVERSAL				0	3.95
1	232.99	A/P CLEARING-PEC	201304	4/9/2013	177427	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201304	4/10/2013	177456	Utility Billing	Remittance	Remittance	Due To Division 0				0	(200.00)
1	232.99	A/P CLEARING-PEC	201304	4/10/2013	177461	Utility Billing	Remittance	Remittance	Due To Division 0				0	(106.20)
1	232.99	A/P CLEARING-PEC	201304	4/10/2013	178525	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	201304A-221	2254	(259.69)
1	232.99	A/P CLEARING-PEC	201304	4/10/2013	177408	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(204.00)
1	232.99	A/P CLEARING-PEC	201304	4/10/2013	177409	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(168.51)
1	232.99	A/P CLEARING-PEC	201304	4/10/2013	177420	E-Bill	Check	Check	Due To Division 0				0	(365.13)
1	232.99	A/P CLEARING-PEC	201304	4/10/2013	177433	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(283.14)
1	232.99	A/P CLEARING-PEC	201304	4/10/2013	177438	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(71.80)
1	232.99	A/P CLEARING-PEC	201304	4/10/2013	177472	E-Bill	Discover Card	Discover Card	Due To Division 0				0	(52.67)
1	232.99	A/P CLEARING-PEC	201304	4/10/2013	177580	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(39.50)
1	232.99	A/P CLEARING-PEC	201304	4/11/2013	177456	Utility Billing	Remittance	Remittance	Due To Division 0				0	(911.44)
1	232.99	A/P CLEARING-PEC	201304	4/11/2013	177461	Utility Billing	Remittance	Remittance	Due To Division 0				0	(615.78)
1	232.99	A/P CLEARING-PEC	201304	4/11/2013	177505	Utility Billing	Remittance	Remittance	Due To Division 0				0	(963.82)
1	232.99	A/P CLEARING-PEC	201304	4/11/2013	177521	Utility Billing	Remittance	Remittance	Due To Division 0				0	(127.86)
1	232.99	A/P CLEARING-PEC	201304	4/11/2013	177476	E-Bill	Check	Check	Due To Division 0				0	(632.29)
1	232.99	A/P CLEARING-PEC	201304	4/11/2013	177477	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(370.23)
1	232.99	A/P CLEARING-PEC	201304	4/11/2013	177478	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(273.63)
1	232.99	A/P CLEARING-PEC	201304	4/11/2013	177479	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(310.00)
1	232.99	A/P CLEARING-PEC	201304	4/11/2013	177581	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(27.65)
1	232.99	A/P CLEARING-PEC	201304	4/11/2013	177581	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201304	4/12/2013	177461	Utility Billing	Remittance	Remittance	Due To Division 0				0	(166.62)
1	232.99	A/P CLEARING-PEC	201304	4/12/2013	177547	E-Bill	Check	Check	Due To Division 0				0	(389.23)
1	232.99	A/P CLEARING-PEC	201304	4/12/2013	177548	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,225.11)
1	232.99	A/P CLEARING-PEC	201304	4/12/2013	177549	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(287.31)
1	232.99	A/P CLEARING-PEC	201304	4/12/2013	177559	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(238.33)
1	232.99	A/P CLEARING-PEC	201304	4/12/2013	177643	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201304	4/12/2013	177643	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(27.65)
1	232.99	A/P CLEARING-PEC	201304	4/13/2013	177619	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(179.23)
1	232.99	A/P CLEARING-PEC	201304	4/14/2013	177626	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(61.91)
1	232.99	A/P CLEARING-PEC	201304	4/15/2013	177461	Utility Billing	Remittance	Remittance	Due To Division 0				0	(507.87)
1	232.99	A/P CLEARING-PEC	201304	4/15/2013	177647	Utility Billing	Remittance	Remittance	Due To Division 0				0	(392.33)
1	232.99	A/P CLEARING-PEC	201304	4/15/2013	177628	E-Bill	Check	Check	Due To Division 0				0	(521.78)
1	232.99	A/P CLEARING-PEC	201304	4/15/2013	177629	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(743.88)
1	232.99	A/P CLEARING-PEC	201304	4/15/2013	177630	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(503.45)
1	232.99	A/P CLEARING-PEC	201304	4/15/2013	177631	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(874.56)
1	232.99	A/P CLEARING-PEC	201304	4/15/2013	177978	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(75.05)
1	232.99	A/P CLEARING-PEC	201304	4/16/2013	177661	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130415131412	2176	(2,169.75)
1	232.99	A/P CLEARING-PEC	201304	4/16/2013	177701	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(310.09)
1	232.99	A/P CLEARING-PEC	201304	4/16/2013	177710	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(600.96)
1	232.99	A/P CLEARING-PEC	201304	4/16/2013	177855	Accounts Payable	Invoice	Invoice	TRANSFER 4/1 TO 4/11 PEC E-DEPOSTS	300	PIONEER ELECTRIC COOPERATIVE	20130416150048	1008262	21,108.52
1	232.99	A/P CLEARING-PEC	201304	4/16/2013	177981	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201304	4/17/2013	178992	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201304-191	2395	(112.50)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201304	4/17/2013	178992	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201304-206	2395	(23.75)
1	232.99	A/P CLEARING-PEC	201304	4/17/2013	178992	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201304-207	2395	(305.26)
1	232.99	A/P CLEARING-PEC	201304	4/17/2013	178992	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201304-209	2395	(202.55)
1	232.99	A/P CLEARING-PEC	201304	4/17/2013	178992	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201304-215	2395	(24.70)
1	232.99	A/P CLEARING-PEC	201304	4/17/2013	178992	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201304-218	2395	(40.00)
1	232.99	A/P CLEARING-PEC	201304	4/17/2013	177773	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(271.94)
1	232.99	A/P CLEARING-PEC	201304	4/17/2013	177783	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(278.36)
1	232.99	A/P CLEARING-PEC	201304	4/17/2013	177808	Kiosk	Discover Card	Discover Card	Due To Division 0				0	(234.69)
1	232.99	A/P CLEARING-PEC	201304	4/17/2013	177823	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(179.00)
1	232.99	A/P CLEARING-PEC	201304	4/17/2013	177982	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(47.40)
1	232.99	A/P CLEARING-PEC	201304	4/18/2013	178209	Accounts Payable	Invoice	Invoice	Due To Division 0	1315	SHOGREN, MARK	201304-1315A	111668	(62.72)
1	232.99	A/P CLEARING-PEC	201304	4/18/2013	177843	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(320.05)
1	232.99	A/P CLEARING-PEC	201304	4/18/2013	177852	E-Bill	Check	Check	Due To Division 0				0	(248.54)
1	232.99	A/P CLEARING-PEC	201304	4/18/2013	177876	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(64.98)
1	232.99	A/P CLEARING-PEC	201304	4/18/2013	177984	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201304	4/18/2013	177984	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(27.65)
1	232.99	A/P CLEARING-PEC	201304	4/19/2013	177904	E-Bill	Check	Check	Due To Division 0				0	(601.58)
1	232.99	A/P CLEARING-PEC	201304	4/19/2013	177905	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,961.87)
1	232.99	A/P CLEARING-PEC	201304	4/19/2013	177906	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(150.11)
1	232.99	A/P CLEARING-PEC	201304	4/19/2013	177987	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201304	4/19/2013	177987	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201304	4/20/2013	177951	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(85.78)
1	232.99	A/P CLEARING-PEC	201304	4/21/2013	177955	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(198.20)
1	232.99	A/P CLEARING-PEC	201304	4/22/2013	177958	E-Bill	Check	Check	Due To Division 0				0	(123.32)
1	232.99	A/P CLEARING-PEC	201304	4/22/2013	177959	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(54.36)
1	232.99	A/P CLEARING-PEC	201304	4/22/2013	177970	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(100.00)
1	232.99	A/P CLEARING-PEC	201304	4/22/2013	177974	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(95.78)
1	232.99	A/P CLEARING-PEC	201304	4/22/2013	177994	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(174.71)
1	232.99	A/P CLEARING-PEC	201304	4/22/2013	178068	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(59.25)
1	232.99	A/P CLEARING-PEC	201304	4/22/2013	178068	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201304	4/23/2013	178043	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(675.04)
1	232.99	A/P CLEARING-PEC	201304	4/23/2013	178045	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(204.70)
1	232.99	A/P CLEARING-PEC	201304	4/23/2013	178046	E-Bill	Check	Check	Due To Division 0				0	(641.27)
1	232.99	A/P CLEARING-PEC	201304	4/23/2013	178058	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(66.69)
1	232.99	A/P CLEARING-PEC	201304	4/23/2013	178121	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201304	4/23/2013	178121	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201304	4/24/2013	178431	Accounts Payable	Invoice	Invoice	Due To Division 0	101	ALEXANDER, ALFRED	201304-101	111678	(397.46)
1	232.99	A/P CLEARING-PEC	201304	4/24/2013	178431	Accounts Payable	Invoice	Invoice	Due To Division 0	200	RUBART, PERRY E	201304-200	111719	(350.00)
1	232.99	A/P CLEARING-PEC	201304	4/24/2013	178431	Accounts Payable	Invoice	Invoice	Due To Division 0	240	WINGER, MELVIN	201304-240	111740	(394.07)
1	232.99	A/P CLEARING-PEC	201304	4/24/2013	178431	Accounts Payable	Invoice	Invoice	Due To Division 0	2887	JURY, JOHN R	201304-2887	111706	(387.29)
1	232.99	A/P CLEARING-PEC	201304	4/24/2013	178431	Accounts Payable	Invoice	Invoice	Due To Division 0	3067	MILBURN, CHARLES E	201304-3067	111714	(381.64)
1	232.99	A/P CLEARING-PEC	201304	4/24/2013	178431	Accounts Payable	Invoice	Invoice	Due To Division 0	533	DUNN, DON R	201304-533	111690	(380.51)
1	232.99	A/P CLEARING-PEC	201304	4/24/2013	178431	Accounts Payable	Invoice	Invoice	Due To Division 0	605	CLAASSEN, FREDERICK L	201304-605	111686	(426.28)
1	232.99	A/P CLEARING-PEC	201304	4/24/2013	178431	Accounts Payable	Invoice	Invoice	Due To Division 0	674	FLOYD, MARTIE	201304-674	111693	(112.43)
1	232.99	A/P CLEARING-PEC	201304	4/24/2013	178431	Accounts Payable	Invoice	Invoice	Due To Division 0	779	BELL, JAMES N	201304-779	111680	(409.33)
1	232.99	A/P CLEARING-PEC	201304	4/24/2013	178101	E-Bill	Check	Check	Due To Division 0				0	(188.33)
1	232.99	A/P CLEARING-PEC	201304	4/24/2013	178102	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(308.27)
1	232.99	A/P CLEARING-PEC	201304	4/24/2013	178115	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(229.71)
1	232.99	A/P CLEARING-PEC	201304	4/24/2013	178166	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(19.75)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201304	4/24/2013	178166	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201304	4/25/2013	178149	E-Bill	Check	Check	Due To Division 0				0	(286.02)
1	232.99	A/P CLEARING-PEC	201304	4/25/2013	178150	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(160.73)
1	232.99	A/P CLEARING-PEC	201304	4/25/2013	178158	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(71.53)
1	232.99	A/P CLEARING-PEC	201304	4/25/2013	178300	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201304	4/25/2013	178300	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201304	4/26/2013	178431	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	201304-1526	111691	(37.50)
1	232.99	A/P CLEARING-PEC	201304	4/26/2013	178239	E-Bill	Check	Check	Due To Division 0				0	(108.09)
1	232.99	A/P CLEARING-PEC	201304	4/26/2013	178240	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(215.84)
1	232.99	A/P CLEARING-PEC	201304	4/26/2013	178241	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(279.74)
1	232.99	A/P CLEARING-PEC	201304	4/26/2013	178337	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201304	4/26/2013	178337	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201304	4/27/2013	178305	E-Bill	Check	Check	Due To Division 0				0	(435.42)
1	232.99	A/P CLEARING-PEC	201304	4/27/2013	178306	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(258.24)
1	232.99	A/P CLEARING-PEC	201304	4/28/2013	178308	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(258.11)
1	232.99	A/P CLEARING-PEC	201304	4/28/2013	178309	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(133.87)
1	232.99	A/P CLEARING-PEC	201304	4/28/2013	178310	E-Bill	Check	Check	Due To Division 0				0	(481.00)
1	232.99	A/P CLEARING-PEC	201304	4/29/2013	178312	E-Bill	Check	Check	Due To Division 0				0	(1,400.99)
1	232.99	A/P CLEARING-PEC	201304	4/29/2013	178313	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,230.56)
1	232.99	A/P CLEARING-PEC	201304	4/29/2013	178314	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(803.43)
1	232.99	A/P CLEARING-PEC	201304	4/29/2013	178353	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(65.45)
1	232.99	A/P CLEARING-PEC	201304	4/29/2013	178369	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(59.74)
1	232.99	A/P CLEARING-PEC	201304	4/29/2013	178388	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201304	4/29/2013	178388	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178138	Accounts Payable	Invoice	Invoice	MARCH 2013 REIMBURSEMENT OF EXPENSE	300	PIONEER ELECTRIC COOPERATIVE	20130422103742	1008662	45,071.13
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178138	Accounts Payable	Invoice	Invoice	1ST QUARTER MANAGMENT SERVICES	300	PIONEER ELECTRIC COOPERATIVE	20130422104036	1008663	287,788.97
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178188	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130425131757	2246	(2,169.75)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178524	Accounts Payable	Invoice	Invoice	Due To Division 0	3082	SEXSON, MARK L	201304-3082	111722	(120.00)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178827	Accounts Payable	Invoice	Invoice	Due To Division 0	536	ULYSSES CAR WASH	201304-536	111811	(24.75)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178850	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC				0	(4,472.20)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178886	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	238408	111788	(9,767.88)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178933	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0				0	(136,872.09)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178936	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0				0	(2,157.68)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	179012	General Ledger	Journal Entry	1.4-7 CORR GL DIVISION	1.4-7 CORR GL DIVISION				0	(188.15)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	179015	Fleet Management	Period-End	Period-End	Due To Division 0				0	(4,119.82)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	179080	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	163.46
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	179101	General Ledger	Journal Entry	MJ 08 MWF ENTRIES	MJ08 MWF ENTRIES TO PEC GL				0	8,986.72
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178372	E-Bill	Check	Check	Due To Division 0				0	(1,168.98)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178373	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(776.89)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178374	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(216.84)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178400	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(150.00)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178406	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(181.56)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178464	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178464	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178701	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CRCD FEES-OS				0	(118.50)
1	232.99	A/P CLEARING-PEC	201304	4/30/2013	178701	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CK FEES-OS				0	(39.50)
1	232.99	A/P CLEARING-PEC	201305	5/1/2013	178355	Accounts Payable	Invoice	Invoice	Due To Division 0	2688	ILLINOIS MUTUAL LIFE INS CO	201305 ILLM MUT	111700	(1,395.64)
1	232.99	A/P CLEARING-PEC	201305	5/1/2013	179165	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	238976	111850	(12,593.80)
1	232.99	A/P CLEARING-PEC	201305	5/1/2013	179217	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	239252	111850	(3,467.41)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201305	5/1/2013	179507	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT TO PEC-APR MO EXP				0	(160.87)
1	232.99	A/P CLEARING-PEC	201305	5/1/2013	179507	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT TO PEC-APR MGMT FEE				0	(769.96)
1	232.99	A/P CLEARING-PEC	201305	5/1/2013	178441	E-Bill	Check	Check	Due To Division 0				0	(1,416.15)
1	232.99	A/P CLEARING-PEC	201305	5/1/2013	178442	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(467.53)
1	232.99	A/P CLEARING-PEC	201305	5/1/2013	178443	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(274.37)
1	232.99	A/P CLEARING-PEC	201305	5/1/2013	178466	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(57.96)
1	232.99	A/P CLEARING-PEC	201305	5/1/2013	178468	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(513.38)
1	232.99	A/P CLEARING-PEC	201305	5/2/2013	178509	E-Bill	Check	Check	Due To Division 0				0	(707.26)
1	232.99	A/P CLEARING-PEC	201305	5/2/2013	178510	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(164.14)
1	232.99	A/P CLEARING-PEC	201305	5/2/2013	178519	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(212.71)
1	232.99	A/P CLEARING-PEC	201305	5/2/2013	178534	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(310.67)
1	232.99	A/P CLEARING-PEC	201305	5/2/2013	178535	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(114.00)
1	232.99	A/P CLEARING-PEC	201305	5/2/2013	178765	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201305	5/3/2013	178567	E-Bill	Check	Check	Due To Division 0				0	(237.43)
1	232.99	A/P CLEARING-PEC	201305	5/3/2013	178568	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(345.50)
1	232.99	A/P CLEARING-PEC	201305	5/3/2013	178569	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(279.52)
1	232.99	A/P CLEARING-PEC	201305	5/3/2013	178583	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(174.71)
1	232.99	A/P CLEARING-PEC	201305	5/3/2013	178593	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(470.46)
1	232.99	A/P CLEARING-PEC	201305	5/3/2013	178766	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201305	5/3/2013	178766	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201305	5/4/2013	178632	E-Bill	Check	Check	Due To Division 0				0	(1,774.06)
1	232.99	A/P CLEARING-PEC	201305	5/5/2013	178637	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1.44)
1	232.99	A/P CLEARING-PEC	201305	5/6/2013	178827	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	2013-05 CELL PHONE	111757	(37.50)
1	232.99	A/P CLEARING-PEC	201305	5/6/2013	178639	E-Bill	Check	Check	Due To Division 0				0	(730.20)
1	232.99	A/P CLEARING-PEC	201305	5/6/2013	178640	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(170.48)
1	232.99	A/P CLEARING-PEC	201305	5/6/2013	178641	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(576.01)
1	232.99	A/P CLEARING-PEC	201305	5/6/2013	178767	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(67.15)
1	232.99	A/P CLEARING-PEC	201305	5/6/2013	178767	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201305	5/7/2013	178721	E-Bill	Check	Check	Due To Division 0				0	(340.33)
1	232.99	A/P CLEARING-PEC	201305	5/7/2013	178723	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(287.69)
1	232.99	A/P CLEARING-PEC	201305	5/7/2013	178724	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(29.38)
1	232.99	A/P CLEARING-PEC	201305	5/7/2013	178725	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(570.61)
1	232.99	A/P CLEARING-PEC	201305	5/7/2013	178793	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201305	5/7/2013	178793	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201305	5/7/2013	178828	Accounts Payable	Invoice	Invoice	TRANSFER 4/11 TO 5/4 PEC E-DEPOSITS	300	PIONEER ELECTRIC COOPERATIVE	20130508105054	1008462	31,114.38
1	232.99	A/P CLEARING-PEC	201305	5/8/2013	178823	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130508140816	2320	(2,169.75)
1	232.99	A/P CLEARING-PEC	201305	5/8/2013	178780	E-Bill	Check	Check	Due To Division 0				0	(384.64)
1	232.99	A/P CLEARING-PEC	201305	5/8/2013	178781	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(277.52)
1	232.99	A/P CLEARING-PEC	201305	5/8/2013	178791	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(535.56)
1	232.99	A/P CLEARING-PEC	201305	5/8/2013	178852	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201305	5/8/2013	178852	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201305	5/9/2013	178833	E-Bill	Check	Check	Due To Division 0				0	(90.33)
1	232.99	A/P CLEARING-PEC	201305	5/9/2013	178834	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(443.63)
1	232.99	A/P CLEARING-PEC	201305	5/9/2013	178835	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(610.61)
1	232.99	A/P CLEARING-PEC	201305	5/9/2013	178865	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(293.85)
1	232.99	A/P CLEARING-PEC	201305	5/9/2013	178963	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(19.75)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201305	5/9/2013	178963	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201305	5/10/2013	178969	Utility Billing	Remittance	REMIT	Due To Division 0				0	(94.49)
1	232.99	A/P CLEARING-PEC	201305	5/10/2013	179165	Accounts Payable	Invoice	Invoice	Due To Division 0	2351	MORALES, MELISSA	201305-2351	111849	(31.93)
1	232.99	A/P CLEARING-PEC	201305	5/10/2013	178915	E-Bill	Check	Check	Due To Division 0				0	(1,058.31)
1	232.99	A/P CLEARING-PEC	201305	5/10/2013	178916	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,097.80)
1	232.99	A/P CLEARING-PEC	201305	5/10/2013	178917	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(663.93)
1	232.99	A/P CLEARING-PEC	201305	5/10/2013	179020	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201305	5/10/2013	179020	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201305	5/11/2013	178988	E-Bill	Check	Check	Due To Division 0				0	(933.35)
1	232.99	A/P CLEARING-PEC	201305	5/11/2013	178989	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(56.00)
1	232.99	A/P CLEARING-PEC	201305	5/11/2013	178990	E-Bill	Discover Card	Discover Card	Due To Division 0				0	(37.18)
1	232.99	A/P CLEARING-PEC	201305	5/12/2013	179556	Accounts Payable	Invoice	Invoice	Due To Division 0	1850	ITRON, INC	288877	111897	(1,528.33)
1	232.99	A/P CLEARING-PEC	201305	5/12/2013	178996	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(324.21)
1	232.99	A/P CLEARING-PEC	201305	5/13/2013	179083	Utility Billing	Payment	Payment	Due To Division 0				0	174.71
1	232.99	A/P CLEARING-PEC	201305	5/13/2013	179245	General Ledger	Journal Entry	1.5-1 CORR J179104 DUE TO/FR ACCTS	1.5-1 CORR J179104 TO PPR DUE TO/FR ACCT				0	7,154.00
1	232.99	A/P CLEARING-PEC	201305	5/13/2013	178998	E-Bill	Check	Check	Due To Division 0				0	(3,949.42)
1	232.99	A/P CLEARING-PEC	201305	5/13/2013	178999	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(293.26)
1	232.99	A/P CLEARING-PEC	201305	5/13/2013	179000	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(142.68)
1	232.99	A/P CLEARING-PEC	201305	5/13/2013	179001	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(348.13)
1	232.99	A/P CLEARING-PEC	201305	5/13/2013	179135	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(106.65)
1	232.99	A/P CLEARING-PEC	201305	5/13/2013	179135	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(47.40)
1	232.99	A/P CLEARING-PEC	201305	5/14/2013	179115	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(379.64)
1	232.99	A/P CLEARING-PEC	201305	5/14/2013	179127	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(252.48)
1	232.99	A/P CLEARING-PEC	201305	5/14/2013	179147	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(186.88)
1	232.99	A/P CLEARING-PEC	201305	5/14/2013	179277	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201305	5/14/2013	179277	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(43.45)
1	232.99	A/P CLEARING-PEC	201305	5/15/2013	179189	Utility Billing	Remittance	Remittance	Due To Division 0				0	(401.75)
1	232.99	A/P CLEARING-PEC	201305	5/15/2013	179204	Utility Billing	Remittance	Remittance	Due To Division 0				0	(566.44)
1	232.99	A/P CLEARING-PEC	201305	5/15/2013	179210	Utility Billing	Remittance	Remittance	Due To Division 0				0	(293.84)
1	232.99	A/P CLEARING-PEC	201305	5/15/2013	179213	Utility Billing	Remittance	Remittance	Due To Division 0				0	(272.08)
1	232.99	A/P CLEARING-PEC	201305	5/15/2013	179248	Utility Billing	Payment	Payment	Due To Division 0				0	(27.80)
1	232.99	A/P CLEARING-PEC	201305	5/15/2013	179556	Accounts Payable	Invoice	Invoice	Due To Division 0	857	CONSOLIDATED PRINTING&STATIONARY CO, INC	80573	111891	(637.89)
1	232.99	A/P CLEARING-PEC	201305	5/15/2013	179176	E-Bill	Check	Check	Due To Division 0				0	(418.65)
1	232.99	A/P CLEARING-PEC	201305	5/15/2013	179177	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(368.32)
1	232.99	A/P CLEARING-PEC	201305	5/15/2013	179178	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(788.77)
1	232.99	A/P CLEARING-PEC	201305	5/15/2013	179188	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(20.00)
1	232.99	A/P CLEARING-PEC	201305	5/15/2013	179208	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(238.97)
1	232.99	A/P CLEARING-PEC	201305	5/15/2013	179278	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201305	5/16/2013	179189	Utility Billing	Remittance	Remittance	Due To Division 0				0	(399.47)
1	232.99	A/P CLEARING-PEC	201305	5/16/2013	179213	Utility Billing	Remittance	Remittance	Due To Division 0				0	(185.90)
1	232.99	A/P CLEARING-PEC	201305	5/16/2013	179260	Utility Billing	Payment	Payment	Due To Division 0				0	(30.00)
1	232.99	A/P CLEARING-PEC	201305	5/16/2013	179556	Accounts Payable	Invoice	Invoice	Due To Division 0	126	DAYLIGHT DONUTS	8110-10	111892	(16.95)
1	232.99	A/P CLEARING-PEC	201305	5/16/2013	179251	E-Bill	Check	Check	Due To Division 0				0	(145.85)
1	232.99	A/P CLEARING-PEC	201305	5/16/2013	179252	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(37.86)
1	232.99	A/P CLEARING-PEC	201305	5/16/2013	179253	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(151.72)
1	232.99	A/P CLEARING-PEC	201305	5/16/2013	179254	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(130.69)
1	232.99	A/P CLEARING-PEC	201305	5/16/2013	179287	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(220.37)
1	232.99	A/P CLEARING-PEC	201305	5/16/2013	179333	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(23.70)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201305	5/16/2013	179333	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201305	5/17/2013	179189	Utility Billing	Remittance	Remittance	Due To Division 0				0	(143.73)
1	232.99	A/P CLEARING-PEC	201305	5/17/2013	179210	Utility Billing	Remittance	Remittance	Due To Division 0				0	(586.31)
1	232.99	A/P CLEARING-PEC	201305	5/17/2013	179304	Utility Billing	Payment	Payment	Due To Division 0				0	(30.00)
1	232.99	A/P CLEARING-PEC	201305	5/17/2013	179353	Utility Billing	Payment	Payment	Due To Division 0				0	(30.00)
1	232.99	A/P CLEARING-PEC	201305	5/17/2013	179292	E-Bill	Check	Check	Due To Division 0				0	(1,287.58)
1	232.99	A/P CLEARING-PEC	201305	5/17/2013	179293	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(575.55)
1	232.99	A/P CLEARING-PEC	201305	5/17/2013	179295	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(337.81)
1	232.99	A/P CLEARING-PEC	201305	5/17/2013	179305	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(435.77)
1	232.99	A/P CLEARING-PEC	201305	5/17/2013	179376	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201305	5/17/2013	179376	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201305	5/18/2013	180259	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201305-125	2465	(29.46)
1	232.99	A/P CLEARING-PEC	201305	5/18/2013	180259	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201305-191	2465	(116.67)
1	232.99	A/P CLEARING-PEC	201305	5/18/2013	180259	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201305-207	2465	(102.32)
1	232.99	A/P CLEARING-PEC	201305	5/18/2013	180259	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201305-83	2465	(485.33)
1	232.99	A/P CLEARING-PEC	201305	5/18/2013	179354	E-Bill	Check	Check	Due To Division 0				0	(295.35)
1	232.99	A/P CLEARING-PEC	201305	5/18/2013	179355	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(162.00)
1	232.99	A/P CLEARING-PEC	201305	5/20/2013	179189	Utility Billing	Remittance	Remittance	Due To Division 0				0	(384.50)
1	232.99	A/P CLEARING-PEC	201305	5/20/2013	179388	Utility Billing	Remittance	REMIT	Due To Division 0				0	(613.64)
1	232.99	A/P CLEARING-PEC	201305	5/20/2013	179360	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(67.10)
1	232.99	A/P CLEARING-PEC	201305	5/20/2013	179361	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(668.08)
1	232.99	A/P CLEARING-PEC	201305	5/20/2013	179372	E-Bill	Check	Check	Due To Division 0				0	(150.34)
1	232.99	A/P CLEARING-PEC	201305	5/20/2013	179430	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(79.00)
1	232.99	A/P CLEARING-PEC	201305	5/20/2013	179430	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201305	5/21/2013	179419	Utility Billing	Payment	Payment	Due To Division 0				0	174.71
1	232.99	A/P CLEARING-PEC	201305	5/21/2013	179447	Utility Billing	Remittance	Remittance	Due To Division 0				0	(238.16)
1	232.99	A/P CLEARING-PEC	201305	5/21/2013	179408	E-Bill	Check	Check	Due To Division 0				0	(109.45)
1	232.99	A/P CLEARING-PEC	201305	5/21/2013	179409	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(641.56)
1	232.99	A/P CLEARING-PEC	201305	5/21/2013	179411	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(787.25)
1	232.99	A/P CLEARING-PEC	201305	5/21/2013	179479	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201305	5/21/2013	179549	Accounts Payable	Invoice	Invoice	TRANSFER 5/5 TO 5/19 PEC DEPOSITS	300	PIONEER ELECTRIC COOPERATIVE	20130521154838	1008619	21,218.01
1	232.99	A/P CLEARING-PEC	201305	5/22/2013	179457	E-Bill	Check	Check	Due To Division 0				0	(33.78)
1	232.99	A/P CLEARING-PEC	201305	5/22/2013	179458	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(336.45)
1	232.99	A/P CLEARING-PEC	201305	5/22/2013	179466	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(648.53)
1	232.99	A/P CLEARING-PEC	201305	5/22/2013	179472	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(114.07)
1	232.99	A/P CLEARING-PEC	201305	5/22/2013	179554	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201305	5/22/2013	179554	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201305	5/23/2013	179532	E-Bill	Check	Check	Due To Division 0				0	(481.58)
1	232.99	A/P CLEARING-PEC	201305	5/23/2013	179533	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(233.00)
1	232.99	A/P CLEARING-PEC	201305	5/23/2013	179543	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(139.97)
1	232.99	A/P CLEARING-PEC	201305	5/23/2013	179573	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(150.82)
1	232.99	A/P CLEARING-PEC	201305	5/23/2013	179612	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201305	5/23/2013	179612	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201305	5/24/2013	179595	E-Bill	Check	Check	Due To Division 0				0	(273.63)
1	232.99	A/P CLEARING-PEC	201305	5/24/2013	179596	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(601.41)
1	232.99	A/P CLEARING-PEC	201305	5/24/2013	179597	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(589.04)
1	232.99	A/P CLEARING-PEC	201305	5/24/2013	179617	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(390.84)
1	232.99	A/P CLEARING-PEC	201305	5/24/2013	179699	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(27.65)
1	232.99	A/P CLEARING-PEC	201305	5/24/2013	179699	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201305	5/25/2013	179641	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(388.52)
1	232.99	A/P CLEARING-PEC	201305	5/26/2013	179646	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(106.25)
1	232.99	A/P CLEARING-PEC	201305	5/27/2013	179647	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(24.81)
1	232.99	A/P CLEARING-PEC	201305	5/27/2013	179648	E-Bill	Check	Check	Due To Division 0				0	(589.18)
1	232.99	A/P CLEARING-PEC	201305	5/27/2013	179649	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(75.96)
1	232.99	A/P CLEARING-PEC	201305	5/28/2013	179777	Accounts Payable	Invoice	Invoice	Due To Division 0	1077	SCOTT, CHANTRY C	201305-1077	111962	(203.40)
1	232.99	A/P CLEARING-PEC	201305	5/28/2013	179651	E-Bill	Check	Check	Due To Division 0				0	(462.06)
1	232.99	A/P CLEARING-PEC	201305	5/28/2013	179652	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(679.62)
1	232.99	A/P CLEARING-PEC	201305	5/28/2013	179653	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(391.34)
1	232.99	A/P CLEARING-PEC	201305	5/28/2013	179665	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(67.67)
1	232.99	A/P CLEARING-PEC	201305	5/28/2013	179738	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(90.85)
1	232.99	A/P CLEARING-PEC	201305	5/28/2013	179738	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201305	5/29/2013	179718	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(2,446.26)
1	232.99	A/P CLEARING-PEC	201305	5/29/2013	179719	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(319.38)
1	232.99	A/P CLEARING-PEC	201305	5/29/2013	179720	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(656.88)
1	232.99	A/P CLEARING-PEC	201305	5/29/2013	179733	E-Bill	Check	Check	Due To Division 0				0	(123.08)
1	232.99	A/P CLEARING-PEC	201305	5/29/2013	179735	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(88.55)
1	232.99	A/P CLEARING-PEC	201305	5/29/2013	179793	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201305	5/29/2013	179793	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201305	5/30/2013	179766	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(156.53)
1	232.99	A/P CLEARING-PEC	201305	5/30/2013	179767	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(296.03)
1	232.99	A/P CLEARING-PEC	201305	5/30/2013	179785	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(188.79)
1	232.99	A/P CLEARING-PEC	201305	5/30/2013	179803	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(41.60)
1	232.99	A/P CLEARING-PEC	201305	5/30/2013	179843	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(47.40)
1	232.99	A/P CLEARING-PEC	201305	5/30/2013	179843	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	179508	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC				0	(4,472.20)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	179553	Accounts Payable	Invoice	Invoice	APRIL 2013 REIMB OF EXPENSE	300	PIONEER ELECTRIC COOPERATIVE	28688	1008913	36,635.78
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	179587	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130523150607	2391	(2,169.75)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	180112	Accounts Payable	Invoice	Invoice	Due To Division 0	113	BROWN DUPREE OIL CO INC	201305-0113	112012	(103.54)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	180306	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0				0	(112,429.46)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	180310	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0				0	(2,699.26)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	180331	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	240954	112088	(9,767.88)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	180331	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	241537	112088	(13,103.51)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	180331	Accounts Payable	Invoice	Invoice	Due To Division 0	969	JF BEAVER ADVERTISING	72026	112081	(82.90)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	180353	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	201305-0221	2466	(84.44)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	180449	Fleet Management	Period-End	Period-End	Due To Division 0				0	(3,213.77)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	180531	Material Inventory	Charge	Charge	Due To Division 0				0	(311.86)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	180533	Work Order	Direct Charge and Transfer	Direct Charge and Transfer	Due To Division 0				0	(16.90)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	180547	General Ledger	Journal Entry	MJ 08 MWF ENTRIES	MJ08 MWF ENTRIES TO PEC GL				0	3,589.98
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	179820	E-Bill	Check	Check	Due To Division 0				0	(653.17)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	179821	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(223.41)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	179822	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(549.75)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	179834	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(348.10)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	179910	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(59.25)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	179910	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	179950	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(63.20)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	179950	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201305	5/31/2013	180591	General Ledger	Journal Entry	5-18 CORR RETURNED CRCD PAYMENT	5-18 CORR CRCD PAYMENT				0	(174.71)



**Southern Pioneer Electric Company - Expense from PEC 2013**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201306	6/1/2013	179759	Accounts Payable	Invoice	Invoice	Due To Division 0	2688	ILLINOIS MUTUAL LIFE INS CO	201306 ILL MUT	111943	(1,395.64)
1	232.99	A/P CLEARING-PEC	201306	6/1/2013	180112	Accounts Payable	Invoice	Invoice	Due To Division 0	536	ULYSSES CAR WASH	8210	112052	(28.00)
1	232.99	A/P CLEARING-PEC	201306	6/1/2013	180659	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	241829	112118	(18,394.51)
1	232.99	A/P CLEARING-PEC	201306	6/1/2013	180659	Accounts Payable	Invoice	Invoice	Due To Division 0	3086	VAULTLOGIX, LLC	1187733	112126	(275.00)
1	232.99	A/P CLEARING-PEC	201306	6/1/2013	181045	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT TO PEC- MAY MO EXP				0	(302.50)
1	232.99	A/P CLEARING-PEC	201306	6/1/2013	181045	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT TO PEC-MAY MGMT FEE				0	(398.48)
1	232.99	A/P CLEARING-PEC	201306	6/1/2013	181045	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT FR SPEC-ADJ APR MO EXP				0	(1.03)
1	232.99	A/P CLEARING-PEC	201306	6/1/2013	181719	Accounts Payable	Invoice	Invoice	Due To Division 0	3094	CC IT	193593	0	(2,572.50)
1	232.99	A/P CLEARING-PEC	201306	6/1/2013	181882	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	29289	0	(46.89)
1	232.99	A/P CLEARING-PEC	201306	6/1/2013	179860	E-Bill	Check	Check	Due To Division 0				0	(373.66)
1	232.99	A/P CLEARING-PEC	201306	6/1/2013	179861	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(129.04)
1	232.99	A/P CLEARING-PEC	201306	6/1/2013	179862	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(90.93)
1	232.99	A/P CLEARING-PEC	201306	6/2/2013	179864	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(478.20)
1	232.99	A/P CLEARING-PEC	201306	6/3/2013	180407	Accounts Payable	Invoice	Invoice	Due To Division 0	573	CDW DIRECT LLC	CQ42153	112169	(4,146.60)
1	232.99	A/P CLEARING-PEC	201306	6/3/2013	181719	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	3050875	0	(541.26)
1	232.99	A/P CLEARING-PEC	201306	6/3/2013	179867	E-Bill	Check	Check	Due To Division 0				0	(1,038.31)
1	232.99	A/P CLEARING-PEC	201306	6/3/2013	179868	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(717.43)
1	232.99	A/P CLEARING-PEC	201306	6/3/2013	179877	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(251.63)
1	232.99	A/P CLEARING-PEC	201306	6/3/2013	179883	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(50.00)
1	232.99	A/P CLEARING-PEC	201306	6/3/2013	179967	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201306	6/3/2013	179967	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201306	6/4/2013	180014	Accounts Payable	Invoice	Invoice	Due To Division 0	1077	SCOTT, CHANTRY C	201306-1077	111994	(461.61)
1	232.99	A/P CLEARING-PEC	201306	6/4/2013	180014	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	201306 CELL PHONE	111983	(37.50)
1	232.99	A/P CLEARING-PEC	201306	6/4/2013	180329	Accounts Payable	Invoice	Invoice	Due To Division 0	995	WESCO DISTRIBUTION INC.	831554	112210	(111.00)
1	232.99	A/P CLEARING-PEC	201306	6/4/2013	179922	E-Bill	Check	Check	Due To Division 0				0	(954.73)
1	232.99	A/P CLEARING-PEC	201306	6/4/2013	179923	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(420.92)
1	232.99	A/P CLEARING-PEC	201306	6/4/2013	179934	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(606.91)
1	232.99	A/P CLEARING-PEC	201306	6/4/2013	179936	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(80.13)
1	232.99	A/P CLEARING-PEC	201306	6/4/2013	179988	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201306	6/4/2013	179988	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201306	6/4/2013	180022	Accounts Payable	Invoice	Invoice	TRANSFER 5/19 TO6/12 PEC DEPOSITS	300	PIONEER ELECTRIC COOPERATIVE	20130606093937	1008709	19,341.72
1	232.99	A/P CLEARING-PEC	201306	6/5/2013	179952	E-Bill	Check	Check	Due To Division 0				0	(555.83)
1	232.99	A/P CLEARING-PEC	201306	6/5/2013	179954	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(359.29)
1	232.99	A/P CLEARING-PEC	201306	6/5/2013	179955	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(396.99)
1	232.99	A/P CLEARING-PEC	201306	6/5/2013	179977	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(510.55)
1	232.99	A/P CLEARING-PEC	201306	6/5/2013	179978	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(568.56)
1	232.99	A/P CLEARING-PEC	201306	6/5/2013	180021	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(43.45)
1	232.99	A/P CLEARING-PEC	201306	6/5/2013	180021	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201306	6/6/2013	180002	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(393.18)
1	232.99	A/P CLEARING-PEC	201306	6/6/2013	180003	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(228.39)
1	232.99	A/P CLEARING-PEC	201306	6/6/2013	180012	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(299.83)
1	232.99	A/P CLEARING-PEC	201306	6/6/2013	180015	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(34.65)
1	232.99	A/P CLEARING-PEC	201306	6/6/2013	180023	E-Bill	Check	Check	Due To Division 0				0	(1,640.02)
1	232.99	A/P CLEARING-PEC	201306	6/6/2013	180338	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(47.40)
1	232.99	A/P CLEARING-PEC	201306	6/6/2013	180338	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201306	6/7/2013	180094	E-Bill	Check	Check	Due To Division 0				0	(857.79)
1	232.99	A/P CLEARING-PEC	201306	6/7/2013	180095	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(986.60)
1	232.99	A/P CLEARING-PEC	201306	6/7/2013	180096	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,257.31)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201306	6/7/2013	180099	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(1,041.89)
1	232.99	A/P CLEARING-PEC	201306	6/7/2013	180155	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(57.29)
1	232.99	A/P CLEARING-PEC	201306	6/7/2013	180339	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(59.25)
1	232.99	A/P CLEARING-PEC	201306	6/7/2013	180339	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201306	6/8/2013	180166	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(53.00)
1	232.99	A/P CLEARING-PEC	201306	6/10/2013	180191	Utility Billing	Remittance	Remittance	Due To Division 0				0	(466.60)
1	232.99	A/P CLEARING-PEC	201306	6/10/2013	180204	Utility Billing	Remittance	Remittance	Due To Division 0				0	(125.50)
1	232.99	A/P CLEARING-PEC	201306	6/10/2013	180171	E-Bill	Check	Check	Due To Division 0				0	(784.43)
1	232.99	A/P CLEARING-PEC	201306	6/10/2013	180172	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(181.23)
1	232.99	A/P CLEARING-PEC	201306	6/10/2013	180173	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(560.56)
1	232.99	A/P CLEARING-PEC	201306	6/10/2013	180182	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(88.63)
1	232.99	A/P CLEARING-PEC	201306	6/10/2013	180183	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(542.10)
1	232.99	A/P CLEARING-PEC	201306	6/10/2013	180340	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(90.85)
1	232.99	A/P CLEARING-PEC	201306	6/10/2013	180340	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201306	6/10/2013	181889	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201306	6/11/2013	180191	Utility Billing	Remittance	Remittance	Due To Division 0				0	(188.35)
1	232.99	A/P CLEARING-PEC	201306	6/11/2013	180253	Utility Billing	Remittance	Remittance	Due To Division 0				0	(346.85)
1	232.99	A/P CLEARING-PEC	201306	6/11/2013	180255	Utility Billing	Remittance	Remittance	Due To Division 0				0	(414.41)
1	232.99	A/P CLEARING-PEC	201306	6/11/2013	181719	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	20130628155427	0	(662.50)
1	232.99	A/P CLEARING-PEC	201306	6/11/2013	180219	E-Bill	Check	Check	Due To Division 0				0	(334.74)
1	232.99	A/P CLEARING-PEC	201306	6/11/2013	180221	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(612.36)
1	232.99	A/P CLEARING-PEC	201306	6/11/2013	180236	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(236.76)
1	232.99	A/P CLEARING-PEC	201306	6/11/2013	180341	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201306	6/12/2013	180287	Utility Billing	Remittance	Remittance	Due To Division 0				0	(382.97)
1	232.99	A/P CLEARING-PEC	201306	6/12/2013	180288	Utility Billing	Remittance	Remittance	Due To Division 0				0	(532.12)
1	232.99	A/P CLEARING-PEC	201306	6/12/2013	180305	Utility Billing	Remittance	Remittance	Due To Division 0				0	(110.79)
1	232.99	A/P CLEARING-PEC	201306	6/12/2013	180307	Utility Billing	Remittance	Remittance	Due To Division 0				0	(565.47)
1	232.99	A/P CLEARING-PEC	201306	6/12/2013	180345	Utility Billing	Payment	Payment	Due To Division 0				0	30.15
1	232.99	A/P CLEARING-PEC	201306	6/12/2013	181719	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	20130626155614	0	(39.88)
1	232.99	A/P CLEARING-PEC	201306	6/12/2013	180267	E-Bill	Check	Check	Due To Division 0				0	(480.87)
1	232.99	A/P CLEARING-PEC	201306	6/12/2013	180269	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(175.05)
1	232.99	A/P CLEARING-PEC	201306	6/12/2013	180270	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(147.24)
1	232.99	A/P CLEARING-PEC	201306	6/12/2013	180271	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(574.90)
1	232.99	A/P CLEARING-PEC	201306	6/12/2013	180289	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(221.98)
1	232.99	A/P CLEARING-PEC	201306	6/12/2013	180690	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201306	6/12/2013	180690	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201306	6/13/2013	180287	Utility Billing	Remittance	Remittance	Due To Division 0				0	(101.33)
1	232.99	A/P CLEARING-PEC	201306	6/13/2013	180305	Utility Billing	Remittance	Remittance	Due To Division 0				0	(227.47)
1	232.99	A/P CLEARING-PEC	201306	6/13/2013	180403	Utility Billing	Remittance	Remittance	Due To Division 0				0	(91.30)
1	232.99	A/P CLEARING-PEC	201306	6/13/2013	180466	Utility Billing	Payment	Payment	Due To Division 0				0	30.00
1	232.99	A/P CLEARING-PEC	201306	6/13/2013	181719	Accounts Payable	Invoice	Invoice	Due To Division 0	3090	CC FUEL	20130712111959	0	(30.72)
1	232.99	A/P CLEARING-PEC	201306	6/13/2013	181719	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	20130712112214	0	(30.92)
1	232.99	A/P CLEARING-PEC	201306	6/13/2013	181719	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	20130712111611	0	(5.95)
1	232.99	A/P CLEARING-PEC	201306	6/13/2013	181719	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	20130712111758	0	(11.95)
1	232.99	A/P CLEARING-PEC	201306	6/13/2013	180365	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(844.67)
1	232.99	A/P CLEARING-PEC	201306	6/13/2013	180370	E-Bill	Check	Check	Due To Division 0				0	(1,008.80)
1	232.99	A/P CLEARING-PEC	201306	6/13/2013	180438	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(336.07)
1	232.99	A/P CLEARING-PEC	201306	6/13/2013	180691	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201306	6/13/2013	180691	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201306	6/14/2013	180444	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130613131504	2467	(2,169.75)
1	232.99	A/P CLEARING-PEC	201306	6/14/2013	180467	E-Bill	Check	Check	Due To Division 0				0	(408.36)
1	232.99	A/P CLEARING-PEC	201306	6/14/2013	180468	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(261.28)
1	232.99	A/P CLEARING-PEC	201306	6/14/2013	180469	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(48.48)
1	232.99	A/P CLEARING-PEC	201306	6/14/2013	180485	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(125.00)
1	232.99	A/P CLEARING-PEC	201306	6/14/2013	180692	General Ledger	Journal Entry	PEC DAILY CASH	PEC NSF ECK FEE REVERSAL				0	3.95
1	232.99	A/P CLEARING-PEC	201306	6/14/2013	180692	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201306	6/14/2013	180692	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201306	6/15/2013	180508	E-Bill	Check	Check	Due To Division 0				0	(458.22)
1	232.99	A/P CLEARING-PEC	201306	6/15/2013	180509	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(207.34)
1	232.99	A/P CLEARING-PEC	201306	6/16/2013	180511	E-Bill	Check	Check	Due To Division 0				0	(253.00)
1	232.99	A/P CLEARING-PEC	201306	6/16/2013	180512	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(432.18)
1	232.99	A/P CLEARING-PEC	201306	6/17/2013	180541	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	582.52
1	232.99	A/P CLEARING-PEC	201306	6/17/2013	180513	E-Bill	Check	Check	Due To Division 0				0	(314.03)
1	232.99	A/P CLEARING-PEC	201306	6/17/2013	180514	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(276.49)
1	232.99	A/P CLEARING-PEC	201306	6/17/2013	180515	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(148.63)
1	232.99	A/P CLEARING-PEC	201306	6/17/2013	180694	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(43.45)
1	232.99	A/P CLEARING-PEC	201306	6/17/2013	180694	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201306	6/17/2013	181820	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	11.85
1	232.99	A/P CLEARING-PEC	201306	6/18/2013	180573	E-Bill	Check	Check	Due To Division 0				0	(1,185.68)
1	232.99	A/P CLEARING-PEC	201306	6/18/2013	180574	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(2,064.92)
1	232.99	A/P CLEARING-PEC	201306	6/18/2013	180585	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(282.53)
1	232.99	A/P CLEARING-PEC	201306	6/18/2013	180610	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(71.93)
1	232.99	A/P CLEARING-PEC	201306	6/18/2013	180695	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201306	6/18/2013	180695	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201306	6/18/2013	181819	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180822	Accounts Payable	Invoice	Invoice	Due To Division 0	101	ALEXANDER, ALFRED	201306-0101	112163	(100.00)
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180822	Accounts Payable	Invoice	Invoice	Due To Division 0	200	RUBART, PERRY E	201306-0200	112196	(100.00)
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180822	Accounts Payable	Invoice	Invoice	Due To Division 0	240	WINGER, MELVIN	201306-0240	112212	(100.00)
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180822	Accounts Payable	Invoice	Invoice	Due To Division 0	533	DUNN, DON R	201306-0533	112173	(100.00)
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180822	Accounts Payable	Invoice	Invoice	Due To Division 0	605	CLAASSEN, FREDERICK L	201306-0605	112172	(100.00)
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180822	Accounts Payable	Invoice	Invoice	Due To Division 0	674	FLOYD, MARTIE	201306-0674	112176	(100.00)
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180822	Accounts Payable	Invoice	Invoice	Due To Division 0	779	BELL, JAMES N	201306-0779	112166	(100.00)
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180822	Accounts Payable	Invoice	Invoice	Due To Division 0	2887	JURY, JOHN R	201306-2887	112185	(100.00)
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180822	Accounts Payable	Invoice	Invoice	Due To Division 0	3067	MILBURN, CHARLES E	201306-3067	112191	(100.00)
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180630	E-Bill	Check	Check	Due To Division 0				0	(555.51)
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180631	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(451.60)
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180643	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(71.16)
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180655	Accounts Payable	Invoice	Invoice	TRANSFER 6/2 TO 6/11 PEC E-DEPOSITS	300	PIONEER ELECTRIC COOPERATIVE	20130619134643	1008823	15,141.19
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180696	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201306	6/19/2013	180696	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201306	6/20/2013	180307	Utility Billing	Remittance	Remittance	Due To Division 0				0	(177.00)
1	232.99	A/P CLEARING-PEC	201306	6/20/2013	180684	Utility Billing	Remittance	Remittance	Due To Division 0				0	(186.79)
1	232.99	A/P CLEARING-PEC	201306	6/20/2013	181719	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	20130626112909	0	(13.98)
1	232.99	A/P CLEARING-PEC	201306	6/20/2013	181719	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	20130626113141	0	(45.45)
1	232.99	A/P CLEARING-PEC	201306	6/20/2013	180668	E-Bill	Check	Check	Due To Division 0				0	(182.72)
1	232.99	A/P CLEARING-PEC	201306	6/20/2013	180669	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(126.01)
1	232.99	A/P CLEARING-PEC	201306	6/20/2013	180679	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(162.42)
1	232.99	A/P CLEARING-PEC	201306	6/20/2013	180817	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(43.45)
1	232.99	A/P CLEARING-PEC	201306	6/20/2013	180817	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201306	6/21/2013	180755	E-Bill	Check	Check	Due To Division 0				0	(253.33)
1	232.99	A/P CLEARING-PEC	201306	6/21/2013	180756	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(209.08)
1	232.99	A/P CLEARING-PEC	201306	6/21/2013	180757	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(13.84)
1	232.99	A/P CLEARING-PEC	201306	6/21/2013	180869	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201306	6/21/2013	180869	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201306	6/22/2013	180826	E-Bill	Check	Check	Due To Division 0				0	(105.91)
1	232.99	A/P CLEARING-PEC	201306	6/22/2013	180828	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(52.92)
1	232.99	A/P CLEARING-PEC	201306	6/24/2013	180845	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130624082447	2536	(2,169.75)
1	232.99	A/P CLEARING-PEC	201306	6/24/2013	181657	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	201306-0221	2609	(366.44)
1	232.99	A/P CLEARING-PEC	201306	6/24/2013	180832	E-Bill	Check	Check	Due To Division 0				0	(299.16)
1	232.99	A/P CLEARING-PEC	201306	6/24/2013	180833	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(744.21)
1	232.99	A/P CLEARING-PEC	201306	6/24/2013	180834	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(250.00)
1	232.99	A/P CLEARING-PEC	201306	6/24/2013	180889	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(150.30)
1	232.99	A/P CLEARING-PEC	201306	6/24/2013	181014	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201306	6/24/2013	181014	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201306	6/25/2013	180899	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(127.25)
1	232.99	A/P CLEARING-PEC	201306	6/25/2013	180900	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(129.48)
1	232.99	A/P CLEARING-PEC	201306	6/25/2013	180932	E-Bill	Check	Check	Due To Division 0				0	(118.31)
1	232.99	A/P CLEARING-PEC	201306	6/25/2013	181018	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201306	6/26/2013	180983	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(623.59)
1	232.99	A/P CLEARING-PEC	201306	6/26/2013	180985	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(180.02)
1	232.99	A/P CLEARING-PEC	201306	6/26/2013	181222	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201306	6/26/2013	181222	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201306	6/27/2013	180684	Utility Billing	Remittance	Remittance	Due To Division 0				0	(190.41)
1	232.99	A/P CLEARING-PEC	201306	6/27/2013	181048	E-Bill	Check	Check	Due To Division 0				0	(607.91)
1	232.99	A/P CLEARING-PEC	201306	6/27/2013	181049	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(798.63)
1	232.99	A/P CLEARING-PEC	201306	6/27/2013	181069	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(246.24)
1	232.99	A/P CLEARING-PEC	201306	6/27/2013	181223	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201306	6/28/2013	181119	E-Bill	Check	Check	Due To Division 0				0	(3,975.97)
1	232.99	A/P CLEARING-PEC	201306	6/28/2013	181120	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(921.86)
1	232.99	A/P CLEARING-PEC	201306	6/28/2013	181121	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(422.29)
1	232.99	A/P CLEARING-PEC	201306	6/28/2013	181129	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(200.00)
1	232.99	A/P CLEARING-PEC	201306	6/28/2013	181224	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201306	6/28/2013	181224	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201306	6/28/2013	181330	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CRCD FEES-OS				0	(118.50)
1	232.99	A/P CLEARING-PEC	201306	6/28/2013	181330	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CK FEES-OS				0	(31.60)
1	232.99	A/P CLEARING-PEC	201306	6/29/2013	181171	E-Bill	Check	Check	Due To Division 0				0	(894.19)
1	232.99	A/P CLEARING-PEC	201306	6/29/2013	181172	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(552.56)
1	232.99	A/P CLEARING-PEC	201306	6/29/2013	181173	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(208.99)
1	232.99	A/P CLEARING-PEC	201306	6/29/2013	181174	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(279.56)
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181074	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC				0	(4,472.20)
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181572	General Ledger	Journal Entry	6-10 PTO HOLIDAY PAY #220	6-10 PTO HOLIDAY PAY #220				0	156.72
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181606	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0				0	(125,426.01)
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181619	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0				0	(2,363.45)
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181654	Accounts Payable	Invoice	Invoice	Due To Division 0	113	BROWN DUPREE OIL CO INC	201306-0113	112306	(140.41)
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181654	Accounts Payable	Invoice	Invoice	Due To Division 0	536	ULYSSES CAR WASH	8260	112361	(20.00)
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181657	Accounts Payable	Invoice	Invoice	Due To Division 0	3086	VAULTLOGIX, LLC	1255978	112365	(275.00)

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1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181676	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	243123	112392	(9,767.88)
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181719	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	28934	0	(46.98)
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181719	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	20130712112624	0	(490.30)
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181719	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	20130712114757	0	(490.30)
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181719	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	9005407858	0	(82.50)
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181797	Fleet Management	Period-End	Period-End	Due To Division 0				0	(2,803.81)
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181804	General Ledger	Journal Entry	MJ 08 MWF ENTRIES	MJ08 MWF ENTRIES TO PEC GL				0	3,768.38
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181176	E-Bill	Check	Check	Due To Division 0				0	(631.00)
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181177	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(529.95)
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181812	General Ledger	Journal Entry	6-15 CORR #180724	6-15 CORR #180724				0	244.24
1	232.99	A/P CLEARING-PEC	201306	6/30/2013	181818	General Ledger	Journal Entry	6-17 CORR NSF ENTRY #180541	6-17 CORR NSF ENTRY #180541				0	(132.12)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	181016	Accounts Payable	Invoice	Invoice	Due To Division 0	2688	ILLINOIS MUTUAL LIFE INS CO	201307 ILL MUT	112240	(1,395.64)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	181657	Accounts Payable	Invoice	Invoice	Due To Division 0	2831	BASIN TELECOMM	201307-2831	112302	(99.90)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	182110	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	244038	112413	(12,176.64)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	182128	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT FR SPEC-JUNE MO EXP				0	(170.49)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	182128	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT FR SPEC-JUNE MGMT FEE				0	(702.84)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	182306	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	244811	112447	(6,810.52)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	182574	Accounts Payable	Invoice	Invoice	Due To Division 0	896	J.J. KELLER & ASSOCIATES, INC.	900641528	0	(405.58)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	182574	Accounts Payable	Invoice	Invoice	Due To Division 0	896	J.J. KELLER & ASSOCIATES, INC.	900641551	0	(405.58)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	182574	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	352652	0	(16.38)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	182574	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	401408	0	(4.46)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	182574	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	9236-764602	0	(13.98)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	182574	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	67036030-301	0	(45.45)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	182978	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	201307-AIR TIX	0	(292.96)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	183052	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	25363	0	(57.85)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	183052	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	52482	0	(84.59)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	183052	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	219439	0	(68.99)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	183052	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	219441	0	(68.99)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	183052	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	95945	0	(6.88)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	183056	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	201307-PARADE CANDY	0	(306.00)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	181179	E-Bill	Check	Check	Due To Division 0				0	(913.58)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	181180	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(566.90)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	181181	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(188.99)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	181193	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(501.58)
1	232.99	A/P CLEARING-PEC	201307	7/1/2013	181196	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(203.50)
1	232.99	A/P CLEARING-PEC	201307	7/2/2013	181241	E-Bill	Check	Check	Due To Division 0				0	(332.39)
1	232.99	A/P CLEARING-PEC	201307	7/2/2013	181242	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(459.11)
1	232.99	A/P CLEARING-PEC	201307	7/2/2013	181243	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(775.53)
1	232.99	A/P CLEARING-PEC	201307	7/2/2013	181272	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(203.55)
1	232.99	A/P CLEARING-PEC	201307	7/2/2013	181341	Accounts Payable	Invoice	Invoice	TRANSFER 6/10 TO 6/30 PEC E-DEPOSITS	300	PIONEER ELECTRIC COOPERATIVE	20130702113953	1008980	27,608.69
1	232.99	A/P CLEARING-PEC	201307	7/2/2013	181396	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201307	7/3/2013	181310	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(590.80)
1	232.99	A/P CLEARING-PEC	201307	7/3/2013	181311	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(395.46)
1	232.99	A/P CLEARING-PEC	201307	7/3/2013	181327	E-Bill	Check	Check	Due To Division 0				0	(345.55)
1	232.99	A/P CLEARING-PEC	201307	7/3/2013	181350	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(198.00)
1	232.99	A/P CLEARING-PEC	201307	7/3/2013	181357	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(250.20)
1	232.99	A/P CLEARING-PEC	201307	7/3/2013	181392	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(43.45)
1	232.99	A/P CLEARING-PEC	201307	7/3/2013	181392	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201307	7/4/2013	181367	E-Bill	Check	Check	Due To Division 0				0	(273.40)
1	232.99	A/P CLEARING-PEC	201307	7/5/2013	183056	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	201307-8987	0	(12.00)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201307	7/5/2013	181370	E-Bill	Check	Check	Due To Division 0				0	(216.17)
1	232.99	A/P CLEARING-PEC	201307	7/5/2013	181372	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(694.92)
1	232.99	A/P CLEARING-PEC	201307	7/5/2013	181380	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(192.53)
1	232.99	A/P CLEARING-PEC	201307	7/5/2013	181390	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(227.92)
1	232.99	A/P CLEARING-PEC	201307	7/5/2013	181494	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(86.90)
1	232.99	A/P CLEARING-PEC	201307	7/5/2013	181494	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201307	7/6/2013	181405	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(298.81)
1	232.99	A/P CLEARING-PEC	201307	7/6/2013	181407	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(25.00)
1	232.99	A/P CLEARING-PEC	201307	7/7/2013	181410	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(152.99)
1	232.99	A/P CLEARING-PEC	201307	7/7/2013	181412	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(208.07)
1	232.99	A/P CLEARING-PEC	201307	7/8/2013	181446	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	403.63
1	232.99	A/P CLEARING-PEC	201307	7/8/2013	181657	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	201307-CELL PHONE	112312	(37.50)
1	232.99	A/P CLEARING-PEC	201307	7/8/2013	181413	E-Bill	Check	Check	Due To Division 0				0	(842.62)
1	232.99	A/P CLEARING-PEC	201307	7/8/2013	181414	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(440.23)
1	232.99	A/P CLEARING-PEC	201307	7/8/2013	181423	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(724.47)
1	232.99	A/P CLEARING-PEC	201307	7/8/2013	181425	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(676.59)
1	232.99	A/P CLEARING-PEC	201307	7/8/2013	181496	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(165.90)
1	232.99	A/P CLEARING-PEC	201307	7/8/2013	181496	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(39.50)
1	232.99	A/P CLEARING-PEC	201307	7/9/2013	182243	Accounts Payable	Invoice	Invoice	Due To Division 0	2374	VERIZON WIRELESS	201307 SPEC CELL	1009199	(23.10)
1	232.99	A/P CLEARING-PEC	201307	7/9/2013	183056	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	134702	0	(13.79)
1	232.99	A/P CLEARING-PEC	201307	7/9/2013	181472	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(958.90)
1	232.99	A/P CLEARING-PEC	201307	7/9/2013	181473	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(667.06)
1	232.99	A/P CLEARING-PEC	201307	7/9/2013	181486	E-Bill	Check	Check	Due To Division 0				0	(78.95)
1	232.99	A/P CLEARING-PEC	201307	7/9/2013	181559	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201307	7/9/2013	181559	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201307	7/10/2013	181570	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130710071745	2607	(2,169.75)
1	232.99	A/P CLEARING-PEC	201307	7/10/2013	181525	E-Bill	Check	Check	Due To Division 0				0	(613.11)
1	232.99	A/P CLEARING-PEC	201307	7/10/2013	181526	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(528.86)
1	232.99	A/P CLEARING-PEC	201307	7/10/2013	181528	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,017.26)
1	232.99	A/P CLEARING-PEC	201307	7/10/2013	181541	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(719.34)
1	232.99	A/P CLEARING-PEC	201307	7/10/2013	181692	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(27.65)
1	232.99	A/P CLEARING-PEC	201307	7/10/2013	181692	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201307	7/11/2013	181581	E-Bill	Check	Check	Due To Division 0				0	(1,779.44)
1	232.99	A/P CLEARING-PEC	201307	7/11/2013	181582	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(471.79)
1	232.99	A/P CLEARING-PEC	201307	7/11/2013	181583	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(681.28)
1	232.99	A/P CLEARING-PEC	201307	7/11/2013	181605	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(50.67)
1	232.99	A/P CLEARING-PEC	201307	7/11/2013	181625	Kiosk	Discover Card	Discover Card	Due To Division 0				0	(96.70)
1	232.99	A/P CLEARING-PEC	201307	7/11/2013	181693	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201307	7/11/2013	181693	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201307	7/12/2013	182463	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	885016	0	(12.63)
1	232.99	A/P CLEARING-PEC	201307	7/12/2013	182463	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	201307-9270	0	(19.00)
1	232.99	A/P CLEARING-PEC	201307	7/12/2013	182463	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	82068466	0	(59.09)
1	232.99	A/P CLEARING-PEC	201307	7/12/2013	181661	E-Bill	Check	Check	Due To Division 0				0	(1,532.90)
1	232.99	A/P CLEARING-PEC	201307	7/12/2013	181662	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(993.12)
1	232.99	A/P CLEARING-PEC	201307	7/12/2013	181663	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(700.98)
1	232.99	A/P CLEARING-PEC	201307	7/12/2013	181664	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,360.42)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201307	7/12/2013	181679	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(212.65)
1	232.99	A/P CLEARING-PEC	201307	7/12/2013	181695	Kiosk	Discover Card	Discover Card	Due To Division 0				0	(124.93)
1	232.99	A/P CLEARING-PEC	201307	7/12/2013	182068	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(59.25)
1	232.99	A/P CLEARING-PEC	201307	7/12/2013	182068	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201307	7/13/2013	183052	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	255533	0	(7.29)
1	232.99	A/P CLEARING-PEC	201307	7/13/2013	183052	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	342675	0	(36.33)
1	232.99	A/P CLEARING-PEC	201307	7/13/2013	183052	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	145010	0	(8.42)
1	232.99	A/P CLEARING-PEC	201307	7/13/2013	183052	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	336932	0	(7.20)
1	232.99	A/P CLEARING-PEC	201307	7/13/2013	183052	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	811869	0	(5.23)
1	232.99	A/P CLEARING-PEC	201307	7/13/2013	181720	E-Bill	Check	Check	Due To Division 0				0	(362.74)
1	232.99	A/P CLEARING-PEC	201307	7/13/2013	181721	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(379.66)
1	232.99	A/P CLEARING-PEC	201307	7/13/2013	181722	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(91.43)
1	232.99	A/P CLEARING-PEC	201307	7/14/2013	181723	E-Bill	Check	Check	Due To Division 0				0	(345.28)
1	232.99	A/P CLEARING-PEC	201307	7/15/2013	181786	Utility Billing	Remittance	Remittance	Due To Division 0				0	(57.30)
1	232.99	A/P CLEARING-PEC	201307	7/15/2013	181798	Utility Billing	Remittance	Remittance	Due To Division 0				0	(76.47)
1	232.99	A/P CLEARING-PEC	201307	7/15/2013	182901	Accounts Payable	Invoice	Invoice	Due To Division 0	2017	ALTIPLANO PUBLISHING LLC	2015	112538	(550.00)
1	232.99	A/P CLEARING-PEC	201307	7/15/2013	181726	E-Bill	Check	Check	Due To Division 0				0	(2,414.71)
1	232.99	A/P CLEARING-PEC	201307	7/15/2013	181727	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(834.28)
1	232.99	A/P CLEARING-PEC	201307	7/15/2013	181728	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(457.77)
1	232.99	A/P CLEARING-PEC	201307	7/15/2013	181729	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,096.90)
1	232.99	A/P CLEARING-PEC	201307	7/15/2013	181748	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(332.17)
1	232.99	A/P CLEARING-PEC	201307	7/15/2013	181755	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(350.32)
1	232.99	A/P CLEARING-PEC	201307	7/15/2013	182069	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(110.60)
1	232.99	A/P CLEARING-PEC	201307	7/15/2013	182069	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(59.25)
1	232.99	A/P CLEARING-PEC	201307	7/16/2013	181798	Utility Billing	Remittance	Remittance	Due To Division 0				0	(339.89)
1	232.99	A/P CLEARING-PEC	201307	7/16/2013	181853	Utility Billing	Remittance	Remittance	Due To Division 0				0	(596.04)
1	232.99	A/P CLEARING-PEC	201307	7/16/2013	181854	Utility Billing	Remittance	Remittance	Due To Division 0				0	(450.41)
1	232.99	A/P CLEARING-PEC	201307	7/16/2013	181862	Utility Billing	Remittance	Remittance	Due To Division 0				0	(387.93)
1	232.99	A/P CLEARING-PEC	201307	7/16/2013	181872	Utility Billing	Payment	Payment	Due To Division 0				0	101.33
1	232.99	A/P CLEARING-PEC	201307	7/16/2013	181881	Utility Billing	Payment	Payment	Due To Division 0				0	177.00
1	232.99	A/P CLEARING-PEC	201307	7/16/2013	182306	Accounts Payable	Invoice	Invoice	Due To Division 0	1312	TUMBLEWEED EMBROIDERY	13-234	112457	(90.97)
1	232.99	A/P CLEARING-PEC	201307	7/16/2013	181825	E-Bill	Check	Check	Due To Division 0				0	(974.80)
1	232.99	A/P CLEARING-PEC	201307	7/16/2013	181826	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(402.56)
1	232.99	A/P CLEARING-PEC	201307	7/16/2013	181827	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,159.64)
1	232.99	A/P CLEARING-PEC	201307	7/16/2013	181843	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(176.90)
1	232.99	A/P CLEARING-PEC	201307	7/16/2013	182043	Accounts Payable	Invoice	Invoice	TRANSFER 6/10 TO 6/30 PEC E-DEPOSITS	300	PIONEER ELECTRIC COOPERATIVE	20130717115756	1009101	22,098.97
1	232.99	A/P CLEARING-PEC	201307	7/16/2013	182072	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	181798	Utility Billing	Remittance	Remittance	Due To Division 0				0	(262.60)
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	181942	Utility Billing	Remittance	Remittance	Due To Division 0				0	(708.05)
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	181960	Utility Billing	Remittance	Remittance	Due To Division 0				0	(98.99)
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	182022	Utility Billing	Payment	Payment	Due To Division 0				0	98.99
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	182026	Utility Billing	Payment	Payment	Due To Division 0				0	412.70
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	182306	Accounts Payable	Invoice	Invoice	Due To Division 0	769	MAGNISON, RANDALL	201307-0769	112444	(434.92)
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	183052	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	4720057	0	(10.01)
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	183066	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201307-JULY 2013 CC	2835	(8.59)
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	181892	E-Bill	Check	Check	Due To Division 0				0	(700.81)
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	181893	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(318.53)
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	181901	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(350.22)
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	181917	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(168.75)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	181992	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(200.72)
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	182132	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(67.15)
1	232.99	A/P CLEARING-PEC	201307	7/17/2013	182132	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201307	7/18/2013	181798	Utility Billing	Remittance	Remittance	Due To Division 0				0	(184.40)
1	232.99	A/P CLEARING-PEC	201307	7/18/2013	181942	Utility Billing	Remittance	Remittance	Due To Division 0				0	(328.70)
1	232.99	A/P CLEARING-PEC	201307	7/18/2013	182087	Utility Billing	Payment	Payment	Due To Division 0				0	328.70
1	232.99	A/P CLEARING-PEC	201307	7/18/2013	182027	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(281.43)
1	232.99	A/P CLEARING-PEC	201307	7/18/2013	182028	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(274.00)
1	232.99	A/P CLEARING-PEC	201307	7/18/2013	182224	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201307	7/18/2013	182224	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201307	7/19/2013	183052	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	914827	0	(41.93)
1	232.99	A/P CLEARING-PEC	201307	7/19/2013	183052	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	240864	0	(4.77)
1	232.99	A/P CLEARING-PEC	201307	7/19/2013	182091	E-Bill	Check	Check	Due To Division 0				0	(820.24)
1	232.99	A/P CLEARING-PEC	201307	7/19/2013	182092	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(106.23)
1	232.99	A/P CLEARING-PEC	201307	7/19/2013	182093	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(882.55)
1	232.99	A/P CLEARING-PEC	201307	7/19/2013	182225	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201307	7/20/2013	182134	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(81.60)
1	232.99	A/P CLEARING-PEC	201307	7/20/2013	182135	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(285.00)
1	232.99	A/P CLEARING-PEC	201307	7/21/2013	182136	E-Bill	Check	Check	Due To Division 0				0	(247.06)
1	232.99	A/P CLEARING-PEC	201307	7/22/2013	182138	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(91.96)
1	232.99	A/P CLEARING-PEC	201307	7/22/2013	182140	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(159.41)
1	232.99	A/P CLEARING-PEC	201307	7/22/2013	182141	E-Bill	Check	Check	Due To Division 0				0	(505.44)
1	232.99	A/P CLEARING-PEC	201307	7/22/2013	182241	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(51.35)
1	232.99	A/P CLEARING-PEC	201307	7/22/2013	182241	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(27.65)
1	232.99	A/P CLEARING-PEC	201307	7/23/2013	182232	Utility Billing	Remittance	REMIT	Due To Division 0				0	(93.83)
1	232.99	A/P CLEARING-PEC	201307	7/23/2013	182190	E-Bill	Check	Check	Due To Division 0				0	(4,873.87)
1	232.99	A/P CLEARING-PEC	201307	7/23/2013	182191	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(816.93)
1	232.99	A/P CLEARING-PEC	201307	7/23/2013	182192	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(250.05)
1	232.99	A/P CLEARING-PEC	201307	7/23/2013	182210	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(206.18)
1	232.99	A/P CLEARING-PEC	201307	7/23/2013	182303	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182573	Accounts Payable	Invoice	Invoice	Due To Division 0	101	ALEXANDER, ALFRED	201307-0101	112464	(115.82)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182573	Accounts Payable	Invoice	Invoice	Due To Division 0	200	RUBART, PERRY E	201307-0200	112496	(100.00)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182573	Accounts Payable	Invoice	Invoice	Due To Division 0	240	WINGER, MELVIN	201307-0240	112516	(114.69)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182573	Accounts Payable	Invoice	Invoice	Due To Division 0	533	DUNN, DON R	201307-0533	112476	(110.17)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182573	Accounts Payable	Invoice	Invoice	Due To Division 0	605	CLAASSEN, FREDERICK L	201307-0605	112474	(125.43)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182573	Accounts Payable	Invoice	Invoice	Due To Division 0	674	FLOYD, MARTIE	201307-0674	112478	(112.43)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182573	Accounts Payable	Invoice	Invoice	Due To Division 0	779	BELL, JAMES N	201307-0779	112468	(119.78)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182573	Accounts Payable	Invoice	Invoice	Due To Division 0	2887	JURY, JOHN R	201307-2887	112483	(112.43)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182573	Accounts Payable	Invoice	Invoice	Due To Division 0	3067	MILBURN, CHARLES E	201307-3067	112487	(131.64)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182251	E-Bill	Check	Check	Due To Division 0				0	(741.98)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182252	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(66.29)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182253	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(459.48)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182268	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(703.90)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182474	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201307	7/24/2013	182474	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201307	7/25/2013	182311	E-Bill	Check	Check	Due To Division 0				0	(1,401.74)
1	232.99	A/P CLEARING-PEC	201307	7/25/2013	182312	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(373.76)
1	232.99	A/P CLEARING-PEC	201307	7/25/2013	182321	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(518.45)
1	232.99	A/P CLEARING-PEC	201307	7/25/2013	182322	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(955.86)



Southern Pioneer Electric Company - Expense from PEC 2013  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201307	7/25/2013	182331	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(276.71)
1	232.99	A/P CLEARING-PEC	201307	7/25/2013	182475	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201307	7/25/2013	182475	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201307	7/26/2013	182370	E-Bill	Check	Check	Due To Division 0				0	(345.66)
1	232.99	A/P CLEARING-PEC	201307	7/26/2013	182371	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(680.12)
1	232.99	A/P CLEARING-PEC	201307	7/26/2013	182372	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(286.45)
1	232.99	A/P CLEARING-PEC	201307	7/26/2013	182476	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201307	7/26/2013	182476	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201307	7/27/2013	182417	E-Bill	Check	Check	Due To Division 0				0	(669.00)
1	232.99	A/P CLEARING-PEC	201307	7/27/2013	182418	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(636.72)
1	232.99	A/P CLEARING-PEC	201307	7/27/2013	182419	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(560.28)
1	232.99	A/P CLEARING-PEC	201307	7/28/2013	182983	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	201307-1526	112549	(961.88)
1	232.99	A/P CLEARING-PEC	201307	7/28/2013	182420	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(112.00)
1	232.99	A/P CLEARING-PEC	201307	7/28/2013	182421	E-Bill	Check	Check	Due To Division 0				0	(251.79)
1	232.99	A/P CLEARING-PEC	201307	7/29/2013	182444	Material Inventory	Charge	Charge	Due To Division 0				0	(146.87)
1	232.99	A/P CLEARING-PEC	201307	7/29/2013	182983	Accounts Payable	Invoice	Invoice	Due To Division 0	1077	SCOTT, CHANTRY C	201307-1077	112585	(435.05)
1	232.99	A/P CLEARING-PEC	201307	7/29/2013	183051	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	521097	0	(217.50)
1	232.99	A/P CLEARING-PEC	201307	7/29/2013	182423	E-Bill	Check	Check	Due To Division 0				0	(502.64)
1	232.99	A/P CLEARING-PEC	201307	7/29/2013	182424	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,395.06)
1	232.99	A/P CLEARING-PEC	201307	7/29/2013	182427	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,126.16)
1	232.99	A/P CLEARING-PEC	201307	7/29/2013	182440	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,128.94)
1	232.99	A/P CLEARING-PEC	201307	7/29/2013	182532	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(90.85)
1	232.99	A/P CLEARING-PEC	201307	7/29/2013	182532	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(27.65)
1	232.99	A/P CLEARING-PEC	201307	7/30/2013	182601	Accounts Payable	Invoice	Invoice	Due To Division 0	2750	WAGONWHEEL CAFE & BAKERY LLC	780665	0	(12.50)
1	232.99	A/P CLEARING-PEC	201307	7/30/2013	182488	E-Bill	Check	Check	Due To Division 0				0	(1,384.56)
1	232.99	A/P CLEARING-PEC	201307	7/30/2013	182489	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(690.65)
1	232.99	A/P CLEARING-PEC	201307	7/30/2013	182499	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(521.34)
1	232.99	A/P CLEARING-PEC	201307	7/30/2013	182501	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(267.24)
1	232.99	A/P CLEARING-PEC	201307	7/30/2013	182564	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201307	7/30/2013	182564	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	181075	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC				0	(4,472.20)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	182213	General Ledger	Journal Entry	7-3 CORR AP CODING-FEDEX	7-3 CORR AP CODING-FEDEX				0	(131.17)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	182243	Accounts Payable	Invoice	Invoice	2ND QUARTER MANAGEMENT SERVICES	300	PIONEER ELECTRIC COOPERATIVE	28865	1009492	393,721.95
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	182243	Accounts Payable	Invoice	Invoice	JUNE 2013 REIMBURSEMENT OF EXPENSE	300	PIONEER ELECTRIC COOPERATIVE	28866	1009493	50,421.04
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	182901	Accounts Payable	Invoice	Invoice	Due To Division 0	113	BROWN DUPREE OIL CO INC	201307-0113	112542	(200.90)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	183044	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0				0	(110,866.97)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	183045	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0				0	(2,294.54)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	183105	General Ledger	Journal Entry	MJ 10 PEC MO TXBLE FRINGE CLEARING	MJ10 TX FRNG-ST/NATIONAL MEETING EXP				0	(259.65)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	183117	General Ledger	Journal Entry	1.7-3 CORR FM CHARGE	1.7-3 CORR FM CHARGE				0	(9.30)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	183148	General Ledger	Journal Entry	MJ 08 MWF ENTRIES	MJ08 MWF ENTRIES TO PEC GL				0	2,650.39
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	183153	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	245955	112638	(9,957.00)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	183173	Fleet Management	Period-End	Period-End	Due To Division 0				0	(3,808.05)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	182540	E-Bill	Check	Check	Due To Division 0				0	(5,324.53)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	182542	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(761.08)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	182543	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(254.94)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	182553	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(240.38)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	182771	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(86.90)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	182771	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	182858	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CRCD FEES-OS				0	(47.40)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	182858	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CK FEES-OS				0	(3.95)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	182858	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CRCD FEES-OS				0	(15.80)
1	232.99	A/P CLEARING-PEC	201307	7/31/2013	182858	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CK FEES-OS				0	(7.90)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	182230	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130723114439	2681	(2,169.75)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	182568	Accounts Payable	Invoice	Invoice	Due To Division 0	2688	ILLINOIS MUTUAL LIFE INS CO	201308 ILL MUT	112481	(1,333.08)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183302	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	201308-0221	2756	(439.85)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183626	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	196054	0	(14.04)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183626	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	28342	0	(10.11)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183626	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	3756	0	(11.42)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183626	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	296074217	0	(116.64)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183626	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	317/SXQL	0	(292.97)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183626	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	1384829	0	(2.98)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183626	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	158931	0	(3.35)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183626	Accounts Payable	Invoice	Invoice	Due To Division 0	3111	CC POSTAGE	671977	0	(4.22)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183647	Accounts Payable	Invoice	Invoice	Due To Division 0	881	HIGH PLAINS PIZZA INC.	833	0	(17.38)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183647	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	000003-08	0	(14.54)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183647	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	81315804	0	(92.74)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183647	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	BJAOPV	0	(906.60)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183647	Accounts Payable	Invoice	Invoice	Due To Division 0	3095	CC WALMART	795242	0	(43.33)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183789	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT FR SPEC-JULY MO EXP				0	(210.69)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183789	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT FR SPEC-JULY MGMT FEE				0	(1,088.66)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183789	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29I/C INT FR SPEC-ADJ JUNE MO EXP				0	5.11
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183942	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	04720057-1	0	(2.50)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183989	Accounts Payable	Invoice	Invoice	Due To Division 0	101	ALEXANDER, ALFRED	201308-0101 2	112705	(196.05)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183989	Accounts Payable	Invoice	Invoice	Due To Division 0	200	RUBART, PERRY E	201308-200	112731	(400.00)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183989	Accounts Payable	Invoice	Invoice	Due To Division 0	240	WINGER, MELVIN	201308-240	112740	(414.69)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183989	Accounts Payable	Invoice	Invoice	Due To Division 0	533	DUNN, DON R	201308-0533	112712	(410.17)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183989	Accounts Payable	Invoice	Invoice	Due To Division 0	605	CLAASSEN, FREDERICK L	201308-0605	112710	(408.47)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183989	Accounts Payable	Invoice	Invoice	Due To Division 0	674	FLOYD, MARTIE	201308-0674	112713	(412.43)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183989	Accounts Payable	Invoice	Invoice	Due To Division 0	779	BELL, JAMES N	201308-0779	112707	(419.78)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183989	Accounts Payable	Invoice	Invoice	Due To Division 0	2887	JURY, JOHN R	201308-2887	112719	(187.01)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183989	Accounts Payable	Invoice	Invoice	Due To Division 0	3067	MILBURN, CHARLES E	201308-3067	112727	(431.64)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	184270	Accounts Payable	Invoice	Invoice	Due To Division 0	6	BUSHNELL, GEORGE W	201308	112750	(33.92)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	184498	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	199613	0	(14.80)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	184498	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	323794	0	(33.40)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	184498	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	458437	0	(11.82)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	184498	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	624069	0	(26.41)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	184498	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	822767	0	(111.80)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	184498	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	81027965	0	(143.59)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	184498	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	86255546	0	(574.36)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	184598	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	2013070957	112846	(13,069.01)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	184598	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	246843	112846	(2,373.95)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	184633	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	201308-0209 MEALS	0	(12.03)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	182605	E-Bill	Check	Check	Due To Division 0				0	(687.21)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	182606	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(876.18)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	182607	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(345.50)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	182637	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(451.72)
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183728	General Ledger	Journal Entry	8-4 CORR CRCD & ECK FEES	8-4 CORR CRCD & ECK FEES				0	23.70
1	232.99	A/P CLEARING-PEC	201308	8/1/2013	183737	General Ledger	Journal Entry	8-5 CORR 7/30/13 CRCD FEES	8-5 CORR 7/30/13 CRCD FEES				0	11.85
1	232.99	A/P CLEARING-PEC	201308	8/2/2013	182901	Accounts Payable	Invoice	Invoice	Due To Division 0	536	ULYSSES CAR WASH	8300	112598	(20.00)
1	232.99	A/P CLEARING-PEC	201308	8/2/2013	182672	E-Bill	Check	Check	Due To Division 0				0	(1,015.80)
1	232.99	A/P CLEARING-PEC	201308	8/2/2013	182673	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,165.60)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201308	8/2/2013	182674	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,221.84)
1	232.99	A/P CLEARING-PEC	201308	8/2/2013	182686	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(204.82)
1	232.99	A/P CLEARING-PEC	201308	8/2/2013	183436	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201308	8/3/2013	182730	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(288.60)
1	232.99	A/P CLEARING-PEC	201308	8/3/2013	182732	E-Bill	Check	Check	Due To Division 0				0	(280.96)
1	232.99	A/P CLEARING-PEC	201308	8/4/2013	184498	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	315/SXQL	0	(287.18)
1	232.99	A/P CLEARING-PEC	201308	8/4/2013	184633	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	201308-0209 MEALS2	0	(12.39)
1	232.99	A/P CLEARING-PEC	201308	8/4/2013	182734	E-Bill	Check	Check	Due To Division 0				0	(242.74)
1	232.99	A/P CLEARING-PEC	201308	8/4/2013	182737	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(159.99)
1	232.99	A/P CLEARING-PEC	201308	8/5/2013	182983	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	201308-1526	112550	(73.45)
1	232.99	A/P CLEARING-PEC	201308	8/5/2013	184498	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	381701	0	(26.22)
1	232.99	A/P CLEARING-PEC	201308	8/5/2013	184629	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	201308-SHERRY	0	(4.86)
1	232.99	A/P CLEARING-PEC	201308	8/5/2013	182738	E-Bill	Check	Check	Due To Division 0				0	(100.23)
1	232.99	A/P CLEARING-PEC	201308	8/5/2013	182739	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(2,951.32)
1	232.99	A/P CLEARING-PEC	201308	8/5/2013	182749	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(654.84)
1	232.99	A/P CLEARING-PEC	201308	8/5/2013	182750	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(230.67)
1	232.99	A/P CLEARING-PEC	201308	8/5/2013	182941	Accounts Payable	Invoice	Invoice	TRANSFER 7/14 TO 8/4 PEC E-DEPOSITS	300	PIONEER ELECTRIC COOPERATIVE	20130807080853	1009295	50,714.98
1	232.99	A/P CLEARING-PEC	201308	8/5/2013	183437	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(106.65)
1	232.99	A/P CLEARING-PEC	201308	8/5/2013	183437	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	182859	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130806144503	2752	(2,169.75)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	182983	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	2013-08 CELL PHONE	112548	(37.50)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	183626	Accounts Payable	Invoice	Invoice	Due To Division 0	174	LARRY'S OIL	990632	0	(31.52)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	183626	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	745182	0	(55.31)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	183647	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	391586	0	(15.11)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	183647	Accounts Payable	Invoice	Invoice	Due To Division 0	3094	CC IT	439817962	0	(6,485.98)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	183864	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	201308-098C	0	(56.14)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	183864	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	201308-202	0	(10.28)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	184633	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	201308-0209 TRAVEL	0	(5.38)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	182802	E-Bill	Check	Check	Due To Division 0				0	(1,086.88)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	182803	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(173.39)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	182804	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(537.30)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	182852	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(184.31)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	183438	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201308	8/6/2013	183438	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201308	8/7/2013	183302	Accounts Payable	Invoice	Invoice	Due To Division 0	2360	HITTLE, SCOTT	201308-2360	112631	(60.83)
1	232.99	A/P CLEARING-PEC	201308	8/7/2013	183626	Accounts Payable	Invoice	Invoice	Due To Division 0	3095	CC WALMART	1472497	0	(41.47)
1	232.99	A/P CLEARING-PEC	201308	8/7/2013	183864	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	258883	0	(56.29)
1	232.99	A/P CLEARING-PEC	201308	8/7/2013	183864	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	32050	0	(14.79)
1	232.99	A/P CLEARING-PEC	201308	8/7/2013	182879	E-Bill	Check	Check	Due To Division 0				0	(499.15)
1	232.99	A/P CLEARING-PEC	201308	8/7/2013	182880	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(182.08)
1	232.99	A/P CLEARING-PEC	201308	8/7/2013	182881	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(500.46)
1	232.99	A/P CLEARING-PEC	201308	8/7/2013	182882	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(772.74)
1	232.99	A/P CLEARING-PEC	201308	8/7/2013	182904	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(350.10)
1	232.99	A/P CLEARING-PEC	201308	8/7/2013	183439	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(59.25)
1	232.99	A/P CLEARING-PEC	201308	8/7/2013	183439	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201308	8/8/2013	183311	Accounts Payable	Invoice	Invoice	Due To Division 0	688	FEDEX	2-362-21470	112625	(32.04)
1	232.99	A/P CLEARING-PEC	201308	8/8/2013	183626	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	10610023	0	(12.61)
1	232.99	A/P CLEARING-PEC	201308	8/8/2013	183864	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	10610027	0	(13.15)
1	232.99	A/P CLEARING-PEC	201308	8/8/2013	182948	E-Bill	Check	Check	Due To Division 0				0	(735.18)

Southern Pioneer Electric Company - Expense from PEC 2013  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201308	8/8/2013	182949	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(872.64)
1	232.99	A/P CLEARING-PEC	201308	8/8/2013	182950	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(769.81)
1	232.99	A/P CLEARING-PEC	201308	8/8/2013	182961	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(55.36)
1	232.99	A/P CLEARING-PEC	201308	8/8/2013	182967	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(264.10)
1	232.99	A/P CLEARING-PEC	201308	8/8/2013	183440	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201308	8/8/2013	183440	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201308	8/9/2013	183647	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	169144	0	(19.83)
1	232.99	A/P CLEARING-PEC	201308	8/9/2013	183864	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	690131	0	(16.85)
1	232.99	A/P CLEARING-PEC	201308	8/9/2013	183000	E-Bill	Check	Check	Due To Division 0				0	(2,298.88)
1	232.99	A/P CLEARING-PEC	201308	8/9/2013	183001	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,639.86)
1	232.99	A/P CLEARING-PEC	201308	8/9/2013	183002	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(2,489.52)
1	232.99	A/P CLEARING-PEC	201308	8/9/2013	183013	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(1,014.08)
1	232.99	A/P CLEARING-PEC	201308	8/9/2013	183048	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(88.35)
1	232.99	A/P CLEARING-PEC	201308	8/9/2013	183441	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201308	8/9/2013	183441	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201308	8/10/2013	183073	E-Bill	Check	Check	Due To Division 0				0	(631.75)
1	232.99	A/P CLEARING-PEC	201308	8/10/2013	183074	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(634.18)
1	232.99	A/P CLEARING-PEC	201308	8/10/2013	183076	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(290.44)
1	232.99	A/P CLEARING-PEC	201308	8/11/2013	183078	E-Bill	Check	Check	Due To Division 0				0	(149.00)
1	232.99	A/P CLEARING-PEC	201308	8/12/2013	183127	Utility Billing	Remittance	Remittance	Due To Division 0				0	(215.33)
1	232.99	A/P CLEARING-PEC	201308	8/12/2013	183626	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	AMWSGU	0	(391.80)
1	232.99	A/P CLEARING-PEC	201308	8/12/2013	184022	Accounts Payable	Invoice	Invoice	Due To Division 0	1315	SHOGREN, MARK	201308-1315 2	112743	(574.00)
1	232.99	A/P CLEARING-PEC	201308	8/12/2013	184498	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	740794	0	(26.64)
1	232.99	A/P CLEARING-PEC	201308	8/12/2013	184498	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	414/NQRUA	0	(287.18)
1	232.99	A/P CLEARING-PEC	201308	8/12/2013	184880	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	292.72
1	232.99	A/P CLEARING-PEC	201308	8/12/2013	183080	E-Bill	Check	Check	Due To Division 0				0	(2,405.08)
1	232.99	A/P CLEARING-PEC	201308	8/12/2013	183081	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,286.93)
1	232.99	A/P CLEARING-PEC	201308	8/12/2013	183082	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(872.51)
1	232.99	A/P CLEARING-PEC	201308	8/12/2013	183103	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,207.52)
1	232.99	A/P CLEARING-PEC	201308	8/12/2013	183114	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(121.20)
1	232.99	A/P CLEARING-PEC	201308	8/12/2013	183442	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(142.20)
1	232.99	A/P CLEARING-PEC	201308	8/12/2013	183442	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(55.30)
1	232.99	A/P CLEARING-PEC	201308	8/13/2013	183988	Accounts Payable	Invoice	Invoice	Due To Division 0	1121	MIDWEST MAILING SOLUTIONS INC	30416	112726	(62.27)
1	232.99	A/P CLEARING-PEC	201308	8/13/2013	184498	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	47203	0	(15.87)
1	232.99	A/P CLEARING-PEC	201308	8/13/2013	183155	E-Bill	Check	Check	Due To Division 0				0	(716.32)
1	232.99	A/P CLEARING-PEC	201308	8/13/2013	183156	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(183.29)
1	232.99	A/P CLEARING-PEC	201308	8/13/2013	183157	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(82.02)
1	232.99	A/P CLEARING-PEC	201308	8/13/2013	183158	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(632.89)
1	232.99	A/P CLEARING-PEC	201308	8/13/2013	183443	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201308	8/14/2013	183127	Utility Billing	Remittance	Remittance	Due To Division 0				0	(237.00)
1	232.99	A/P CLEARING-PEC	201308	8/14/2013	183241	Utility Billing	Remittance	Remittance	Due To Division 0				0	(800.95)
1	232.99	A/P CLEARING-PEC	201308	8/14/2013	183248	Utility Billing	Remittance	Remittance	Due To Division 0				0	(261.69)
1	232.99	A/P CLEARING-PEC	201308	8/14/2013	183256	Utility Billing	Remittance	Remittance	Due To Division 0				0	(356.33)
1	232.99	A/P CLEARING-PEC	201308	8/14/2013	183376	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	215.15
1	232.99	A/P CLEARING-PEC	201308	8/14/2013	183444	General Ledger	Journal Entry	PEC DAILY CASH	POSTAGE - RED FLAG LETTERS				0	(7,820.00)
1	232.99	A/P CLEARING-PEC	201308	8/14/2013	183226	E-Bill	Check	Check	Due To Division 0				0	(488.28)
1	232.99	A/P CLEARING-PEC	201308	8/14/2013	183228	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(597.69)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201308	8/14/2013	183237	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(800.75)
1	232.99	A/P CLEARING-PEC	201308	8/14/2013	183238	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(388.59)
1	232.99	A/P CLEARING-PEC	201308	8/14/2013	183444	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(51.35)
1	232.99	A/P CLEARING-PEC	201308	8/14/2013	183444	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(27.65)
1	232.99	A/P CLEARING-PEC	201308	8/15/2013	183241	Utility Billing	Remittance	Remittance	Due To Division 0				0	(500.00)
1	232.99	A/P CLEARING-PEC	201308	8/15/2013	183248	Utility Billing	Remittance	Remittance	Due To Division 0				0	(432.64)
1	232.99	A/P CLEARING-PEC	201308	8/15/2013	183291	Utility Billing	Remittance	Remittance	Due To Division 0				0	(411.04)
1	232.99	A/P CLEARING-PEC	201308	8/15/2013	183393	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	652.75
1	232.99	A/P CLEARING-PEC	201308	8/15/2013	183647	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	649043	0	(30.84)
1	232.99	A/P CLEARING-PEC	201308	8/15/2013	183276	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(870.47)
1	232.99	A/P CLEARING-PEC	201308	8/15/2013	183287	E-Bill	Check	Check	Due To Division 0				0	(110.94)
1	232.99	A/P CLEARING-PEC	201308	8/15/2013	183292	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(574.93)
1	232.99	A/P CLEARING-PEC	201308	8/15/2013	183310	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(161.43)
1	232.99	A/P CLEARING-PEC	201308	8/15/2013	183445	General Ledger	Journal Entry	PEC DAILY CASH	PEC NSF ECK FEE REVERSAL				0	3.95
1	232.99	A/P CLEARING-PEC	201308	8/15/2013	183445	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201308	8/15/2013	183445	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201308	8/16/2013	183348	E-Bill	Check	Check	Due To Division 0				0	(230.33)
1	232.99	A/P CLEARING-PEC	201308	8/16/2013	183349	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(704.89)
1	232.99	A/P CLEARING-PEC	201308	8/16/2013	183350	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(257.00)
1	232.99	A/P CLEARING-PEC	201308	8/16/2013	183363	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(406.65)
1	232.99	A/P CLEARING-PEC	201308	8/16/2013	183365	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(214.68)
1	232.99	A/P CLEARING-PEC	201308	8/16/2013	183447	General Ledger	Journal Entry	PEC DAILY CASH	PEC NSF ECK FEE REVERSAL				0	3.95
1	232.99	A/P CLEARING-PEC	201308	8/16/2013	183447	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201308	8/16/2013	183447	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201308	8/17/2013	183399	E-Bill	Check	Check	Due To Division 0				0	(225.23)
1	232.99	A/P CLEARING-PEC	201308	8/17/2013	183400	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(113.13)
1	232.99	A/P CLEARING-PEC	201308	8/18/2013	183403	E-Bill	Check	Check	Due To Division 0				0	(418.00)
1	232.99	A/P CLEARING-PEC	201308	8/19/2013	183241	Utility Billing	Remittance	Remittance	Due To Division 0				0	(246.22)
1	232.99	A/P CLEARING-PEC	201308	8/19/2013	183248	Utility Billing	Remittance	Remittance	Due To Division 0				0	(181.77)
1	232.99	A/P CLEARING-PEC	201308	8/19/2013	183406	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(656.37)
1	232.99	A/P CLEARING-PEC	201308	8/19/2013	183407	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(677.26)
1	232.99	A/P CLEARING-PEC	201308	8/19/2013	183408	E-Bill	Check	Check	Due To Division 0				0	(444.28)
1	232.99	A/P CLEARING-PEC	201308	8/19/2013	183524	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(75.05)
1	232.99	A/P CLEARING-PEC	201308	8/19/2013	183524	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201308	8/20/2013	183241	Utility Billing	Remittance	Remittance	Due To Division 0				0	(94.79)
1	232.99	A/P CLEARING-PEC	201308	8/20/2013	183504	Miscellaneous Receivable	Invoice	Invoice	Due To Division 0				0	(1,084.00)
1	232.99	A/P CLEARING-PEC	201308	8/20/2013	183476	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(50.00)
1	232.99	A/P CLEARING-PEC	201308	8/20/2013	183477	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(539.48)
1	232.99	A/P CLEARING-PEC	201308	8/20/2013	183478	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(648.69)
1	232.99	A/P CLEARING-PEC	201308	8/20/2013	183595	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201308	8/20/2013	183617	Accounts Payable	Invoice	Invoice	TRANSFER 8/4 TO 8/18 PEC E-DEPOSITS	300	PIONEER ELECTRIC COOPERATIVE	20130822080253	1009397	33,838.99
1	232.99	A/P CLEARING-PEC	201308	8/21/2013	183535	E-Bill	Check	Check	Due To Division 0				0	(263.88)
1	232.99	A/P CLEARING-PEC	201308	8/21/2013	183536	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(224.82)
1	232.99	A/P CLEARING-PEC	201308	8/21/2013	183538	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(347.75)
1	232.99	A/P CLEARING-PEC	201308	8/21/2013	183583	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(224.32)
1	232.99	A/P CLEARING-PEC	201308	8/21/2013	183594	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(394.90)
1	232.99	A/P CLEARING-PEC	201308	8/21/2013	183652	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(39.50)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201308	8/21/2013	183652	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201308	8/22/2013	183605	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(765.10)
1	232.99	A/P CLEARING-PEC	201308	8/22/2013	183606	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(153.05)
1	232.99	A/P CLEARING-PEC	201308	8/22/2013	183653	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(144.54)
1	232.99	A/P CLEARING-PEC	201308	8/22/2013	183740	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201308	8/22/2013	183740	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201308	8/23/2013	183816	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	145.00
1	232.99	A/P CLEARING-PEC	201308	8/23/2013	183989	Accounts Payable	Invoice	Invoice	Due To Division 0	247	KANSAS REC ACCOUNTANTS CLUB	201308-0247	112721	(39.00)
1	232.99	A/P CLEARING-PEC	201308	8/23/2013	183701	E-Bill	Check	Check	Due To Division 0				0	(353.47)
1	232.99	A/P CLEARING-PEC	201308	8/23/2013	183702	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,499.52)
1	232.99	A/P CLEARING-PEC	201308	8/23/2013	183703	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(383.13)
1	232.99	A/P CLEARING-PEC	201308	8/23/2013	183716	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(331.66)
1	232.99	A/P CLEARING-PEC	201308	8/23/2013	183722	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(236.89)
1	232.99	A/P CLEARING-PEC	201308	8/23/2013	183860	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201308	8/24/2013	183755	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(519.54)
1	232.99	A/P CLEARING-PEC	201308	8/25/2013	183760	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(150.87)
1	232.99	A/P CLEARING-PEC	201308	8/25/2013	183761	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(253.65)
1	232.99	A/P CLEARING-PEC	201308	8/26/2013	183762	E-Bill	Check	Check	Due To Division 0				0	(3,843.19)
1	232.99	A/P CLEARING-PEC	201308	8/26/2013	183763	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(673.14)
1	232.99	A/P CLEARING-PEC	201308	8/26/2013	183765	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(339.68)
1	232.99	A/P CLEARING-PEC	201308	8/26/2013	183780	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(395.34)
1	232.99	A/P CLEARING-PEC	201308	8/26/2013	183861	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(75.05)
1	232.99	A/P CLEARING-PEC	201308	8/26/2013	183861	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201308	8/27/2013	183991	Accounts Payable	Invoice	Invoice	JULY 2013 REIMBURSEMENT OF EXPENSE	300	PIONEER ELECTRIC COOPERATIVE	28963	1009753	43,931.41
1	232.99	A/P CLEARING-PEC	201308	8/27/2013	183824	E-Bill	Check	Check	Due To Division 0				0	(740.90)
1	232.99	A/P CLEARING-PEC	201308	8/27/2013	183825	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(847.64)
1	232.99	A/P CLEARING-PEC	201308	8/27/2013	183826	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(286.46)
1	232.99	A/P CLEARING-PEC	201308	8/27/2013	184014	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201308	8/27/2013	184014	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201308	8/28/2013	184270	Accounts Payable	Invoice	Invoice	Due To Division 0	143	GRANT CO CHAMBER OF COMMERCE	428	112757	(7.00)
1	232.99	A/P CLEARING-PEC	201308	8/28/2013	184270	Accounts Payable	Invoice	Invoice	Due To Division 0	573	CDW DIRECT LLC	FL46108	112823	(468.85)
1	232.99	A/P CLEARING-PEC	201308	8/28/2013	184272	Accounts Payable	Invoice	Invoice	Due To Division 0	2907	KOONS, MARLEY	201308-2907	112764	(11.90)
1	232.99	A/P CLEARING-PEC	201308	8/28/2013	183880	E-Bill	Check	Check	Due To Division 0				0	(1,161.70)
1	232.99	A/P CLEARING-PEC	201308	8/28/2013	183881	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(970.80)
1	232.99	A/P CLEARING-PEC	201308	8/28/2013	183882	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,857.40)
1	232.99	A/P CLEARING-PEC	201308	8/28/2013	183890	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,507.63)
1	232.99	A/P CLEARING-PEC	201308	8/28/2013	184015	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201308	8/28/2013	184015	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201308	8/29/2013	183876	Accounts Payable	Invoice	Invoice	Due To Division 0	2688	ILLINOIS MUTUAL LIFE INS CO	201309 ILL MUT	112718	(1,333.08)
1	232.99	A/P CLEARING-PEC	201308	8/29/2013	184020	Accounts Payable	Invoice	Invoice	Due To Division 0	1315	SHOGREN, MARK	201308-160	112743	(360.60)
1	232.99	A/P CLEARING-PEC	201308	8/29/2013	183963	E-Bill	Check	Check	Due To Division 0				0	(704.56)
1	232.99	A/P CLEARING-PEC	201308	8/29/2013	183964	E-Bill	Discover Card	Discover Card	Due To Division 0				0	(146.58)
1	232.99	A/P CLEARING-PEC	201308	8/29/2013	183965	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(487.06)
1	232.99	A/P CLEARING-PEC	201308	8/29/2013	183966	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(721.15)
1	232.99	A/P CLEARING-PEC	201308	8/29/2013	183975	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(358.56)
1	232.99	A/P CLEARING-PEC	201308	8/29/2013	184144	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201308	8/29/2013	184144	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201308	8/30/2013	183834	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130827084113	2828	(2,169.75)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201308	8/30/2013	184598	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	2013080957	112846	(10,624.74)
1	232.99	A/P CLEARING-PEC	201308	8/30/2013	184705	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	248482	112866	(9,957.54)
1	232.99	A/P CLEARING-PEC	201308	8/30/2013	184027	E-Bill	Check	Check	Due To Division 0				0	(1,331.20)
1	232.99	A/P CLEARING-PEC	201308	8/30/2013	184028	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(2,223.07)
1	232.99	A/P CLEARING-PEC	201308	8/30/2013	184029	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(994.80)
1	232.99	A/P CLEARING-PEC	201308	8/30/2013	184039	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(525.27)
1	232.99	A/P CLEARING-PEC	201308	8/30/2013	184041	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(499.19)
1	232.99	A/P CLEARING-PEC	201308	8/30/2013	184150	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(75.05)
1	232.99	A/P CLEARING-PEC	201308	8/30/2013	184150	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201308	8/30/2013	184225	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CRCD FEES-OS				0	(118.50)
1	232.99	A/P CLEARING-PEC	201308	8/30/2013	184225	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CK FEES-OS				0	(35.55)
1	232.99	A/P CLEARING-PEC	201308	8/31/2013	183791	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC				0	(4,472.20)
1	232.99	A/P CLEARING-PEC	201308	8/31/2013	184145	General Ledger	Journal Entry	8-9 CORR ILL MUTUAL CODING	8-9 CORR ILL MUTUAL CODING				0	(14.88)
1	232.99	A/P CLEARING-PEC	201308	8/31/2013	184270	Accounts Payable	Invoice	Invoice	Due To Division 0	113	BROWN DUPREE OIL CO INC	201308-0113	112749	(320.77)
1	232.99	A/P CLEARING-PEC	201308	8/31/2013	184598	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	201308-0221 EXP	2903	(789.76)
1	232.99	A/P CLEARING-PEC	201308	8/31/2013	184619	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0				0	(131,607.41)
1	232.99	A/P CLEARING-PEC	201308	8/31/2013	184621	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0				0	(2,351.16)
1	232.99	A/P CLEARING-PEC	201308	8/31/2013	184673	General Ledger	Journal Entry	8-14 EXP WIRELESS NETWORK	8-14 EXP WIRELESS NETWORK				0	(644.41)
1	232.99	A/P CLEARING-PEC	201308	8/31/2013	184701	General Ledger	Journal Entry	MJ 08 MWF ENTRIES	MJ08 MWF ENTRIES TO PEC GL				0	3,950.76
1	232.99	A/P CLEARING-PEC	201308	8/31/2013	184776	Fleet Management	Period-End	Period-End	Due To Division 0				0	(8,526.42)
1	232.99	A/P CLEARING-PEC	201308	8/31/2013	184873	General Ledger	Journal Entry	8-21 CORR #183816	8-21 CORR #183816				0	(145.00)
1	232.99	A/P CLEARING-PEC	201308	8/31/2013	184099	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(261.48)
1	232.99	A/P CLEARING-PEC	201308	8/31/2013	184100	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(179.75)
1	232.99	A/P CLEARING-PEC	201308	8/31/2013	184101	E-Bill	Check	Check	Due To Division 0				0	(416.36)
1	232.99	A/P CLEARING-PEC	201308	8/31/2013	184102	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(287.89)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	183420	Miscellaneous Receivable	Payment	Payment	Due To Division 0				0	(16.22)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	184597	Accounts Payable	Invoice	Invoice	Due To Division 0	536	ULYSSES CAR WASH	8349	112860	(20.00)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185268	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	249756	112943	(2,658.35)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185288	Accounts Payable	Invoice	Invoice	Due To Division 0	769	MAGNISON, RANDALL	201309-COBANK EXP	113006	(25.28)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185289	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	103197	0	(1.52)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185289	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	194543	0	(5.54)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185289	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	746118	0	(29.00)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	1469	0	(12.28)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	20019	0	(1.58)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	2414	0	(1.23)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	2951	0	(443.45)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	336432	0	(1.19)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	3731	0	(3.99)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	4194383	0	(6.94)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	467214	0	(1.62)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	5131	0	(6.45)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	5690	0	(6.52)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	6584	0	(4.70)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	7833	0	(2.67)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	2514308252	0	(30.00)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	2600033999	0	(30.00)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	8223133272	0	(45.00)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185685	General Ledger	Journal Entry	1.9-5 CORR 1.8-2 CODING-J183723-MWF COR	1.9-5 CORR J183723-JUNE MWF ADJ				0	0.50
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185845	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT FR SPEC-AUG MO EXP				0	(229.87)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185845	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT FR SPEC-AUG MGMT FEE				0	(327.72)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	201308-GREENBRIAR	0	(742.04)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	952488	0	(110.00)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	186126	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	20131004103030	0	(76.50)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	186128	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	10147	0	(5.56)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	186128	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	1783	0	(12.23)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	186128	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	1799	0	(10.10)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	186128	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	189717	0	(69.00)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	186128	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	4353	0	(3.42)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	186128	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	452547	0	(6.02)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	186128	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	554/1	0	(7.99)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	186128	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	WU4463	0	(5.27)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	186128	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	1037	0	(993.96)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	186128	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	201309-1250	0	(30.00)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	186128	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	88779336	0	(56.00)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	186128	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	2600033991	0	(30.00)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	186129	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	3093-1250-0813	0	(3.18)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	184103	E-Bill	Check	Check	Due To Division 0				0	(1,048.16)
1	232.99	A/P CLEARING-PEC	201309	9/1/2013	184105	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(605.41)
1	232.99	A/P CLEARING-PEC	201309	9/2/2013	184106	E-Bill	Check	Check	Due To Division 0				0	(292.60)
1	232.99	A/P CLEARING-PEC	201309	9/2/2013	184107	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(374.89)
1	232.99	A/P CLEARING-PEC	201309	9/3/2013	184272	Accounts Payable	Invoice	Invoice	Due To Division 0	1588	GARZA, SARAI	201309-1588	112755	(123.10)
1	232.99	A/P CLEARING-PEC	201309	9/3/2013	184110	E-Bill	Check	Check	Due To Division 0				0	(1,803.16)
1	232.99	A/P CLEARING-PEC	201309	9/3/2013	184111	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,048.98)
1	232.99	A/P CLEARING-PEC	201309	9/3/2013	184113	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(2,178.22)
1	232.99	A/P CLEARING-PEC	201309	9/3/2013	184127	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(109.61)
1	232.99	A/P CLEARING-PEC	201309	9/3/2013	184229	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201309	9/3/2013	184229	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201309	9/3/2013	184265	Accounts Payable	Invoice	Invoice	TRANSFER 8/17 TO 8/31 PEC E-DEPOSITS	300	PIONEER ELECTRIC COOPERATIVE	20130905085056	1009545	30,903.55
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	184352	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	91.48
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	184598	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	2013-09 CELL PHONE	112826	(37.50)
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	184964	Accounts Payable	Invoice	Invoice	Due To Division 0	6	BUSHNELL, GEORGE W	269809040732	112873	(9.85)
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	185268	Accounts Payable	Invoice	Invoice	Due To Division 0	1336	NRECA	205090	112944	(2,410.00)
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	185289	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	306009040492	0	(4.42)
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	185289	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	747356	0	(70.81)
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	185289	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	538980	0	(19.14)
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	184165	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(2,808.20)
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	184166	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,546.14)
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	184167	E-Bill	Check	Check	Due To Division 0				0	(2,017.73)
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	184176	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(2,540.07)
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	184193	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(547.55)
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	184211	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(109.33)
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	184292	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201309	9/4/2013	184292	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201309	9/5/2013	185289	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	656912	0	(24.59)
1	232.99	A/P CLEARING-PEC	201309	9/5/2013	185289	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	764919	0	(120.00)
1	232.99	A/P CLEARING-PEC	201309	9/5/2013	184241	E-Bill	Check	Check	Due To Division 0				0	(1,798.48)
1	232.99	A/P CLEARING-PEC	201309	9/5/2013	184242	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(641.56)
1	232.99	A/P CLEARING-PEC	201309	9/5/2013	184243	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,335.17)
1	232.99	A/P CLEARING-PEC	201309	9/5/2013	184254	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(322.70)



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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201309	9/5/2013	184276	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(27.06)
1	232.99	A/P CLEARING-PEC	201309	9/5/2013	184295	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(142.20)
1	232.99	A/P CLEARING-PEC	201309	9/5/2013	184430	General Ledger	Journal Entry	PEC DAILY CASH	PEC NSF ECK FEE REVERSAL				0	3.95
1	232.99	A/P CLEARING-PEC	201309	9/5/2013	184430	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(63.20)
1	232.99	A/P CLEARING-PEC	201309	9/5/2013	184430	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(39.50)
1	232.99	A/P CLEARING-PEC	201309	9/6/2013	184598	Accounts Payable	Invoice	Invoice	Due To Division 0	1315	SHOGREN, MARK	201309-0160	112855	(85.10)
1	232.99	A/P CLEARING-PEC	201309	9/6/2013	184298	E-Bill	Check	Check	Due To Division 0				0	(2,028.56)
1	232.99	A/P CLEARING-PEC	201309	9/6/2013	184300	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(813.34)
1	232.99	A/P CLEARING-PEC	201309	9/6/2013	184301	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(1,165.99)
1	232.99	A/P CLEARING-PEC	201309	9/6/2013	184302	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,438.38)
1	232.99	A/P CLEARING-PEC	201309	9/6/2013	184314	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,311.15)
1	232.99	A/P CLEARING-PEC	201309	9/6/2013	184432	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(75.05)
1	232.99	A/P CLEARING-PEC	201309	9/6/2013	184432	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201309	9/7/2013	184366	E-Bill	Check	Check	Due To Division 0				0	(1,257.34)
1	232.99	A/P CLEARING-PEC	201309	9/7/2013	184367	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(281.67)
1	232.99	A/P CLEARING-PEC	201309	9/9/2013	184398	Utility Billing	Remittance	Remittance	Due To Division 0				0	(515.98)
1	232.99	A/P CLEARING-PEC	201309	9/9/2013	184408	Utility Billing	Remittance	Remittance	Due To Division 0				0	(821.86)
1	232.99	A/P CLEARING-PEC	201309	9/9/2013	184414	Utility Billing	Remittance	Remittance	Due To Division 0				0	(606.37)
1	232.99	A/P CLEARING-PEC	201309	9/9/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	714840	0	(4.66)
1	232.99	A/P CLEARING-PEC	201309	9/9/2013	184373	E-Bill	Check	Check	Due To Division 0				0	(901.76)
1	232.99	A/P CLEARING-PEC	201309	9/9/2013	184374	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,016.79)
1	232.99	A/P CLEARING-PEC	201309	9/9/2013	184375	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(486.12)
1	232.99	A/P CLEARING-PEC	201309	9/9/2013	184391	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(1,360.03)
1	232.99	A/P CLEARING-PEC	201309	9/9/2013	184978	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(126.40)
1	232.99	A/P CLEARING-PEC	201309	9/9/2013	185091	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(63.20)
1	232.99	A/P CLEARING-PEC	201309	9/10/2013	184408	Utility Billing	Remittance	Remittance	Due To Division 0				0	(395.92)
1	232.99	A/P CLEARING-PEC	201309	9/10/2013	184414	Utility Billing	Remittance	Remittance	Due To Division 0				0	(266.29)
1	232.99	A/P CLEARING-PEC	201309	9/10/2013	185289	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	104089	0	(13.35)
1	232.99	A/P CLEARING-PEC	201309	9/10/2013	185289	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	190593	0	(22.52)
1	232.99	A/P CLEARING-PEC	201309	9/10/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	C975014	0	(9.23)
1	232.99	A/P CLEARING-PEC	201309	9/10/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	201309-0591-1	0	(14.95)
1	232.99	A/P CLEARING-PEC	201309	9/10/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	201309-0591	0	(116.64)
1	232.99	A/P CLEARING-PEC	201309	9/10/2013	184451	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(232.58)
1	232.99	A/P CLEARING-PEC	201309	9/10/2013	184452	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(668.52)
1	232.99	A/P CLEARING-PEC	201309	9/10/2013	184474	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(100.00)
1	232.99	A/P CLEARING-PEC	201309	9/10/2013	184979	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(27.65)
1	232.99	A/P CLEARING-PEC	201309	9/11/2013	184398	Utility Billing	Remittance	Remittance	Due To Division 0				0	(294.46)
1	232.99	A/P CLEARING-PEC	201309	9/11/2013	184408	Utility Billing	Remittance	Remittance	Due To Division 0				0	(2,313.24)
1	232.99	A/P CLEARING-PEC	201309	9/11/2013	184414	Utility Billing	Remittance	Remittance	Due To Division 0				0	(427.16)
1	232.99	A/P CLEARING-PEC	201309	9/11/2013	184534	Utility Billing	Remittance	Remittance	Due To Division 0				0	(340.00)
1	232.99	A/P CLEARING-PEC	201309	9/11/2013	185268	Accounts Payable	Invoice	Invoice	Due To Division 0	1336	NRECA	1060241	112945	(275.00)
1	232.99	A/P CLEARING-PEC	201309	9/11/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	395	0	(18.47)
1	232.99	A/P CLEARING-PEC	201309	9/11/2013	184502	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(507.39)
1	232.99	A/P CLEARING-PEC	201309	9/11/2013	184503	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,849.06)
1	232.99	A/P CLEARING-PEC	201309	9/11/2013	184529	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(339.02)
1	232.99	A/P CLEARING-PEC	201309	9/11/2013	184980	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(39.50)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	184615	Utility Billing	Remittance	Remittance	Due To Division 0				0	(41.24)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	184620	Utility Billing	Remittance	Remittance	Due To Division 0				0	(150.44)

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1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185268	Accounts Payable	Invoice	Invoice	Due To Division 0	1315	SHOGREN, MARK	201309-BRANCH WORK	112949	(299.62)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	2097171	0	(10.32)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	5999	0	(6.70)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	681087	0	(18.44)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	1137	0	(1,101.38)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185549	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	4415	0	(860.73)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	9956	0	(115.83)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	1925361	0	(153.36)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	5282	0	(16.78)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	6519	0	(6.36)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	7389	0	(289.28)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	787810	0	(5.83)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	8417	0	(11.93)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	66	0	(12.50)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	102/KXTY	0	(54.27)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	302017127	0	(55.30)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	87290635	0	(53.75)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	87290635-2	0	(58.09)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91424594	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91424611	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91424630	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91424659	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91424679	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91424701	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91424724	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91424745	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91424760	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91426034	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91426057	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91426077	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91426101	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91426127	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	91426150	0	(40.68)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	95148410	0	(12.50)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3111	CC POSTAGE	848231	0	(4.22)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	184560	E-Bill	Check	Check	Due To Division 0				0	(272.19)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	184561	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(382.16)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	184562	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(186.00)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	184587	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(1,679.12)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	184596	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(93.69)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	184981	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201309	9/12/2013	184981	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201309	9/13/2013	184661	Utility Billing	Remittance	Remittance	Due To Division 0				0	(258.57)
1	232.99	A/P CLEARING-PEC	201309	9/13/2013	184662	Utility Billing	Remittance	Remittance	Due To Division 0				0	(1,903.40)
1	232.99	A/P CLEARING-PEC	201309	9/13/2013	184671	Utility Billing	Remittance	Remittance	Due To Division 0				0	(1,290.92)
1	232.99	A/P CLEARING-PEC	201309	9/13/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	531807	0	(61.25)
1	232.99	A/P CLEARING-PEC	201309	9/13/2013	185803	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	1238112479	0	(12.50)
1	232.99	A/P CLEARING-PEC	201309	9/13/2013	184634	E-Bill	Check	Check	Due To Division 0				0	(2,004.45)
1	232.99	A/P CLEARING-PEC	201309	9/13/2013	184635	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,398.70)
1	232.99	A/P CLEARING-PEC	201309	9/13/2013	184636	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(883.34)
1	232.99	A/P CLEARING-PEC	201309	9/13/2013	184646	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(298.31)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201309	9/13/2013	184983	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(43.45)
1	232.99	A/P CLEARING-PEC	201309	9/13/2013	184983	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201309	9/14/2013	184721	E-Bill	Check	Check	Due To Division 0				0	(219.97)
1	232.99	A/P CLEARING-PEC	201309	9/14/2013	184722	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(547.21)
1	232.99	A/P CLEARING-PEC	201309	9/15/2013	184083	Miscellaneous Receivable	Payment	Payment	Due To Division 0				0	(16.23)
1	232.99	A/P CLEARING-PEC	201309	9/15/2013	185268	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	201309-REIMB MILEAGE	112933	(103.39)
1	232.99	A/P CLEARING-PEC	201309	9/15/2013	185289	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	757923	0	(7.00)
1	232.99	A/P CLEARING-PEC	201309	9/15/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	8188	0	(7.89)
1	232.99	A/P CLEARING-PEC	201309	9/15/2013	184725	E-Bill	Check	Check	Due To Division 0				0	(398.00)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	184360	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130906154515	2901	(2,169.75)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	184620	Utility Billing	Remittance	Remittance	Due To Division 0				0	(560.00)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	112114	0	(94.42)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	776424	0	(11.70)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	185603	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	109689-0	0	(43.13)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	185803	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	572996	0	(13.22)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	185803	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	430929	0	(1.75)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	275	0	(9.58)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	228239	0	(3.62)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	3534696579	0	(222.30)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	3537653366	0	(290.57)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	851499	0	(361.90)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	184729	E-Bill	Check	Check	Due To Division 0				0	(729.53)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	184730	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(673.29)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	184731	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(300.00)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	184732	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(819.13)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	184761	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(176.62)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	184769	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(60.00)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	184985	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(82.95)
1	232.99	A/P CLEARING-PEC	201309	9/16/2013	184985	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201309	9/17/2013	184849	Bank Reconciliation	Payment Void	Payment Void	Due To Division 0				0	118.74
1	232.99	A/P CLEARING-PEC	201309	9/17/2013	185268	Accounts Payable	Invoice	Invoice	Due To Division 0	1315	SHOGREN, MARK	201309-MIC CONF	112949	(338.04)
1	232.99	A/P CLEARING-PEC	201309	9/17/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	63	0	(24.39)
1	232.99	A/P CLEARING-PEC	201309	9/17/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	114	0	(6.74)
1	232.99	A/P CLEARING-PEC	201309	9/17/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	147677	0	(13.35)
1	232.99	A/P CLEARING-PEC	201309	9/17/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	760457	0	(19.77)
1	232.99	A/P CLEARING-PEC	201309	9/17/2013	184818	E-Bill	Check	Check	Due To Division 0				0	(517.50)
1	232.99	A/P CLEARING-PEC	201309	9/17/2013	184819	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(982.69)
1	232.99	A/P CLEARING-PEC	201309	9/17/2013	184820	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(43.86)
1	232.99	A/P CLEARING-PEC	201309	9/17/2013	184882	Accounts Payable	Invoice	Invoice	TRANSFER 9/1 TO 9/15 PEC E-DEPOSITS	300	PIONEER ELECTRIC COOPERATIVE	20130917131254	1009703	46,057.33
1	232.99	A/P CLEARING-PEC	201309	9/17/2013	184986	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201309	9/18/2013	185268	Accounts Payable	Invoice	Invoice	Due To Division 0	1792	CARRITHERS, MARGARITA	201309-REIMB MILEAGE	112928	(74.58)
1	232.99	A/P CLEARING-PEC	201309	9/18/2013	185941	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	201310-0221	3051	(222.51)
1	232.99	A/P CLEARING-PEC	201309	9/18/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	865146	0	(12.27)
1	232.99	A/P CLEARING-PEC	201309	9/18/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	91	0	(7.20)
1	232.99	A/P CLEARING-PEC	201309	9/18/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	981169	0	(10.70)
1	232.99	A/P CLEARING-PEC	201309	9/18/2013	184886	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(2,162.26)
1	232.99	A/P CLEARING-PEC	201309	9/18/2013	184887	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(378.77)
1	232.99	A/P CLEARING-PEC	201309	9/18/2013	184900	E-Bill	Check	Check	Due To Division 0				0	(371.38)
1	232.99	A/P CLEARING-PEC	201309	9/18/2013	184987	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(43.45)
1	232.99	A/P CLEARING-PEC	201309	9/18/2013	184987	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201309	9/19/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	183697	0	(13.89)
1	232.99	A/P CLEARING-PEC	201309	9/19/2013	184933	E-Bill	Check	Check	Due To Division 0				0	(2,873.92)
1	232.99	A/P CLEARING-PEC	201309	9/19/2013	184934	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(471.81)
1	232.99	A/P CLEARING-PEC	201309	9/19/2013	184943	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(204.53)
1	232.99	A/P CLEARING-PEC	201309	9/19/2013	184954	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(274.32)
1	232.99	A/P CLEARING-PEC	201309	9/19/2013	185031	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(27.65)
1	232.99	A/P CLEARING-PEC	201309	9/19/2013	185031	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201309	9/20/2013	185094	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0-MWF				0	274.39
1	232.99	A/P CLEARING-PEC	201309	9/20/2013	185289	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	118961	0	(19.15)
1	232.99	A/P CLEARING-PEC	201309	9/20/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	264855	0	(3.62)
1	232.99	A/P CLEARING-PEC	201309	9/20/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	391083	0	(3.71)
1	232.99	A/P CLEARING-PEC	201309	9/20/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	504868	0	(4.53)
1	232.99	A/P CLEARING-PEC	201309	9/20/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	730407	0	(3.11)
1	232.99	A/P CLEARING-PEC	201309	9/20/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	120072	0	(7.20)
1	232.99	A/P CLEARING-PEC	201309	9/20/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	64359760	0	(45.38)
1	232.99	A/P CLEARING-PEC	201309	9/20/2013	184989	E-Bill	Check	Check	Due To Division 0				0	(208.11)
1	232.99	A/P CLEARING-PEC	201309	9/20/2013	184991	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(618.67)
1	232.99	A/P CLEARING-PEC	201309	9/20/2013	184992	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(396.35)
1	232.99	A/P CLEARING-PEC	201309	9/20/2013	185116	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(39.50)
1	232.99	A/P CLEARING-PEC	201309	9/20/2013	185116	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201309	9/21/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3090	CC FUEL	40836	0	(52.09)
1	232.99	A/P CLEARING-PEC	201309	9/21/2013	185051	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(254.71)
1	232.99	A/P CLEARING-PEC	201309	9/22/2013	185803	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	2736	0	(35.95)
1	232.99	A/P CLEARING-PEC	201309	9/22/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	854207	0	(271.42)
1	232.99	A/P CLEARING-PEC	201309	9/22/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	854208	0	(271.43)
1	232.99	A/P CLEARING-PEC	201309	9/23/2013	184661	Utility Billing	Remittance	Remittance	Due To Division 0				0	(100.00)
1	232.99	A/P CLEARING-PEC	201309	9/23/2013	185057	E-Bill	Check	Check	Due To Division 0				0	(692.76)
1	232.99	A/P CLEARING-PEC	201309	9/23/2013	185058	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(837.70)
1	232.99	A/P CLEARING-PEC	201309	9/23/2013	185059	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(152.02)
1	232.99	A/P CLEARING-PEC	201309	9/23/2013	185073	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(100.00)
1	232.99	A/P CLEARING-PEC	201309	9/23/2013	185167	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(47.40)
1	232.99	A/P CLEARING-PEC	201309	9/23/2013	185167	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201309	9/24/2013	185742	Accounts Payable	Invoice	Invoice	Due To Division 0	573	CDW DIRECT LLC	F2284768	113068	(383.27)
1	232.99	A/P CLEARING-PEC	201309	9/24/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	436310	0	(11.57)
1	232.99	A/P CLEARING-PEC	201309	9/24/2013	185118	E-Bill	Check	Check	Due To Division 0				0	(424.27)
1	232.99	A/P CLEARING-PEC	201309	9/24/2013	185119	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(393.32)
1	232.99	A/P CLEARING-PEC	201309	9/24/2013	185121	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(702.04)
1	232.99	A/P CLEARING-PEC	201309	9/24/2013	185129	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(482.41)
1	232.99	A/P CLEARING-PEC	201309	9/24/2013	185201	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	184661	Utility Billing	Remittance	Remittance	Due To Division 0				0	(185.58)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185590	Accounts Payable	Invoice	Invoice	Due To Division 0	101	ALEXANDER, ALFRED	201309-0101	112975	(115.82)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185590	Accounts Payable	Invoice	Invoice	Due To Division 0	240	WINGER, MELVIN	201309-0240	113033	(114.69)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185590	Accounts Payable	Invoice	Invoice	Due To Division 0	533	DUNN, DON R	201309-0533	112989	(110.17)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185590	Accounts Payable	Invoice	Invoice	Due To Division 0	605	CLAASSEN, FREDERICK L	201309-0605	112984	(125.43)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185590	Accounts Payable	Invoice	Invoice	Due To Division 0	674	FLOYD, MARTIE	201309-0674	112990	(112.43)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185590	Accounts Payable	Invoice	Invoice	Due To Division 0	779	BELL, JAMES N	201309-0779	112978	(119.78)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185590	Accounts Payable	Invoice	Invoice	Due To Division 0	2887	JURY, JOHN R	201309-2887	112996	(112.43)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185590	Accounts Payable	Invoice	Invoice	Due To Division 0	3067	MILBURN, CHARLES E	201309-3067	113009	(131.64)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185596	Accounts Payable	Invoice	Invoice	Due To Division 0	200	RUBART, PERRY E	201309-0200	113017	(100.00)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185742	Accounts Payable	Invoice	Invoice	Due To Division 0	573	CDW DIRECT LLC	GB29033	113068	(291.20)

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1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185803	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	12381112479	0	(12.50)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185803	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	2435977601	0	(271.43)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3090	CC FUEL	132830	0	(57.80)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	238180	0	(35.72)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185175	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,099.12)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185176	E-Bill	Check	Check	Due To Division 0				0	(490.74)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185186	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(457.18)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185194	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(360.83)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185196	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(115.93)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185282	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201309	9/25/2013	185282	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201309	9/26/2013	184671	Utility Billing	Remittance	Remittance	Due To Division 0				0	(342.45)
1	232.99	A/P CLEARING-PEC	201309	9/26/2013	185267	Accounts Payable	Invoice	Invoice	Due To Division 0	2688	ILLINOIS MUTUAL LIFE INS CO	201310 ILL MUT	112939	(1,347.96)
1	232.99	A/P CLEARING-PEC	201309	9/26/2013	185983	Accounts Payable	Invoice	Invoice	Due To Division 0	3090	CC FUEL	827691	0	(54.04)
1	232.99	A/P CLEARING-PEC	201309	9/26/2013	185222	E-Bill	Check	Check	Due To Division 0				0	(564.65)
1	232.99	A/P CLEARING-PEC	201309	9/26/2013	185224	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(573.59)
1	232.99	A/P CLEARING-PEC	201309	9/26/2013	185265	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(84.62)
1	232.99	A/P CLEARING-PEC	201309	9/26/2013	185457	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201309	9/26/2013	185457	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201309	9/27/2013	185293	E-Bill	Check	Check	Due To Division 0				0	(658.74)
1	232.99	A/P CLEARING-PEC	201309	9/27/2013	185294	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,857.98)
1	232.99	A/P CLEARING-PEC	201309	9/27/2013	185306	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(780.60)
1	232.99	A/P CLEARING-PEC	201309	9/27/2013	185342	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(652.68)
1	232.99	A/P CLEARING-PEC	201309	9/27/2013	185460	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(31.60)
1	232.99	A/P CLEARING-PEC	201309	9/27/2013	185460	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201309	9/28/2013	185352	E-Bill	Check	Check	Due To Division 0				0	(412.44)
1	232.99	A/P CLEARING-PEC	201309	9/28/2013	185353	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(648.50)
1	232.99	A/P CLEARING-PEC	201309	9/28/2013	185354	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(268.23)
1	232.99	A/P CLEARING-PEC	201309	9/29/2013	185357	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(456.74)
1	232.99	A/P CLEARING-PEC	201309	9/29/2013	185358	E-Bill	Check	Check	Due To Division 0				0	(224.51)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	185309	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20130927092345	2976	(2,169.75)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	185594	General Ledger	Journal Entry	9-7 RECL 1/2 DOM TO SPEC	9-7 RECL 1/2 DOM TO SPEC				0	(7,621.50)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	185640	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC				0	(4,472.20)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	185665	Accounts Payable	Invoice	Invoice	Due To Division 0	2351	MORALES, MELISSA	201310-2351	113085	(5.00)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	185742	Accounts Payable	Invoice	Invoice	Due To Division 0	113	BROWN DUPREE OIL CO INC	201309-0113	113036	(381.34)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	185935	Accounts Payable	Invoice	Invoice	AUG 2013 REIMBURSEMENT OF EXPENSE	300	PIONEER ELECTRIC COOPERATIVE	29091	1009968	75,814.13
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	186123	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0				0	(106,840.83)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	186124	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0				0	(673.03)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	186189	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	250936	113117	(9,957.54)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	186255	Fleet Management	Period-End	Period-End	Due To Division 0				0	(3,898.97)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	186257	General Ledger	Journal Entry	MJ 08 MWF ENTRIES	MJ08 MWF ENTRIES TO PEC GL				0	10,439.49
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	186286	General Ledger	Journal Entry	9-14,15 & 16-CORRECTIONS-MR & USE TAX	9-16 \$468.85 SPEC TXBL PD BY PEC @ UL				0	(38.21)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	186319	General Ledger	Journal Entry	MJ 10 PEC MO TXBLE FRINGE CLEARING	MJ10 TX FRNG-COBANK EXEC CONFERENCE				0	(1,168.29)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	186393	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	2013090957	113117	(12,655.13)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	185360	E-Bill	Check	Check	Due To Division 0				0	(1,644.66)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	185361	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,343.55)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	185362	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(701.27)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	185383	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(247.37)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	185470	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(79.00)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	185470	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	185686	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CRCD FEES-OS				0	(51.35)
1	232.99	A/P CLEARING-PEC	201309	9/30/2013	185686	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CK FEES-OS				0	(27.65)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	185596	Accounts Payable	Invoice	Invoice	Due To Division 0	1064	DAVIS, GREG A	2866-11	112986	(4.78)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	185742	Accounts Payable	Invoice	Invoice	Due To Division 0	536	ULYSSES CAR WASH	8397	113050	(40.00)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	185941	Accounts Payable	Invoice	Invoice	Due To Division 0	2831	BASIN TELECOMM	201309-2831	113065	(99.90)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	186459	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	251948	113117	(2,899.30)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	187436	General Ledger	Journal Entry	10-5 CORR DUE TO/FR ACCT-J185477	10-5 CORR DUE TO/FR 9/1 J185477				0	146.87
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	187714	Accounts Payable	Invoice	Invoice	Due To Division 0	3090	CC FUEL	201310-3090 NATE	0	(66.59)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	187714	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	37	0	(14.36)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	187714	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	224661	0	(6.93)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	187714	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	1566-7068-8223-5142	0	(192.50)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	187714	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	20131104164037	0	(121.50)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	187800	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT FR SPEC-SEPT MO EXP				0	(279.34)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	187800	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT FR SPEC-SEPT MGMT FEE				0	(709.27)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	185428	E-Bill	Check	Check	Due To Division 0				0	(1,138.57)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	185429	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(236.69)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	185430	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(328.00)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	185444	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,379.48)
1	232.99	A/P CLEARING-PEC	201310	10/1/2013	185484	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(169.84)
1	232.99	A/P CLEARING-PEC	201310	10/2/2013	188032	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	632706	0	(9.65)
1	232.99	A/P CLEARING-PEC	201310	10/2/2013	188032	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	678639	0	(5.38)
1	232.99	A/P CLEARING-PEC	201310	10/2/2013	185508	E-Bill	Check	Check	Due To Division 0				0	(404.82)
1	232.99	A/P CLEARING-PEC	201310	10/2/2013	185509	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,108.47)
1	232.99	A/P CLEARING-PEC	201310	10/2/2013	185510	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(653.31)
1	232.99	A/P CLEARING-PEC	201310	10/2/2013	185524	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(167.26)
1	232.99	A/P CLEARING-PEC	201310	10/2/2013	185690	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201310	10/3/2013	185803	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	29076117	0	(116.64)
1	232.99	A/P CLEARING-PEC	201310	10/3/2013	185560	E-Bill	Check	Check	Due To Division 0				0	(1,802.64)
1	232.99	A/P CLEARING-PEC	201310	10/3/2013	185561	E-Bill	Discover Card	Discover Card	Due To Division 0				0	(60.96)
1	232.99	A/P CLEARING-PEC	201310	10/3/2013	185562	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(425.36)
1	232.99	A/P CLEARING-PEC	201310	10/3/2013	185563	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(1,114.07)
1	232.99	A/P CLEARING-PEC	201310	10/3/2013	185564	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,442.46)
1	232.99	A/P CLEARING-PEC	201310	10/3/2013	185574	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(367.93)
1	232.99	A/P CLEARING-PEC	201310	10/3/2013	185691	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(43.45)
1	232.99	A/P CLEARING-PEC	201310	10/3/2013	185691	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201310	10/4/2013	185669	Utility Billing	Remittance	Remittance	Due To Division 0				0	(470.00)
1	232.99	A/P CLEARING-PEC	201310	10/4/2013	187957	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	201310-2824	3202	(310.85)
1	232.99	A/P CLEARING-PEC	201310	10/4/2013	185656	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(340.82)
1	232.99	A/P CLEARING-PEC	201310	10/4/2013	185657	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(602.18)
1	232.99	A/P CLEARING-PEC	201310	10/4/2013	185666	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(50.05)
1	232.99	A/P CLEARING-PEC	201310	10/4/2013	185689	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(152.17)
1	232.99	A/P CLEARING-PEC	201310	10/4/2013	185827	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(43.45)
1	232.99	A/P CLEARING-PEC	201310	10/4/2013	185827	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(43.45)
1	232.99	A/P CLEARING-PEC	201310	10/5/2013	185746	E-Bill	Check	Check	Due To Division 0				0	(216.99)
1	232.99	A/P CLEARING-PEC	201310	10/5/2013	185747	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(386.27)
1	232.99	A/P CLEARING-PEC	201310	10/6/2013	185748	E-Bill	Check	Check	Due To Division 0				0	(684.15)
1	232.99	A/P CLEARING-PEC	201310	10/6/2013	185749	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(459.34)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201310	10/6/2013	185750	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(130.41)
1	232.99	A/P CLEARING-PEC	201310	10/7/2013	185669	Utility Billing	Remittance	Remittance	Due To Division 0				0	(86.25)
1	232.99	A/P CLEARING-PEC	201310	10/7/2013	185752	E-Bill	Check	Check	Due To Division 0				0	(808.65)
1	232.99	A/P CLEARING-PEC	201310	10/7/2013	185753	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(322.08)
1	232.99	A/P CLEARING-PEC	201310	10/7/2013	185754	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(920.51)
1	232.99	A/P CLEARING-PEC	201310	10/7/2013	185776	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(122.42)
1	232.99	A/P CLEARING-PEC	201310	10/7/2013	185778	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(241.07)
1	232.99	A/P CLEARING-PEC	201310	10/7/2013	185958	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(90.85)
1	232.99	A/P CLEARING-PEC	201310	10/7/2013	185958	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201310	10/8/2013	186170	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	143987	0	(84.03)
1	232.99	A/P CLEARING-PEC	201310	10/8/2013	185859	E-Bill	Check	Check	Due To Division 0				0	(447.06)
1	232.99	A/P CLEARING-PEC	201310	10/8/2013	185860	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(249.34)
1	232.99	A/P CLEARING-PEC	201310	10/8/2013	185869	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(45.00)
1	232.99	A/P CLEARING-PEC	201310	10/8/2013	185872	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(222.77)
1	232.99	A/P CLEARING-PEC	201310	10/8/2013	185959	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201310	10/8/2013	185959	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201310	10/8/2013	186029	Accounts Payable	Invoice	Invoice	TRANSFER 9/15 TO 10/3 PEC DEPOSITS	300	PIONEER ELECTRIC COOPERATIVE	20131009100408	1009895	39,124.50
1	232.99	A/P CLEARING-PEC	201310	10/9/2013	186155	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	445224	0	(92.31)
1	232.99	A/P CLEARING-PEC	201310	10/9/2013	185908	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(256.35)
1	232.99	A/P CLEARING-PEC	201310	10/9/2013	185909	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(222.13)
1	232.99	A/P CLEARING-PEC	201310	10/9/2013	185929	E-Bill	Check	Check	Due To Division 0				0	(35,628.35)
1	232.99	A/P CLEARING-PEC	201310	10/9/2013	185936	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(129.59)
1	232.99	A/P CLEARING-PEC	201310	10/9/2013	186060	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201310	10/9/2013	186060	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201310	10/10/2013	186459	Accounts Payable	Invoice	Invoice	Due To Division 0	688	FEDEX	2-428-38988	113109	(29.47)
1	232.99	A/P CLEARING-PEC	201310	10/10/2013	185990	E-Bill	Check	Check	Due To Division 0				0	(1,340.49)
1	232.99	A/P CLEARING-PEC	201310	10/10/2013	185991	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(662.34)
1	232.99	A/P CLEARING-PEC	201310	10/10/2013	185992	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,121.20)
1	232.99	A/P CLEARING-PEC	201310	10/10/2013	186008	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(759.76)
1	232.99	A/P CLEARING-PEC	201310	10/10/2013	186018	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(605.00)
1	232.99	A/P CLEARING-PEC	201310	10/10/2013	186157	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201310	10/10/2013	186157	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201310	10/11/2013	186902	Accounts Payable	Invoice	Invoice	Due To Division 0	1312	TUMBLEWEED EMBROIDERY	13-268	113173	(90.84)
1	232.99	A/P CLEARING-PEC	201310	10/11/2013	186075	E-Bill	Check	Check	Due To Division 0				0	(2,392.98)
1	232.99	A/P CLEARING-PEC	201310	10/11/2013	186076	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,330.37)
1	232.99	A/P CLEARING-PEC	201310	10/11/2013	186077	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,785.94)
1	232.99	A/P CLEARING-PEC	201310	10/11/2013	186093	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(804.74)
1	232.99	A/P CLEARING-PEC	201310	10/11/2013	186097	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(656.23)
1	232.99	A/P CLEARING-PEC	201310	10/11/2013	186131	Kiosk	Check	Check	Due To Division 0				0	(255.10)
1	232.99	A/P CLEARING-PEC	201310	10/11/2013	186387	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201310	10/11/2013	186387	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201310	10/12/2013	186190	E-Bill	Check	Check	Due To Division 0				0	(620.90)
1	232.99	A/P CLEARING-PEC	201310	10/12/2013	186191	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(441.99)
1	232.99	A/P CLEARING-PEC	201310	10/13/2013	186194	E-Bill	Check	Check	Due To Division 0				0	(791.83)
1	232.99	A/P CLEARING-PEC	201310	10/14/2013	186236	Utility Billing	Remittance	Remittance	Due To Division 0				0	(1,023.43)
1	232.99	A/P CLEARING-PEC	201310	10/14/2013	186262	Utility Billing	Remittance	Remittance	Due To Division 0				0	(751.14)
1	232.99	A/P CLEARING-PEC	201310	10/14/2013	186265	Utility Billing	Remittance	Remittance	Due To Division 0				0	(6,230.81)
1	232.99	A/P CLEARING-PEC	201310	10/14/2013	186280	Utility Billing	Payment	Payment	Due To Division 0				0	(4.85)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201310	10/14/2013	186362	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	CC4067076	0	(375.00)
1	232.99	A/P CLEARING-PEC	201310	10/14/2013	186362	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	CC4067122	0	(375.00)
1	232.99	A/P CLEARING-PEC	201310	10/14/2013	186459	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	2013-10 CELL PHONE	113107	(25.00)
1	232.99	A/P CLEARING-PEC	201310	10/14/2013	186198	E-Bill	Check	Check	Due To Division 0				0	(1,035.64)
1	232.99	A/P CLEARING-PEC	201310	10/14/2013	186199	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(452.87)
1	232.99	A/P CLEARING-PEC	201310	10/14/2013	186200	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(900.10)
1	232.99	A/P CLEARING-PEC	201310	10/14/2013	186201	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(349.82)
1	232.99	A/P CLEARING-PEC	201310	10/14/2013	186218	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(287.54)
1	232.99	A/P CLEARING-PEC	201310	10/15/2013	186236	Utility Billing	Remittance	Remittance	Due To Division 0				0	(500.00)
1	232.99	A/P CLEARING-PEC	201310	10/15/2013	186262	Utility Billing	Remittance	Remittance	Due To Division 0				0	(1,794.61)
1	232.99	A/P CLEARING-PEC	201310	10/15/2013	186357	Utility Billing	Remittance	Remittance	Due To Division 0				0	(361.81)
1	232.99	A/P CLEARING-PEC	201310	10/15/2013	186289	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(789.41)
1	232.99	A/P CLEARING-PEC	201310	10/15/2013	186290	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(955.07)
1	232.99	A/P CLEARING-PEC	201310	10/15/2013	186296	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(99.88)
1	232.99	A/P CLEARING-PEC	201310	10/15/2013	186313	E-Bill	Check	Check	Due To Division 0				0	(853.30)
1	232.99	A/P CLEARING-PEC	201310	10/15/2013	186325	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(160.11)
1	232.99	A/P CLEARING-PEC	201310	10/15/2013	186531	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(154.05)
1	232.99	A/P CLEARING-PEC	201310	10/15/2013	186531	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(98.75)
1	232.99	A/P CLEARING-PEC	201310	10/16/2013	185905	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20131008163933	3049	(2,169.75)
1	232.99	A/P CLEARING-PEC	201310	10/16/2013	186407	Utility Billing	Remittance	Remittance	Due To Division 0				0	(312.34)
1	232.99	A/P CLEARING-PEC	201310	10/16/2013	187714	Accounts Payable	Invoice	Invoice	Due To Division 0	3099	CC VEHICLE MISC	37147	0	(2,307.31)
1	232.99	A/P CLEARING-PEC	201310	10/16/2013	186367	E-Bill	Check	Check	Due To Division 0				0	(254.05)
1	232.99	A/P CLEARING-PEC	201310	10/16/2013	186368	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,059.82)
1	232.99	A/P CLEARING-PEC	201310	10/16/2013	186369	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(270.47)
1	232.99	A/P CLEARING-PEC	201310	10/16/2013	186391	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(483.75)
1	232.99	A/P CLEARING-PEC	201310	10/16/2013	186532	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(47.40)
1	232.99	A/P CLEARING-PEC	201310	10/16/2013	186532	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(27.65)
1	232.99	A/P CLEARING-PEC	201310	10/17/2013	186478	Utility Billing	Remittance	Remittance	Due To Division 0				0	(376.11)
1	232.99	A/P CLEARING-PEC	201310	10/17/2013	186498	Utility Billing	Remittance	Remittance	Due To Division 0				0	(141.00)
1	232.99	A/P CLEARING-PEC	201310	10/17/2013	186623	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	255.10
1	232.99	A/P CLEARING-PEC	201310	10/17/2013	186422	E-Bill	Check	Check	Due To Division 0				0	(368.88)
1	232.99	A/P CLEARING-PEC	201310	10/17/2013	186423	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(497.18)
1	232.99	A/P CLEARING-PEC	201310	10/17/2013	186424	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(989.32)
1	232.99	A/P CLEARING-PEC	201310	10/17/2013	186448	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(25.00)
1	232.99	A/P CLEARING-PEC	201310	10/17/2013	186528	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(353.61)
1	232.99	A/P CLEARING-PEC	201310	10/17/2013	186592	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(39.50)
1	232.99	A/P CLEARING-PEC	201310	10/17/2013	186592	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201310	10/18/2013	186781	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	99.88
1	232.99	A/P CLEARING-PEC	201310	10/18/2013	186545	E-Bill	Check	Check	Due To Division 0				0	(216.35)
1	232.99	A/P CLEARING-PEC	201310	10/18/2013	186546	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(711.22)
1	232.99	A/P CLEARING-PEC	201310	10/18/2013	186547	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(449.85)
1	232.99	A/P CLEARING-PEC	201310	10/18/2013	186606	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(56.57)
1	232.99	A/P CLEARING-PEC	201310	10/18/2013	186701	General Ledger	Journal Entry	PEC DAILY CASH	PEC NSF ECK FEE REVERSAL				0	7.90
1	232.99	A/P CLEARING-PEC	201310	10/18/2013	186701	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201310	10/18/2013	186701	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201310	10/19/2013	186624	E-Bill	Check	Check	Due To Division 0				0	(266.44)
1	232.99	A/P CLEARING-PEC	201310	10/19/2013	186625	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(369.82)



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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201310	10/20/2013	186927	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	994853	0	(5.65)
1	232.99	A/P CLEARING-PEC	201310	10/20/2013	186927	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	61089325	0	(45.58)
1	232.99	A/P CLEARING-PEC	201310	10/21/2013	187168	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	252919	113223	(3,100.00)
1	232.99	A/P CLEARING-PEC	201310	10/21/2013	187344	Accounts Payable	Invoice	Invoice	Due To Division 0	2351	MORALES, MELISSA	201310-2351 1	113222	(77.41)
1	232.99	A/P CLEARING-PEC	201310	10/21/2013	187345	Accounts Payable	Invoice	Invoice	Due To Division 0	2688	ILLINOIS MUTUAL LIFE INS CO	201311 ILL MUT	113212	(1,347.96)
1	232.99	A/P CLEARING-PEC	201310	10/21/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	20131105100736	0	(7.95)
1	232.99	A/P CLEARING-PEC	201310	10/21/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	255760	0	(39.45)
1	232.99	A/P CLEARING-PEC	201310	10/21/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	628764	0	(10.84)
1	232.99	A/P CLEARING-PEC	201310	10/21/2013	186629	E-Bill	Check	Check	Due To Division 0				0	(378.58)
1	232.99	A/P CLEARING-PEC	201310	10/21/2013	186630	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(421.63)
1	232.99	A/P CLEARING-PEC	201310	10/21/2013	186631	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(400.02)
1	232.99	A/P CLEARING-PEC	201310	10/21/2013	186632	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(115.54)
1	232.99	A/P CLEARING-PEC	201310	10/21/2013	186779	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(90.85)
1	232.99	A/P CLEARING-PEC	201310	10/21/2013	186779	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201310	10/21/2013	186983	General Ledger	Journal Entry	PEC DAILY CASH	PEC NSF ECK FEE REVERSAL				0	3.95
1	232.99	A/P CLEARING-PEC	201310	10/22/2013	186752	Utility Billing	Remittance	Remittance	Due To Division 0				0	(140.00)
1	232.99	A/P CLEARING-PEC	201310	10/22/2013	186902	Accounts Payable	Invoice	Invoice	Due To Division 0	2994	WEPAC ALLIANCE INC	2013-105	113177	(5,000.00)
1	232.99	A/P CLEARING-PEC	201310	10/22/2013	187160	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	8223-5142	0	(192.50)
1	232.99	A/P CLEARING-PEC	201310	10/22/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	69820	0	(58.21)
1	232.99	A/P CLEARING-PEC	201310	10/22/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	135335	0	(6.51)
1	232.99	A/P CLEARING-PEC	201310	10/22/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	648603	0	(20.14)
1	232.99	A/P CLEARING-PEC	201310	10/22/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	668903	0	(49.77)
1	232.99	A/P CLEARING-PEC	201310	10/22/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	937381	0	(14.64)
1	232.99	A/P CLEARING-PEC	201310	10/22/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3095	CC WALMART	891711	0	(25.42)
1	232.99	A/P CLEARING-PEC	201310	10/22/2013	186731	E-Bill	Check	Check	Due To Division 0				0	(1,228.89)
1	232.99	A/P CLEARING-PEC	201310	10/22/2013	186733	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(352.54)
1	232.99	A/P CLEARING-PEC	201310	10/22/2013	186755	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(774.17)
1	232.99	A/P CLEARING-PEC	201310	10/22/2013	186851	Accounts Payable	Invoice	Invoice	TRANSFER 10/3 TO 10/8 PEC E-DEPOSITS	300	PIONEER ELECTRIC COOPERATIVE	201310-0300	100967	66,886.84
1	232.99	A/P CLEARING-PEC	201310	10/22/2013	186990	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	187231	Accounts Payable	Invoice	Invoice	Due To Division 0	101	ALEXANDER, ALFRED	201310-0101	113186	(115.82)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	187231	Accounts Payable	Invoice	Invoice	Due To Division 0	200	RUBART, PERRY E	201310-0200	113228	(100.00)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	187231	Accounts Payable	Invoice	Invoice	Due To Division 0	240	WINGER, MELVIN	201310-0240	113250	(114.69)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	187231	Accounts Payable	Invoice	Invoice	Due To Division 0	533	DUNN, DON R	201310-0533	113198	(110.17)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	187231	Accounts Payable	Invoice	Invoice	Due To Division 0	605	CLAASSEN, FREDERICK L	201310-0605	113196	(125.43)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	187231	Accounts Payable	Invoice	Invoice	Due To Division 0	674	FLOYD, MARTIE	201310-0674	113200	(112.43)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	187231	Accounts Payable	Invoice	Invoice	Due To Division 0	779	BELL, JAMES N	201310-0779	113187	(119.78)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	187231	Accounts Payable	Invoice	Invoice	Due To Division 0	2887	JURY, JOHN R	201310-2887	113214	(112.43)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	187231	Accounts Payable	Invoice	Invoice	Due To Division 0	3067	MILBURN, CHARLES E	201310-3067	113221	(131.64)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	187344	Accounts Payable	Invoice	Invoice	Due To Division 0	464	ULYSSES BUILDING SUPPLY	10194867	113242	(30.27)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	100006	0	(37.92)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	730975	0	(9.21)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	901521	0	(36.89)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	963744	0	(22.82)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	186792	E-Bill	Check	Check	Due To Division 0				0	(72.77)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	186793	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(132.13)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	186824	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(220.00)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	186991	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201310	10/23/2013	186991	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201310	10/24/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	445356	0	(47.32)
1	232.99	A/P CLEARING-PEC	201310	10/24/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	308653451	0	(349.92)
1	232.99	A/P CLEARING-PEC	201310	10/24/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	308653452	0	(349.92)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201310	10/24/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	308653453	0	(349.92)
1	232.99	A/P CLEARING-PEC	201310	10/24/2013	186858	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(793.45)
1	232.99	A/P CLEARING-PEC	201310	10/24/2013	186873	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(202.79)
1	232.99	A/P CLEARING-PEC	201310	10/24/2013	186992	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201310	10/24/2013	186992	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201310	10/25/2013	185803	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	20131004103625	0	(121.50)
1	232.99	A/P CLEARING-PEC	201310	10/25/2013	186989	Utility Billing	Remittance	Remittance	Due To Division 0				0	(90.00)
1	232.99	A/P CLEARING-PEC	201310	10/25/2013	187344	Accounts Payable	Invoice	Invoice	Due To Division 0	128	STEVE EDDIE MACHINE AND WELDING	36037	113235	(5.84)
1	232.99	A/P CLEARING-PEC	201310	10/25/2013	187587	Accounts Payable	Invoice	Invoice	Due To Division 0	1796	BARNES DISTRIBUTION	6014051001	113386	(61.55)
1	232.99	A/P CLEARING-PEC	201310	10/25/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	1759	0	(4.70)
1	232.99	A/P CLEARING-PEC	201310	10/25/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	50003666	0	(125.51)
1	232.99	A/P CLEARING-PEC	201310	10/25/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	20131105105241	0	(121.50)
1	232.99	A/P CLEARING-PEC	201310	10/25/2013	186945	E-Bill	Check	Check	Due To Division 0				0	(828.24)
1	232.99	A/P CLEARING-PEC	201310	10/25/2013	186946	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,559.25)
1	232.99	A/P CLEARING-PEC	201310	10/25/2013	186947	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,199.73)
1	232.99	A/P CLEARING-PEC	201310	10/25/2013	186987	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(460.53)
1	232.99	A/P CLEARING-PEC	201310	10/25/2013	186998	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(3,427.74)
1	232.99	A/P CLEARING-PEC	201310	10/25/2013	187370	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201310	10/26/2013	187059	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(294.17)
1	232.99	A/P CLEARING-PEC	201310	10/26/2013	187060	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(332.48)
1	232.99	A/P CLEARING-PEC	201310	10/27/2013	187061	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(78.65)
1	232.99	A/P CLEARING-PEC	201310	10/28/2013	187344	Accounts Payable	Invoice	Invoice	Due To Division 0	994	FRANKS SERVICE CENTER	64960	113202	(32.45)
1	232.99	A/P CLEARING-PEC	201310	10/28/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	74749	0	(48.67)
1	232.99	A/P CLEARING-PEC	201310	10/28/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	155840	0	(10.78)
1	232.99	A/P CLEARING-PEC	201310	10/28/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	390785	0	(10.13)
1	232.99	A/P CLEARING-PEC	201310	10/28/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	398531	0	(4.32)
1	232.99	A/P CLEARING-PEC	201310	10/28/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	619955	0	(7.55)
1	232.99	A/P CLEARING-PEC	201310	10/28/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3096	CC DILLONS	585530	0	(108.09)
1	232.99	A/P CLEARING-PEC	201310	10/28/2013	187064	E-Bill	Check	Check	Due To Division 0				0	(372.38)
1	232.99	A/P CLEARING-PEC	201310	10/28/2013	187065	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(2,797.01)
1	232.99	A/P CLEARING-PEC	201310	10/28/2013	187066	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(711.59)
1	232.99	A/P CLEARING-PEC	201310	10/28/2013	187077	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(824.76)
1	232.99	A/P CLEARING-PEC	201310	10/28/2013	187122	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(226.57)
1	232.99	A/P CLEARING-PEC	201310	10/28/2013	187145	Kiosk	Discover Card	Discover Card	Due To Division 0				0	(86.22)
1	232.99	A/P CLEARING-PEC	201310	10/28/2013	187371	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201310	10/29/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	76087	0	(147.30)
1	232.99	A/P CLEARING-PEC	201310	10/29/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	240721	0	(48.19)
1	232.99	A/P CLEARING-PEC	201310	10/29/2013	187149	E-Bill	Check	Check	Due To Division 0				0	(1,987.75)
1	232.99	A/P CLEARING-PEC	201310	10/29/2013	187150	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,333.44)
1	232.99	A/P CLEARING-PEC	201310	10/29/2013	187151	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,096.48)
1	232.99	A/P CLEARING-PEC	201310	10/29/2013	187183	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(18.41)
1	232.99	A/P CLEARING-PEC	201310	10/29/2013	187201	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(263.82)
1	232.99	A/P CLEARING-PEC	201310	10/29/2013	187558	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201310	10/29/2013	187558	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201310	10/30/2013	187587	Accounts Payable	Invoice	Invoice	Due To Division 0	1492	SOUTHWEST KANSAS SALES LLC	4938-105296	113294	(30.28)
1	232.99	A/P CLEARING-PEC	201310	10/30/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	82823	0	(29.24)
1	232.99	A/P CLEARING-PEC	201310	10/30/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3136	CC CASEY'S GENERAL	824889	0	(92.93)
1	232.99	A/P CLEARING-PEC	201310	10/30/2013	187237	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(188.48)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201310	10/30/2013	187244	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(814.46)
1	232.99	A/P CLEARING-PEC	201310	10/30/2013	187247	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(392.60)
1	232.99	A/P CLEARING-PEC	201310	10/30/2013	187251	E-Bill	Check	Check	Due To Division 0				0	(2,047.91)
1	232.99	A/P CLEARING-PEC	201310	10/30/2013	187559	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(63.20)
1	232.99	A/P CLEARING-PEC	201310	10/30/2013	187559	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(51.35)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	185641	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC				0	(4,472.20)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	186989	Utility Billing	Remittance	Remittance	Due To Division 0				0	(31,237.12)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187137	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20131028154249	3127	(2,169.75)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187350	Utility Billing	Payment	Payment	Due To Division 0				0	30,606.84
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	307855	0	(62.79)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	308653616	0	(349.92)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	308653617	0	(349.92)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187762	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	308653618	0	(349.92)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187777	Accounts Payable	Invoice	Invoice	Due To Division 0	113	BROWN DUPREE OIL CO INC	201310-0113	113261	(163.05)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187777	Accounts Payable	Invoice	Invoice	Due To Division 0	2911	CREACH, ELY	20131106161511	113478	(349.92)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187887	Material Inventory	Charge	Charge	Due To Division 0				0	(918.13)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187890	Material Inventory	Charge	Charge	Due To Division 0				0	(361.48)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187954	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	308653614	0	(349.92)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	188012	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	253938	113404	(9,967.11)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	188014	Accounts Payable	Invoice	Invoice	SEPTEMBER 2013 REIMBURSEMENT OF EXPENSE	300	PIONEER ELECTRIC COOPERATIVE	29197	1010334	59,730.72
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	188014	Accounts Payable	Invoice	Invoice	3RD QUARTER MANAGEMENT SERVICES	300	PIONEER ELECTRIC COOPERATIVE	29199	1010333	372,986.60
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	188059	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0				0	(133,255.14)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	188060	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0				0	(1,873.65)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	188132	Fleet Management	Period-End	Period-End	Due To Division 0				0	(10,629.22)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	188182	Material Inventory	Charge	Charge	Due To Division 0				0	(3.67)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	188183	Work Order	Direct Charge and Transfer	Direct Charge and Transfer	Due To Division 0				0	(0.16)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	188184	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	254573	113404	(14,962.51)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187308	E-Bill	Check	Check	Due To Division 0				0	(611.97)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187309	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(830.91)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187324	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(201.46)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187331	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(618.90)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187560	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(75.05)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187560	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187609	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CRCD FEES-OS				0	(55.30)
1	232.99	A/P CLEARING-PEC	201310	10/31/2013	187609	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CK FEES-OS				0	(23.70)
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	187957	Accounts Payable	Invoice	Invoice	Due To Division 0	2831	BASIN TELECOMM	201311-2831	113387	(99.90)
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	188218	Accounts Payable	Invoice	Invoice	Due To Division 0	1336	NRECA	1080897	3201	(137.50)
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	188425	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	197377	0	(147.50)
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	188451	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	255269	113462	(18,809.43)
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	188949	General Ledger	Journal Entry	MJ 08 MWF ENTRIES-CLEAR DUE TO/FROM	MJ08 CLEAR PEC MWF FROM DUE TO/FR				0	12,822.63
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	189052	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT FR SPEC-OCT MO EXP				0	(239.17)
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	189052	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT FR SPEC-OCT MGMT FEE				0	(1,031.44)
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	189225	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	20131202082826	0	(54.67)
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	189225	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	20131202083327	0	(35.24)
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	189408	Accounts Payable	Invoice	Invoice	Due To Division 0	536	ULYSSES CAR WASH	8491	113671	(20.00)
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	187377	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(718.50)
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	187378	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(281.16)
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	187379	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(690.74)
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	187399	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(109.84)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201311	11/1/2013	188908	General Ledger	Journal Entry	11-4 & 11-5 RECL 10/18 NSF FEE-S/B SPEC	11-4 CORR J186701-10/18/13 NSF S/B SPEC				0	(3.95)
1	232.99	A/P CLEARING-PEC	201311	11/2/2013	187468	E-Bill	Check	Check	Due To Division 0				0	(357.51)
1	232.99	A/P CLEARING-PEC	201311	11/2/2013	187469	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(95.19)
1	232.99	A/P CLEARING-PEC	201311	11/3/2013	187472	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(306.47)
1	232.99	A/P CLEARING-PEC	201311	11/3/2013	187474	E-Bill	Check	Check	Due To Division 0				0	(133.90)
1	232.99	A/P CLEARING-PEC	201311	11/4/2013	187475	E-Bill	Check	Check	Due To Division 0				0	(621.72)
1	232.99	A/P CLEARING-PEC	201311	11/4/2013	187476	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(325.36)
1	232.99	A/P CLEARING-PEC	201311	11/4/2013	187478	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(541.46)
1	232.99	A/P CLEARING-PEC	201311	11/4/2013	187506	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(295.18)
1	232.99	A/P CLEARING-PEC	201311	11/4/2013	187630	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(47.40)
1	232.99	A/P CLEARING-PEC	201311	11/4/2013	187630	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201311	11/5/2013	187589	E-Bill	Check	Check	Due To Division 0				0	(375.06)
1	232.99	A/P CLEARING-PEC	201311	11/5/2013	187590	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(218.51)
1	232.99	A/P CLEARING-PEC	201311	11/5/2013	187591	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(104.86)
1	232.99	A/P CLEARING-PEC	201311	11/5/2013	187592	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(549.23)
1	232.99	A/P CLEARING-PEC	201311	11/5/2013	187746	Accounts Payable	Invoice	Invoice	CREDIT CARD DEPOSITS- 10/17 TO 11/2/13	300	PIONEER ELECTRIC COOPERATIVE	201311-0300	1010102	20,932.60
1	232.99	A/P CLEARING-PEC	201311	11/5/2013	187746	Accounts Payable	Invoice	Invoice	E-CHECK DEPOSITS - 10/18 TO 11/3/13	300	PIONEER ELECTRIC COOPERATIVE	201311-0300	1010102	14,585.35
1	232.99	A/P CLEARING-PEC	201311	11/5/2013	187909	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201311	11/5/2013	187909	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201311	11/6/2013	187957	Accounts Payable	Invoice	Invoice	Due To Division 0	3031	CARTERS THRIFTWAY #2	123400040002	113632	(97.59)
1	232.99	A/P CLEARING-PEC	201311	11/6/2013	187668	E-Bill	Check	Check	Due To Division 0				0	(861.91)
1	232.99	A/P CLEARING-PEC	201311	11/6/2013	187669	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(122.20)
1	232.99	A/P CLEARING-PEC	201311	11/6/2013	187686	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(492.73)
1	232.99	A/P CLEARING-PEC	201311	11/6/2013	187738	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(129.83)
1	232.99	A/P CLEARING-PEC	201311	11/6/2013	187747	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(50.51)
1	232.99	A/P CLEARING-PEC	201311	11/6/2013	187910	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201311	11/6/2013	187910	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201311	11/7/2013	188079	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	844187	0	(8.31)
1	232.99	A/P CLEARING-PEC	201311	11/7/2013	187749	E-Bill	Check	Check	Due To Division 0				0	(444.59)
1	232.99	A/P CLEARING-PEC	201311	11/7/2013	187750	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(175.70)
1	232.99	A/P CLEARING-PEC	201311	11/7/2013	187751	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(477.95)
1	232.99	A/P CLEARING-PEC	201311	11/7/2013	187764	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(95.52)
1	232.99	A/P CLEARING-PEC	201311	11/7/2013	187911	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201311	11/7/2013	187911	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201311	11/8/2013	189224	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	854431	0	(24.86)
1	232.99	A/P CLEARING-PEC	201311	11/8/2013	187801	E-Bill	Check	Check	Due To Division 0				0	(621.31)
1	232.99	A/P CLEARING-PEC	201311	11/8/2013	187802	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,449.84)
1	232.99	A/P CLEARING-PEC	201311	11/8/2013	187803	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(921.26)
1	232.99	A/P CLEARING-PEC	201311	11/8/2013	187812	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(180.43)
1	232.99	A/P CLEARING-PEC	201311	11/8/2013	187813	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(266.48)
1	232.99	A/P CLEARING-PEC	201311	11/8/2013	188200	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201311	11/9/2013	187932	E-Bill	Check	Check	Due To Division 0				0	(650.86)
1	232.99	A/P CLEARING-PEC	201311	11/9/2013	187933	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(113.91)
1	232.99	A/P CLEARING-PEC	201311	11/9/2013	187934	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(132.46)
1	232.99	A/P CLEARING-PEC	201311	11/10/2013	187936	E-Bill	Check	Check	Due To Division 0				0	(235.13)
1	232.99	A/P CLEARING-PEC	201311	11/10/2013	187937	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(209.68)
1	232.99	A/P CLEARING-PEC	201311	11/11/2013	187982	Utility Billing	Remittance	Remittance	Due To Division 0				0	(3,026.81)
1	232.99	A/P CLEARING-PEC	201311	11/11/2013	187996	Utility Billing	Remittance	Remittance	Due To Division 0				0	(75.00)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201311	11/11/2013	188001	Utility Billing	Remittance	Remittance	Due To Division 0				0	(3,147.02)
1	232.99	A/P CLEARING-PEC	201311	11/11/2013	188219	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	823759	0	(16.64)
1	232.99	A/P CLEARING-PEC	201311	11/11/2013	188523	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	790852	0	(11.53)
1	232.99	A/P CLEARING-PEC	201311	11/11/2013	188523	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	994662	0	(18.67)
1	232.99	A/P CLEARING-PEC	201311	11/11/2013	187940	E-Bill	Check	Check	Due To Division 0				0	(231.71)
1	232.99	A/P CLEARING-PEC	201311	11/11/2013	187942	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(997.29)
1	232.99	A/P CLEARING-PEC	201311	11/11/2013	187955	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(280.96)
1	232.99	A/P CLEARING-PEC	201311	11/11/2013	187966	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(417.72)
1	232.99	A/P CLEARING-PEC	201311	11/12/2013	188052	Utility Billing	Payment	Payment	Due To Division 0				0	382.97
1	232.99	A/P CLEARING-PEC	201311	11/12/2013	188053	Utility Billing	Payment	Payment	Due To Division 0				0	256.82
1	232.99	A/P CLEARING-PEC	201311	11/12/2013	188308	Accounts Payable	Invoice	Invoice	Due To Division 0	128	STEVE EDDIE MACHINE AND WELDING	36119	113472	(302.10)
1	232.99	A/P CLEARING-PEC	201311	11/12/2013	188022	E-Bill	Check	Check	Due To Division 0				0	(1,156.90)
1	232.99	A/P CLEARING-PEC	201311	11/12/2013	188023	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(792.29)
1	232.99	A/P CLEARING-PEC	201311	11/12/2013	188024	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(428.61)
1	232.99	A/P CLEARING-PEC	201311	11/12/2013	188061	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(432.52)
1	232.99	A/P CLEARING-PEC	201311	11/12/2013	188689	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(142.20)
1	232.99	A/P CLEARING-PEC	201311	11/12/2013	188689	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(51.35)
1	232.99	A/P CLEARING-PEC	201311	11/13/2013	188179	Utility Billing	Remittance	Remittance	Due To Division 0				0	(112.06)
1	232.99	A/P CLEARING-PEC	201311	11/13/2013	188523	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	249649	0	(27.27)
1	232.99	A/P CLEARING-PEC	201311	11/13/2013	188098	E-Bill	Check	Check	Due To Division 0				0	(1,554.22)
1	232.99	A/P CLEARING-PEC	201311	11/13/2013	188099	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(411.59)
1	232.99	A/P CLEARING-PEC	201311	11/13/2013	188113	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(161.85)
1	232.99	A/P CLEARING-PEC	201311	11/13/2013	188211	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(89.17)
1	232.99	A/P CLEARING-PEC	201311	11/13/2013	188690	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(43.45)
1	232.99	A/P CLEARING-PEC	201311	11/13/2013	188690	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201311	11/14/2013	188269	Utility Billing	Remittance	Remittance	Due To Division 0				0	(491.74)
1	232.99	A/P CLEARING-PEC	201311	11/14/2013	188425	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	D0112368	0	(1,382.46)
1	232.99	A/P CLEARING-PEC	201311	11/14/2013	188445	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	319803	0	(11.25)
1	232.99	A/P CLEARING-PEC	201311	11/14/2013	188451	Accounts Payable	Invoice	Invoice	Due To Division 0	688	FEDEX	2-465-20746	113454	(15.06)
1	232.99	A/P CLEARING-PEC	201311	11/14/2013	188223	E-Bill	Check	Check	Due To Division 0				0	(475.20)
1	232.99	A/P CLEARING-PEC	201311	11/14/2013	188224	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(613.16)
1	232.99	A/P CLEARING-PEC	201311	11/14/2013	188241	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(283.98)
1	232.99	A/P CLEARING-PEC	201311	11/14/2013	188252	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(202.60)
1	232.99	A/P CLEARING-PEC	201311	11/14/2013	188691	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(27.65)
1	232.99	A/P CLEARING-PEC	201311	11/14/2013	188691	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201311	11/15/2013	188272	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20131115	3204	(2,430.56)
1	232.99	A/P CLEARING-PEC	201311	11/15/2013	188445	Accounts Payable	Invoice	Invoice	Due To Division 0	3094	CC IT	197992	0	(2,579.85)
1	232.99	A/P CLEARING-PEC	201311	11/15/2013	188451	Accounts Payable	Invoice	Invoice	Due To Division 0	2351	MORALES, MELISSA	201311-2351	113461	(5.00)
1	232.99	A/P CLEARING-PEC	201311	11/15/2013	188291	E-Bill	Check	Check	Due To Division 0				0	(100.00)
1	232.99	A/P CLEARING-PEC	201311	11/15/2013	188292	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(844.61)
1	232.99	A/P CLEARING-PEC	201311	11/15/2013	188302	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(344.12)
1	232.99	A/P CLEARING-PEC	201311	11/15/2013	188306	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(156.04)
1	232.99	A/P CLEARING-PEC	201311	11/15/2013	188692	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201311	11/15/2013	188692	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201311	11/16/2013	188355	E-Bill	Check	Check	Due To Division 0				0	(33.97)
1	232.99	A/P CLEARING-PEC	201311	11/16/2013	188356	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(167.71)
1	232.99	A/P CLEARING-PEC	201311	11/17/2013	188359	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(218.91)
1	232.99	A/P CLEARING-PEC	201311	11/18/2013	188392	Utility Billing	Remittance	Remittance	Due To Division 0				0	(553.21)
1	232.99	A/P CLEARING-PEC	201311	11/18/2013	188360	E-Bill	Check	Check	Due To Division 0				0	(2,555.63)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201311	11/18/2013	188361	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(182.21)
1	232.99	A/P CLEARING-PEC	201311	11/18/2013	188362	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(501.19)
1	232.99	A/P CLEARING-PEC	201311	11/18/2013	188370	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(60.00)
1	232.99	A/P CLEARING-PEC	201311	11/18/2013	188391	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(180.00)
1	232.99	A/P CLEARING-PEC	201311	11/18/2013	188693	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(63.20)
1	232.99	A/P CLEARING-PEC	201311	11/18/2013	188693	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201311	11/19/2013	188453	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	2013-11 CELL PHONE	113452	(25.00)
1	232.99	A/P CLEARING-PEC	201311	11/19/2013	189263	Accounts Payable	Invoice	Invoice	Due To Division 0	1684	FIRST BANKCARD	201311 PEC CC	3280	(349.92)
1	232.99	A/P CLEARING-PEC	201311	11/19/2013	188432	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(2,278.94)
1	232.99	A/P CLEARING-PEC	201311	11/19/2013	188433	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(169.34)
1	232.99	A/P CLEARING-PEC	201311	11/19/2013	188442	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(20.03)
1	232.99	A/P CLEARING-PEC	201311	11/19/2013	188474	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(200.00)
1	232.99	A/P CLEARING-PEC	201311	11/19/2013	188533	Accounts Payable	Invoice	Invoice	CREDIT CARD DEPOSITS 11/3-11/16/13	300	PIONEER ELECTRIC COOPERATIVE	201311-0300-SPEC	1010264	12,967.45
1	232.99	A/P CLEARING-PEC	201311	11/19/2013	188533	Accounts Payable	Invoice	Invoice	E-CHECK DEPOSITS 11/4-11/17/13	300	PIONEER ELECTRIC COOPERATIVE	201311-0300-SPEC	1010264	8,669.56
1	232.99	A/P CLEARING-PEC	201311	11/19/2013	188694	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201311	11/19/2013	188694	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188771	Accounts Payable	Invoice	Invoice	Due To Division 0	101	ALEXANDER, ALFRED	201311-0101	113485	(133.90)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188771	Accounts Payable	Invoice	Invoice	Due To Division 0	240	WINGER, MELVIN	201311-0240	113549	(100.00)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188771	Accounts Payable	Invoice	Invoice	Due To Division 0	533	DUNN, DON R	201311-0533	113499	(135.60)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188771	Accounts Payable	Invoice	Invoice	Due To Division 0	605	CLAASSEN, FREDERICK L	201311-0605	113493	(125.43)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188771	Accounts Payable	Invoice	Invoice	Due To Division 0	674	FLOYD, MARTIE	201311-0674	113502	(148.03)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188771	Accounts Payable	Invoice	Invoice	Due To Division 0	779	BELL, JAMES N	201311-0779	113486	(100.00)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188771	Accounts Payable	Invoice	Invoice	Due To Division 0	2887	JURY, JOHN R	201311-2887	113508	(122.60)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188771	Accounts Payable	Invoice	Invoice	Due To Division 0	3067	MILBURN, CHARLES E	201311-3067	113518	(131.64)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188934	Accounts Payable	Invoice	Invoice	Due To Division 0	200	RUBART, PERRY E	201311-0200	113528	(100.00)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188971	Accounts Payable	Invoice	Invoice	Due To Division 0	2688	ILLINOIS MUTUAL LIFE INS CO	201312 ILL MUT	113506	(1,347.96)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188510	E-Bill	Check	Check	Due To Division 0				0	(79.91)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188511	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(300.00)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188512	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(157.34)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188695	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201311	11/20/2013	188695	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201311	11/21/2013	188577	E-Bill	Check	Check	Due To Division 0				0	(261.38)
1	232.99	A/P CLEARING-PEC	201311	11/21/2013	188578	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(513.55)
1	232.99	A/P CLEARING-PEC	201311	11/21/2013	188579	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(61.44)
1	232.99	A/P CLEARING-PEC	201311	11/21/2013	188606	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(48.81)
1	232.99	A/P CLEARING-PEC	201311	11/21/2013	188615	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(200.00)
1	232.99	A/P CLEARING-PEC	201311	11/21/2013	188755	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(43.45)
1	232.99	A/P CLEARING-PEC	201311	11/21/2013	188755	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201311	11/22/2013	188771	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	HR-5657	0	(449.50)
1	232.99	A/P CLEARING-PEC	201311	11/22/2013	188698	E-Bill	Check	Check	Due To Division 0				0	(259.89)
1	232.99	A/P CLEARING-PEC	201311	11/22/2013	188699	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,241.26)
1	232.99	A/P CLEARING-PEC	201311	11/22/2013	188700	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(37.40)
1	232.99	A/P CLEARING-PEC	201311	11/22/2013	188725	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(167.34)
1	232.99	A/P CLEARING-PEC	201311	11/22/2013	188819	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201311	11/22/2013	188819	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201311	11/23/2013	188981	Accounts Payable	Invoice	Invoice	Due To Division 0	1433	TRAILERS AND TRAILS, LLC	7215	113540	(21.63)
1	232.99	A/P CLEARING-PEC	201311	11/23/2013	188775	E-Bill	Check	Check	Due To Division 0				0	(194.11)
1	232.99	A/P CLEARING-PEC	201311	11/23/2013	188776	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(126.17)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201311	11/23/2013	188777	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(275.16)
1	232.99	A/P CLEARING-PEC	201311	11/24/2013	188782	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(72.51)
1	232.99	A/P CLEARING-PEC	201311	11/25/2013	189225	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	20131126105453	0	(121.50)
1	232.99	A/P CLEARING-PEC	201311	11/25/2013	188784	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(97.67)
1	232.99	A/P CLEARING-PEC	201311	11/25/2013	188785	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(471.34)
1	232.99	A/P CLEARING-PEC	201311	11/25/2013	188822	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(100.00)
1	232.99	A/P CLEARING-PEC	201311	11/25/2013	188911	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(75.05)
1	232.99	A/P CLEARING-PEC	201311	11/25/2013	188911	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201311	11/26/2013	188868	E-Bill	Check	Check	Due To Division 0				0	(322.47)
1	232.99	A/P CLEARING-PEC	201311	11/26/2013	188869	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(133.56)
1	232.99	A/P CLEARING-PEC	201311	11/26/2013	188870	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(44.00)
1	232.99	A/P CLEARING-PEC	201311	11/26/2013	188884	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(130.17)
1	232.99	A/P CLEARING-PEC	201311	11/26/2013	188893	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(82.10)
1	232.99	A/P CLEARING-PEC	201311	11/26/2013	189002	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201311	11/27/2013	189021	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20131129	3277	(2,430.56)
1	232.99	A/P CLEARING-PEC	201311	11/27/2013	189115	Accounts Payable	Invoice	Invoice	OCT 13 REIMBURSEMENT OF EXPENSE	300	PIONEER ELECTRIC COOPERATIVE	29251	1010628	57,836.02
1	232.99	A/P CLEARING-PEC	201311	11/27/2013	189471	Accounts Payable	Invoice	Invoice	Due To Division 0	857	CONSOLIDATED PRINTING&STATIONARY CO, INC	86697	113693	(5,738.46)
1	232.99	A/P CLEARING-PEC	201311	11/27/2013	188954	E-Bill	Check	Check	Due To Division 0				0	(403.84)
1	232.99	A/P CLEARING-PEC	201311	11/27/2013	188956	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(880.16)
1	232.99	A/P CLEARING-PEC	201311	11/27/2013	189171	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201311	11/27/2013	189171	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201311	11/28/2013	189072	E-Bill	Check	Check	Due To Division 0				0	(41.43)
1	232.99	A/P CLEARING-PEC	201311	11/28/2013	189073	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(272.87)
1	232.99	A/P CLEARING-PEC	201311	11/28/2013	189074	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(75.40)
1	232.99	A/P CLEARING-PEC	201311	11/29/2013	189614	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	256391	113710	(9,967.11)
1	232.99	A/P CLEARING-PEC	201311	11/29/2013	189076	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(256.47)
1	232.99	A/P CLEARING-PEC	201311	11/29/2013	189077	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(384.00)
1	232.99	A/P CLEARING-PEC	201311	11/29/2013	189172	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(43.45)
1	232.99	A/P CLEARING-PEC	201311	11/29/2013	189172	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201311	11/29/2013	189246	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CRCD FEES-OS				0	(47.40)
1	232.99	A/P CLEARING-PEC	201311	11/29/2013	189246	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CK FEES-OS				0	(15.80)
1	232.99	A/P CLEARING-PEC	201311	11/30/2013	189053	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC				0	(4,472.20)
1	232.99	A/P CLEARING-PEC	201311	11/30/2013	189283	General Ledger	Journal Entry	MJ 08 MWF ENTRIES-CLEAR DUE TO/FROM	MJ08 CLEAR PEC MWF FROM DUE TO/FR				0	6,766.05
1	232.99	A/P CLEARING-PEC	201311	11/30/2013	189302	Accounts Payable	Invoice	Invoice	Due To Division 0	113	BROWN DUPREE OIL CO INC	201311-0113	113631	(142.10)
1	232.99	A/P CLEARING-PEC	201311	11/30/2013	189610	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0				0	(92,753.91)
1	232.99	A/P CLEARING-PEC	201311	11/30/2013	189637	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0				0	(2,142.80)
1	232.99	A/P CLEARING-PEC	201311	11/30/2013	189780	Fleet Management	Period-End	Period-End	Due To Division 0				0	(2,339.51)
1	232.99	A/P CLEARING-PEC	201311	11/30/2013	189865	General Ledger	Journal Entry	11-13 EST NISC BILL&DELQ EXP TO PPR MO	11-13 EST NISC BILL&DELQ EXP TO PPR MO				0	(12,750.00)
1	232.99	A/P CLEARING-PEC	201311	11/30/2013	189080	E-Bill	Check	Check	Due To Division 0				0	(535.71)
1	232.99	A/P CLEARING-PEC	201311	11/30/2013	189081	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(310.30)
1	232.99	A/P CLEARING-PEC	201311	11/30/2013	189082	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(360.43)
1	232.99	A/P CLEARING-PEC	201312	12/1/2013	189614	Accounts Payable	Invoice	Invoice	Due To Division 0	2831	BASIN TELECOMM	201312-2831	113689	(99.90)
1	232.99	A/P CLEARING-PEC	201312	12/1/2013	189865	General Ledger	Journal Entry	11-13 EST NISC BILL&DELQ EXP TO PPR MO	11-13 EST NISC BILL&DELQ EXP TO PPR MO				0	12,750.00
1	232.99	A/P CLEARING-PEC	201312	12/1/2013	190117	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	257671	113772	(18,203.59)
1	232.99	A/P CLEARING-PEC	201312	12/1/2013	190117	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	257973	113772	(3,183.14)
1	232.99	A/P CLEARING-PEC	201312	12/1/2013	190149	General Ledger	Journal Entry	MJ 08 MWF ENTRIES-CLEAR DUE TO/FROM	MJ08 CLEAR PEC MWF FROM DUE TO/FR				0	90.00
1	232.99	A/P CLEARING-PEC	201312	12/1/2013	190175	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT FR SPEC-NOV MO EXP				0	(266.05)
1	232.99	A/P CLEARING-PEC	201312	12/1/2013	190175	General Ledger	Journal Entry	SMJ 29 MO INTEREST ACCR ON DUE TO/FROM	SMJ29 I/C INT FR SPEC-NOV MGMT FEE				0	(393.91)

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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201312	12/1/2013	190428	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	201312-0221	3362	(82.95)
1	232.99	A/P CLEARING-PEC	201312	12/1/2013	189083	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(198.05)
1	232.99	A/P CLEARING-PEC	201312	12/1/2013	189085	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(79.29)
1	232.99	A/P CLEARING-PEC	201312	12/1/2013	190135	General Ledger	Journal Entry	12-8 RECL PEC E-TRAN FEES REC AS SPEC	12-8-CORR 11/1 PEC E-CC REC AS SPEC				0	(3.95)
1	232.99	A/P CLEARING-PEC	201312	12/1/2013	190135	General Ledger	Journal Entry	12-8 RECL PEC E-TRAN FEES REC AS SPEC	12-8-CORR 11/6 PEC E-CK REC AS SPEC				0	(3.95)
1	232.99	A/P CLEARING-PEC	201312	12/2/2013	189302	Accounts Payable	Invoice	Invoice	Due To Division 0	128	STEVE EDDIE MACHINE AND WELDING	36210	113664	(135.55)
1	232.99	A/P CLEARING-PEC	201312	12/2/2013	189310	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	62.79
1	232.99	A/P CLEARING-PEC	201312	12/2/2013	189311	Utility Billing	Nonsufficient Fund	Nonsufficient Fund	Due To Division 0				0	19.31
1	232.99	A/P CLEARING-PEC	201312	12/2/2013	191533	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	20140115153116	0	(6.12)
1	232.99	A/P CLEARING-PEC	201312	12/2/2013	189086	E-Bill	Check	Check	Due To Division 0				0	(1,588.48)
1	232.99	A/P CLEARING-PEC	201312	12/2/2013	189087	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(532.06)
1	232.99	A/P CLEARING-PEC	201312	12/2/2013	189088	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(643.57)
1	232.99	A/P CLEARING-PEC	201312	12/2/2013	189089	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(764.82)
1	232.99	A/P CLEARING-PEC	201312	12/2/2013	189107	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(6,299.58)
1	232.99	A/P CLEARING-PEC	201312	12/3/2013	189201	Utility Billing	Credit Refund	Credit Refund	Due To Division 0				0	(431.02)
1	232.99	A/P CLEARING-PEC	201312	12/3/2013	189179	E-Bill	Check	Check	Due To Division 0				0	(765.89)
1	232.99	A/P CLEARING-PEC	201312	12/3/2013	189180	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(329.37)
1	232.99	A/P CLEARING-PEC	201312	12/3/2013	189181	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(146.54)
1	232.99	A/P CLEARING-PEC	201312	12/3/2013	189182	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(570.68)
1	232.99	A/P CLEARING-PEC	201312	12/3/2013	189258	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(309.55)
1	232.99	A/P CLEARING-PEC	201312	12/3/2013	189336	General Ledger	Journal Entry	PEC DAILY CASH	PEC NSF ECK FEE REVERSAL				0	3.95
1	232.99	A/P CLEARING-PEC	201312	12/3/2013	189336	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201312	12/3/2013	189336	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(47.40)
1	232.99	A/P CLEARING-PEC	201312	12/3/2013	189339	Accounts Payable	Invoice	Invoice	CREDIT CARD DEPOSITS 11/17-11/30/13	300	PIONEER ELECTRIC COOPERATIVE	201312-120513	1010450	10,695.38
1	232.99	A/P CLEARING-PEC	201312	12/3/2013	189339	Accounts Payable	Invoice	Invoice	ECHECK DEPOSITS 11/18-11/30/13	300	PIONEER ELECTRIC COOPERATIVE	201312-120513	1010450	5,329.46
1	232.99	A/P CLEARING-PEC	201312	12/4/2013	189284	E-Bill	Check	Check	Due To Division 0				0	(367.94)
1	232.99	A/P CLEARING-PEC	201312	12/4/2013	189285	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(708.52)
1	232.99	A/P CLEARING-PEC	201312	12/4/2013	189286	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(168.15)
1	232.99	A/P CLEARING-PEC	201312	12/4/2013	189287	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(536.75)
1	232.99	A/P CLEARING-PEC	201312	12/4/2013	189309	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(93.95)
1	232.99	A/P CLEARING-PEC	201312	12/4/2013	190665	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(118.50)
1	232.99	A/P CLEARING-PEC	201312	12/4/2013	190665	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201312	12/5/2013	189421	Utility Billing	Remittance	REMIT	Due To Division 0				0	(75.00)
1	232.99	A/P CLEARING-PEC	201312	12/5/2013	189399	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(97.80)
1	232.99	A/P CLEARING-PEC	201312	12/5/2013	189400	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(449.70)
1	232.99	A/P CLEARING-PEC	201312	12/5/2013	189410	E-Bill	Check	Check	Due To Division 0				0	(115.96)
1	232.99	A/P CLEARING-PEC	201312	12/5/2013	189415	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(100.00)
1	232.99	A/P CLEARING-PEC	201312	12/5/2013	189469	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(39.50)
1	232.99	A/P CLEARING-PEC	201312	12/5/2013	189469	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201312	12/6/2013	190117	Accounts Payable	Invoice	Invoice	Due To Division 0	1336	NRECA	1099843	113773	(430.00)
1	232.99	A/P CLEARING-PEC	201312	12/6/2013	189432	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(297.30)
1	232.99	A/P CLEARING-PEC	201312	12/6/2013	189433	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(665.68)
1	232.99	A/P CLEARING-PEC	201312	12/6/2013	189434	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(293.05)
1	232.99	A/P CLEARING-PEC	201312	12/6/2013	189435	E-Bill	Check	Check	Due To Division 0				0	(615.00)
1	232.99	A/P CLEARING-PEC	201312	12/6/2013	189460	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(293.46)
1	232.99	A/P CLEARING-PEC	201312	12/6/2013	189634	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(59.25)
1	232.99	A/P CLEARING-PEC	201312	12/6/2013	189634	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(3.95)



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Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201312	12/7/2013	191533	Accounts Payable	Invoice	Invoice	Due To Division 0	3092	CC TRAVEL/TRAINING	44452884	0	(81.36)
1	232.99	A/P CLEARING-PEC	201312	12/7/2013	189495	E-Bill	Check	Check	Due To Division 0				0	(260.18)
1	232.99	A/P CLEARING-PEC	201312	12/7/2013	189496	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(339.36)
1	232.99	A/P CLEARING-PEC	201312	12/7/2013	189497	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(93.84)
1	232.99	A/P CLEARING-PEC	201312	12/8/2013	189499	E-Bill	Check	Check	Due To Division 0				0	(526.22)
1	232.99	A/P CLEARING-PEC	201312	12/8/2013	189500	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(54.70)
1	232.99	A/P CLEARING-PEC	201312	12/9/2013	189562	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20131216	3348	(2,430.56)
1	232.99	A/P CLEARING-PEC	201312	12/9/2013	189504	E-Bill	Check	Check	Due To Division 0				0	(180.41)
1	232.99	A/P CLEARING-PEC	201312	12/9/2013	189517	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(742.82)
1	232.99	A/P CLEARING-PEC	201312	12/9/2013	189549	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(113.30)
1	232.99	A/P CLEARING-PEC	201312	12/9/2013	189635	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(86.90)
1	232.99	A/P CLEARING-PEC	201312	12/9/2013	189635	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201312	12/10/2013	189603	Accounts Payable	Invoice Void	Invoice Void	Due To Division 0	9997	PEC DIRECT VENDOR-INACTIVE REFUNDS	20131203082944600	0	138.65
1	232.99	A/P CLEARING-PEC	201312	12/10/2013	189603	Accounts Payable	Invoice Void	Invoice Void	Due To Division 0	9997	PEC DIRECT VENDOR-INACTIVE REFUNDS	20131203082944900	0	100.24
1	232.99	A/P CLEARING-PEC	201312	12/10/2013	189603	Accounts Payable	Invoice Void	Invoice Void	Due To Division 0	9997	PEC DIRECT VENDOR-INACTIVE REFUNDS	20131203082945100	0	28.45
1	232.99	A/P CLEARING-PEC	201312	12/10/2013	189603	Accounts Payable	Invoice Void	Invoice Void	Due To Division 0	9997	PEC DIRECT VENDOR-INACTIVE REFUNDS	20131203082945200	0	28.52
1	232.99	A/P CLEARING-PEC	201312	12/10/2013	189603	Accounts Payable	Invoice Void	Invoice Void	Due To Division 0	9997	PEC DIRECT VENDOR-INACTIVE REFUNDS	20131203082945200	0	32.14
1	232.99	A/P CLEARING-PEC	201312	12/10/2013	189603	Accounts Payable	Invoice Void	Invoice Void	Due To Division 0	9997	PEC DIRECT VENDOR-INACTIVE REFUNDS	20131203082945300	0	37.50
1	232.99	A/P CLEARING-PEC	201312	12/10/2013	189603	Accounts Payable	Invoice Void	Invoice Void	Due To Division 0	9997	PEC DIRECT VENDOR-INACTIVE REFUNDS	20131203082945400	0	65.52
1	232.99	A/P CLEARING-PEC	201312	12/10/2013	189581	E-Bill	Check	Check	Due To Division 0				0	(303.36)
1	232.99	A/P CLEARING-PEC	201312	12/10/2013	189582	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(74.65)
1	232.99	A/P CLEARING-PEC	201312	12/10/2013	189583	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(302.20)
1	232.99	A/P CLEARING-PEC	201312	12/10/2013	189588	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(104.24)
1	232.99	A/P CLEARING-PEC	201312	12/10/2013	189724	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(3.95)
1	232.99	A/P CLEARING-PEC	201312	12/10/2013	189724	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201312	12/11/2013	189914	Accounts Payable	Invoice	Invoice	Due To Division 0	2135	BOX.NET, INC.	201312-2013	113747	(705.21)
1	232.99	A/P CLEARING-PEC	201312	12/11/2013	189655	E-Bill	Check	Check	Due To Division 0				0	(379.20)
1	232.99	A/P CLEARING-PEC	201312	12/11/2013	189656	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(80.60)
1	232.99	A/P CLEARING-PEC	201312	12/11/2013	189682	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,235.24)
1	232.99	A/P CLEARING-PEC	201312	12/11/2013	189816	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201312	12/11/2013	189816	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201312	12/12/2013	190117	Accounts Payable	Invoice	Invoice	Due To Division 0	688	FEDEX	2-494-04064	113755	(69.85)
1	232.99	A/P CLEARING-PEC	201312	12/12/2013	189778	E-Bill	Check	Check	Due To Division 0				0	(354.62)
1	232.99	A/P CLEARING-PEC	201312	12/12/2013	189779	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(553.08)
1	232.99	A/P CLEARING-PEC	201312	12/12/2013	189792	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(120.19)
1	232.99	A/P CLEARING-PEC	201312	12/12/2013	189796	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(362.29)
1	232.99	A/P CLEARING-PEC	201312	12/12/2013	189819	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(192.23)
1	232.99	A/P CLEARING-PEC	201312	12/12/2013	189938	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201312	12/12/2013	189938	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201312	12/13/2013	189876	E-Bill	Check	Check	Due To Division 0				0	(876.36)
1	232.99	A/P CLEARING-PEC	201312	12/13/2013	189877	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(892.41)
1	232.99	A/P CLEARING-PEC	201312	12/13/2013	189881	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(129.30)
1	232.99	A/P CLEARING-PEC	201312	12/13/2013	189888	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(154.88)
1	232.99	A/P CLEARING-PEC	201312	12/13/2013	189918	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(83.48)
1	232.99	A/P CLEARING-PEC	201312	12/13/2013	190001	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(27.65)
1	232.99	A/P CLEARING-PEC	201312	12/13/2013	190001	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201312	12/14/2013	189945	E-Bill	Check	Check	Due To Division 0				0	(552.45)

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1	232.99	A/P CLEARING-PEC	201312	12/14/2013	189946	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(701.07)
1	232.99	A/P CLEARING-PEC	201312	12/15/2013	189947	E-Bill	Check	Check	Due To Division 0				0	(310.14)
1	232.99	A/P CLEARING-PEC	201312	12/15/2013	189948	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(332.32)
1	232.99	A/P CLEARING-PEC	201312	12/16/2013	190013	Accounts Payable	Invoice	Invoice	Due To Division 0	1526	EASTON, SHERRY	2013-12 CELL PHONE	113753	(25.00)
1	232.99	A/P CLEARING-PEC	201312	12/16/2013	190026	Utility Billing	Remittance	Remittance	Due To Division 0				0	(268.09)
1	232.99	A/P CLEARING-PEC	201312	12/16/2013	190503	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	535932	0	(20.68)
1	232.99	A/P CLEARING-PEC	201312	12/16/2013	190503	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	710726	0	(35.79)
1	232.99	A/P CLEARING-PEC	201312	12/16/2013	189951	E-Bill	Check	Check	Due To Division 0				0	(730.46)
1	232.99	A/P CLEARING-PEC	201312	12/16/2013	189953	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(1,258.86)
1	232.99	A/P CLEARING-PEC	201312	12/16/2013	189954	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(253.41)
1	232.99	A/P CLEARING-PEC	201312	12/16/2013	189967	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(259.60)
1	232.99	A/P CLEARING-PEC	201312	12/16/2013	190008	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(37.54)
1	232.99	A/P CLEARING-PEC	201312	12/16/2013	190083	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(82.95)
1	232.99	A/P CLEARING-PEC	201312	12/16/2013	190083	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(51.35)
1	232.99	A/P CLEARING-PEC	201312	12/17/2013	190081	Utility Billing	Remittance	Remittance	Due To Division 0				0	(1,262.86)
1	232.99	A/P CLEARING-PEC	201312	12/17/2013	190096	Utility Billing	Remittance	Remittance	Due To Division 0				0	(175.76)
1	232.99	A/P CLEARING-PEC	201312	12/17/2013	190364	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	23812	0	(74.71)
1	232.99	A/P CLEARING-PEC	201312	12/17/2013	190503	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	243906	0	(14.63)
1	232.99	A/P CLEARING-PEC	201312	12/17/2013	190038	E-Bill	Check	Check	Due To Division 0				0	(664.16)
1	232.99	A/P CLEARING-PEC	201312	12/17/2013	190039	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(884.05)
1	232.99	A/P CLEARING-PEC	201312	12/17/2013	190040	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(487.07)
1	232.99	A/P CLEARING-PEC	201312	12/17/2013	190057	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(36.66)
1	232.99	A/P CLEARING-PEC	201312	12/17/2013	190138	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201312	12/17/2013	190138	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(23.70)
1	232.99	A/P CLEARING-PEC	201312	12/17/2013	190207	Accounts Payable	Invoice	Invoice	CREDIT CARD DEPOSITS 12/1-12/14	300	PIONEER ELECTRIC COOPERATIVE	201312-300	1010562	17,019.06
1	232.99	A/P CLEARING-PEC	201312	12/17/2013	190207	Accounts Payable	Invoice	Invoice	ECHECK DEPOSITS 12/1-12/15	300	PIONEER ELECTRIC COOPERATIVE	201312-300	1010562	10,318.39
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190165	Utility Billing	Remittance	Remittance	Due To Division 0				0	(251.55)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190214	Accounts Payable	Invoice	Invoice	Due To Division 0	101	ALEXANDER, ALFRED	201312-0101	113741	(231.64)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190214	Accounts Payable	Invoice	Invoice	Due To Division 0	200	RUBART, PERRY E	201312-0200	113777	(100.00)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190214	Accounts Payable	Invoice	Invoice	Due To Division 0	240	WINGER, MELVIN	201312-0240	113789	(229.38)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190214	Accounts Payable	Invoice	Invoice	Due To Division 0	533	DUNN, DON R	201312-0533	113752	(220.34)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190214	Accounts Payable	Invoice	Invoice	Due To Division 0	605	CLAASSEN, FREDERICK L	201312-0605	113750	(250.86)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190214	Accounts Payable	Invoice	Invoice	Due To Division 0	674	FLOYD, MARTIE	201312-0674	113756	(224.86)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190214	Accounts Payable	Invoice	Invoice	Due To Division 0	779	BELL, JAMES N	201312-0779	113746	(239.56)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190214	Accounts Payable	Invoice	Invoice	Due To Division 0	2887	JURY, JOHN R	201312-2887	113762	(224.86)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190214	Accounts Payable	Invoice	Invoice	Due To Division 0	3067	MILBURN, CHARLES E	201312-3067	113769	(263.28)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190105	E-Bill	Check	Check	Due To Division 0				0	(1,124.38)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190114	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(545.87)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190115	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(537.85)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190116	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(209.99)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190180	Interactive Voice Recognition	Discover Card	Discover Card	Due To Division 0				0	(168.35)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190220	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(39.50)
1	232.99	A/P CLEARING-PEC	201312	12/18/2013	190220	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201312	12/19/2013	190206	Utility Billing	Remittance	Remittance	Due To Division 0				0	(98.64)
1	232.99	A/P CLEARING-PEC	201312	12/19/2013	190428	Accounts Payable	Invoice	Invoice	Due To Division 0	1215	GORMAN, RAE	201312-1215	113812	(220.35)
1	232.99	A/P CLEARING-PEC	201312	12/19/2013	190428	Accounts Payable	Invoice	Invoice	Due To Division 0	2688	ILLINOIS MUTUAL LIFE INS CO	201401 ILL MUT	113818	(1,347.96)
1	232.99	A/P CLEARING-PEC	201312	12/19/2013	190713	Accounts Payable	Invoice	Invoice	Due To Division 0	3091	CC MEALS	800481	0	(19.32)
1	232.99	A/P CLEARING-PEC	201312	12/19/2013	190183	E-Bill	Check	Check	Due To Division 0				0	(24.85)
1	232.99	A/P CLEARING-PEC	201312	12/19/2013	190184	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(210.32)

Southern Pioneer Electric Company - Expense from PEC 2013  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201312	12/19/2013	190185	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(478.80)
1	232.99	A/P CLEARING-PEC	201312	12/19/2013	190195	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(324.49)
1	232.99	A/P CLEARING-PEC	201312	12/19/2013	190305	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(47.40)
1	232.99	A/P CLEARING-PEC	201312	12/19/2013	190305	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201312	12/20/2013	190274	Material Inventory	Adjustment	Adjustment	Due To Division 0				0	(0.09)
1	232.99	A/P CLEARING-PEC	201312	12/20/2013	191128	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	201312-0221A	3443	(300.71)
1	232.99	A/P CLEARING-PEC	201312	12/20/2013	191533	Accounts Payable	Invoice	Invoice	Due To Division 0	896	J.J. KELLER & ASSOCIATES, INC.	900913337	0	(5.74)
1	232.99	A/P CLEARING-PEC	201312	12/20/2013	191533	Accounts Payable	Invoice	Invoice	Due To Division 0	896	J.J. KELLER & ASSOCIATES, INC.	900913337A	0	(218.44)
1	232.99	A/P CLEARING-PEC	201312	12/20/2013	190251	E-Bill	Check	Check	Due To Division 0				0	(510.01)
1	232.99	A/P CLEARING-PEC	201312	12/20/2013	190252	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(412.95)
1	232.99	A/P CLEARING-PEC	201312	12/20/2013	190253	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(56.13)
1	232.99	A/P CLEARING-PEC	201312	12/20/2013	190281	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(312.33)
1	232.99	A/P CLEARING-PEC	201312	12/20/2013	190413	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(27.65)
1	232.99	A/P CLEARING-PEC	201312	12/20/2013	190413	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(11.85)
1	232.99	A/P CLEARING-PEC	201312	12/21/2013	190319	E-Bill	Check	Check	Due To Division 0				0	(445.14)
1	232.99	A/P CLEARING-PEC	201312	12/21/2013	190320	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(629.93)
1	232.99	A/P CLEARING-PEC	201312	12/21/2013	190321	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(165.79)
1	232.99	A/P CLEARING-PEC	201312	12/22/2013	190322	E-Bill	Check	Check	Due To Division 0				0	(115.96)
1	232.99	A/P CLEARING-PEC	201312	12/23/2013	190378	Miscellaneous Receivable	Invoice	Invoice	Due To Division 0				0	(1.19)
1	232.99	A/P CLEARING-PEC	201312	12/23/2013	190325	E-Bill	Check	Check	Due To Division 0				0	(163.00)
1	232.99	A/P CLEARING-PEC	201312	12/23/2013	190326	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(382.28)
1	232.99	A/P CLEARING-PEC	201312	12/23/2013	190327	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(534.01)
1	232.99	A/P CLEARING-PEC	201312	12/23/2013	190349	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(662.14)
1	232.99	A/P CLEARING-PEC	201312	12/23/2013	190350	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(110.59)
1	232.99	A/P CLEARING-PEC	201312	12/23/2013	190502	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(63.20)
1	232.99	A/P CLEARING-PEC	201312	12/23/2013	190502	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201312	12/24/2013	191533	Accounts Payable	Invoice	Invoice	Due To Division 0	3093	CC MISCELLANEOUS	201312-BOARDPAQ	0	(121.50)
1	232.99	A/P CLEARING-PEC	201312	12/24/2013	190416	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(149.20)
1	232.99	A/P CLEARING-PEC	201312	12/24/2013	190536	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201312	12/25/2013	190471	E-Bill	Check	Check	Due To Division 0				0	(623.25)
1	232.99	A/P CLEARING-PEC	201312	12/26/2013	190475	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(642.59)
1	232.99	A/P CLEARING-PEC	201312	12/26/2013	190486	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(555.95)
1	232.99	A/P CLEARING-PEC	201312	12/26/2013	190507	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(125.07)
1	232.99	A/P CLEARING-PEC	201312	12/26/2013	190656	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(55.30)
1	232.99	A/P CLEARING-PEC	201312	12/26/2013	190656	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(7.90)
1	232.99	A/P CLEARING-PEC	201312	12/27/2013	190672	Accounts Payable	Invoice	Invoice	Due To Division 0	6	BUSHNELL, GEORGE W	201312-0006	113857	(351.28)
1	232.99	A/P CLEARING-PEC	201312	12/27/2013	190546	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(820.81)
1	232.99	A/P CLEARING-PEC	201312	12/27/2013	190547	E-Bill	Check	Check	Due To Division 0				0	(236.34)
1	232.99	A/P CLEARING-PEC	201312	12/27/2013	190550	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(840.57)
1	232.99	A/P CLEARING-PEC	201312	12/27/2013	190559	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(52.12)
1	232.99	A/P CLEARING-PEC	201312	12/28/2013	190585	E-Bill	Check	Check	Due To Division 0				0	(47.82)
1	232.99	A/P CLEARING-PEC	201312	12/28/2013	190586	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(574.06)
1	232.99	A/P CLEARING-PEC	201312	12/28/2013	190588	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(153.44)
1	232.99	A/P CLEARING-PEC	201312	12/29/2013	190589	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(244.79)
1	232.99	A/P CLEARING-PEC	201312	12/29/2013	190590	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(101.19)
1	232.99	A/P CLEARING-PEC	201312	12/29/2013	190591	E-Bill	Check	Check	Due To Division 0				0	(363.80)
1	232.99	A/P CLEARING-PEC	201312	12/30/2013	190592	E-Bill	Check	Check	Due To Division 0				0	(1,647.34)

**Southern Pioneer Electric Company - Expense from PEC 2013**  
(List of All Directly Assigned Costs from Pioneer)

Div	Account	Description	Period	Date	Journal	Module	Journal Activity	Journal Description	Reference	Vendor	Vendor Name	Invoice	Check	Amount
1	232.99	A/P CLEARING-PEC	201312	12/30/2013	190593	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(360.84)
1	232.99	A/P CLEARING-PEC	201312	12/30/2013	190607	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(31.67)
1	232.99	A/P CLEARING-PEC	201312	12/30/2013	190614	Interactive Voice Recognition	Check	Check	Due To Division 0				0	(101.22)
1	232.99	A/P CLEARING-PEC	201312	12/30/2013	190739	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(106.65)
1	232.99	A/P CLEARING-PEC	201312	12/30/2013	190739	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(19.75)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	189054	General Ledger	Journal Entry	SMJ 11 SPEC MO KEC DUES ALLOCATION	SMJ11 KEC DUES FROM PEC				0	(4,472.20)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	190207	Accounts Payable	Invoice	Invoice	NOVEMBER 2013 REIMBURSEMENT OF EXPENSE	300	PIONEER ELECTRIC COOPERATIVE	29324	1010978	66,315.82
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	190652	Accounts Payable	Invoice	Invoice	Due To Division 0	221	TOMSON, MILTON M.	20131231	3440	(2,635.56)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	190702	Cash Register	Cash Register	Cash Register	Due To Division 0				0	(25.00)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	191127	Accounts Payable	Invoice	Invoice	Due To Division 0	113	BROWN DUPREE OIL CO INC	201212-0113	113884	(172.61)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	191312	General Ledger	Journal Entry	MJ 08 MWF ENTRIES-CLEAR DUE TO/FROM	MJ08 CLEAR PEC MWF FROM DUE TO/FR				0	2,056.90
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	191346	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	259372	113964	(9,967.11)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	191539	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	259856	113964	(17,144.54)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	191539	Accounts Payable	Invoice	Invoice	Due To Division 0	957	NISC	260639	113964	(2,559.60)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	191667	General Ledger	Journal Entry	1.12-25 MV NSA SONICWALL, INV #244811	1.12-25 MV NSA SONICWALL, INV #244811				0	(5,848.20)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	191676	General Ledger	Journal Entry	12-22 USE TAX ADJUSTMENT	12-22 USE TAX ADJUSTMENT				0	(15.70)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	191678	General Ledger	Journal Entry	12-23 CORR USE TAX ADJ #191676	12-23 CORR USE TAX ADJ #191676				0	0.01
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	191694	Payroll/Labor	Period-End Labor	Period-End Labor	Due To Division 0				0	(105,798.17)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	191695	Payroll/Labor	Secondary Distribution	Secondary Distribution	Due To Division 0				0	(8,492.36)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	191726	Fleet Management	Period-End	Period-End	Due To Division 0				0	(2,876.66)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	190694	E-Bill	Check	Check	Due To Division 0				0	(160.47)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	190695	E-Bill	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(300.91)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	190696	Interactive Voice Recognition	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(273.12)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	190724	Kiosk	VISA & MasterCard	VISA & MasterCard	Due To Division 0				0	(72.82)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	190787	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CRCD FEES DUE TO/FR				0	(15.80)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	190787	General Ledger	Journal Entry	PEC DAILY CASH	PEC E-CK FEES DUE TO/FR				0	(35.55)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	190871	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CRCD FEES-OS				0	(47.40)
1	232.99	A/P CLEARING-PEC	201312	12/31/2013	190871	General Ledger	Journal Entry	PEC OUTSTANDING DAILY CASH	PEC E-CK FEES-OS				0	(11.85)

## **Exhibit 6**

### **List of All Other Allocated, Assigned or Billed Costs**

Southern Pioneer has no “other allocated, assigned or billed costs” to report in this filing.

**Exhibit 7 – Southern Pioneer Total Employee Compensation Expense**

**Southern Pioneer Electric Company - SPECo Labor 2011**

Period Range: JAN 2011 To DEC 2011	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	163	1047	7.5	358.88
	1	184.1	1047	3.5	174.87
	1	242.3	1047	196.5	1,619.53
	1	242.31	1047	72	1,193.12
	1	570	1047	10	537.30
	1	571	1047	19	804.29
	1	583	1047	6	285.70
	1	584	1047	13.5	574.46
	1	586	1047	7.5	318.66
	1	588	1047	4	167.83
	1	588.5	1047	82	3,600.80
	1	593	1047	161.5	8,184.12
	1	594	1047	7	304.11
	1	596	1047	8.5	352.69
	1	596.1	1047	6.5	275.40
	1	598	1047	307.5	13,085.53
	1	902	1047	2	83.92
	1	903	1047	11.5	486.55
	1	107.2	1048	166	6,965.27
	1	108.8	1048	1	39.92
	1	163	1048	1,569.00	59,674.00
	1	242.3	1048	241.5	1,234.50
	1	242.31	1048	72	1,057.44
	1	563	1048	2.5	81.90
	1	588	1048	4	140.95
	1	588.5	1048	87	3,547.77
	1	592	1048	4	136.87
	1	598	1048	2	77.44
	1	107.2	1049	35	681.63
	1	242.3	1049	40	-
	1	588	1049	15	291.78
	1	588.5	1049	12	228.33
	1	912	1049	11.5	234.65
	1	920	1049	515	9,905.38
	1	107.2	1050	1,131.00	40,709.69
	1	108.8	1050	321.5	11,746.74
	1	163	1050	3	104.49
	1	184.1	1050	70.5	2,704.91
	1	242.3	1050	100.5	748.38
	1	242.31	1050	72	1,209.28
	1	426.1	1050	3	104.64
	1	562	1050	4	150.65
	1	563	1050	3	109.81

**Southern Pioneer Electric Company - SPECo Labor 2011**

Period Range: JAN 2011 To DEC 2011	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	570	1050	1	35.90
	1	571	1050	16.5	629.24
	1	583	1050	37	1,347.68
	1	588	1050	31	1,192.18
	1	588.5	1050	88.5	3,099.55
	1	592	1050	18.5	645.03
	1	593	1050	301	12,353.29
	1	596	1050	5	165.43
	1	903	1050	8	295.66
	1	932	1050	3	109.83
	1	242.3	1052	178.75	1,275.90
	1	242.31	1052	71.5	795.84
	1	903	1052	2,023.50	57,600.46
	1	903.5	1052	20	554.13
	1	912	1052	2	77.19
	1	242.3	1054	119.5	776.98
	1	242.31	1054	72	747.36
	1	903	1054	2,092.25	61,282.97
	1	903.5	1054	44.75	1,373.56
	1	912	1054	7.75	312.99
	1	107.2	1055	954.5	38,216.20
	1	108.8	1055	264.5	10,468.70
	1	163	1055	5.5	212.17
	1	184.1	1055	2	79.87
	1	242.3	1055	155.5	1,961.80
	1	242.31	1055	72	1,192.80
	1	562	1055	4.5	174.74
	1	570	1055	19	794.02
	1	571	1055	11	446.37
	1	573	1055	8	294.31
	1	582	1055	4	147.16
	1	583	1055	15.5	616.95
	1	584	1055	31.5	1,230.46
	1	585	1055	1	38.93
	1	586	1055	30.5	1,204.05
	1	588	1055	10	432.40
	1	588.5	1055	63.5	2,495.75
	1	593	1055	133	5,261.85
	1	594	1055	9.5	535.26
	1	596	1055	1	38.24
	1	596.1	1055	4	155.89
	1	598	1055	382.5	15,831.75
	1	903	1055	1	37.89



### Southern Pioneer Electric Company - SPECo Labor 2011

Period Range: JAN 2011 To DEC 2011	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	107.2	1057	996.5	35,228.16
	1	108.8	1057	284.5	10,150.60
	1	163	1057	1	36.34
	1	184.1	1057	29	1,023.90
	1	242.3	1057	111.5	1,738.62
	1	242.31	1057	72	1,193.12
	1	426.1	1057	3	92.79
	1	562	1057	8	306.94
	1	563	1057	12	430.27
	1	570	1057	3	111.58
	1	571	1057	19.5	682.20
	1	582	1057	2	70.35
	1	583	1057	57	1,803.83
	1	586	1057	5	154.66
	1	588	1057	41	1,933.28
	1	588.5	1057	91	3,218.18
	1	592	1057	8.5	292.20
	1	593	1057	299.5	11,679.18
	1	596	1057	3	108.66
	1	598	1057	4	148.90
	1	902	1057	135	4,944.38
	1	903	1057	10	315.69
	1	107.2	1061	1,085.00	42,575.73
	1	107.21	1061	8	305.60
	1	108.8	1061	285	11,091.05
	1	163	1061	8.5	315.87
	1	184.1	1061	5.5	212.09
	1	242.3	1061	119	1,522.29
	1	242.31	1061	72	1,091.36
	1	570	1061	10	366.06
	1	571	1061	24.5	1,019.79
	1	583	1061	4	143.52
	1	586	1061	2.5	93.29
	1	588	1061	4.5	222.05
	1	588.5	1061	87	3,534.16
	1	593	1061	165.5	6,717.22
	1	594	1061	8	406.51
	1	596.1	1061	1	33.96
	1	598	1061	328	13,186.83
	1	912	1061	9.5	496.83
	1	932	1061	4	147.55
	1	242.3	1062	156.25	835.14
	1	242.31	1062	72	657.12

**Southern Pioneer Electric Company - SPECo Labor 2011**

Period Range: JAN 2011 To DEC 2011	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	903	1062	2,028.45	55,953.34
	1	903.5	1062	19.75	526.68
	1	912	1062	2.5	94.44
	1	242.3	1063	119	634.00
	1	242.31	1063	72	829.90
	1	426.1	1063	5	130.02
	1	903	1063	1,954.00	54,665.16
	1	903.5	1063	48.75	1,422.49
	1	908	1063	4	102.59
	1	912	1063	9.25	360.45
	1	107.2	1064	829	32,912.25
	1	107.21	1064	8	299.67
	1	108.8	1064	224.5	8,937.98
	1	163	1064	5.5	218.21
	1	242.3	1064	184.01	2,316.70
	1	242.31	1064	48	511.44
	1	570	1064	11.5	440.76
	1	571	1064	8	300.45
	1	583	1064	2	69.14
	1	588	1064	0	-
	1	588.5	1064	71.5	2,979.38
	1	593	1064	125.5	4,832.17
	1	594	1064	5	231.60
	1	598	1064	190.5	7,477.08
	1	242.3	1066	272	1,323.58
	1	242.31	1066	72	915.84
	1	582	1066	7	235.53
	1	586	1066	1,321.00	47,914.64
	1	588	1066	2	84.59
	1	588.5	1066	53	1,913.89
	1	598	1066	2	70.20
	1	903	1066	353	12,535.37
	1	912	1066	4	274.10
	1	107.2	1067	27.5	1,261.67
	1	107.21	1067	1,915.50	76,368.33
	1	242.3	1067	66	46.64
	1	242.31	1067	72	1,152.96
	1	588	1067	4	275.92
	1	588.5	1067	77	3,369.15
	1	242.3	1068	1,597.25	-
	1	903	1068	22	290.63
	1	920	1068	372.75	4,772.90
	1	107.2	1069	900	27,312.84

**Southern Pioneer Electric Company - SPECo Labor 2011**

Period Range: JAN 2011 To DEC 2011	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	108.8	1069	239	7,403.61
	1	163	1069	3	89.29
	1	184.1	1069	30.5	941.40
	1	242.3	1069	49.5	575.91
	1	242.31	1069	56	1,039.44
	1	426.1	1069	3	93.26
	1	563	1069	11	332.09
	1	570	1069	14.5	456.77
	1	571	1069	15.5	493.60
	1	582	1069	4	123.58
	1	583	1069	2	61.78
	1	584	1069	3	93.26
	1	588	1069	16.5	716.57
	1	588.5	1069	66.5	1,982.17
	1	593	1069	197.5	6,340.09
	1	932	1069	4	120.77
	1	107.2	1070	731.5	19,098.33
	1	108.8	1070	235.5	6,213.58
	1	163	1070	2	62.21
	1	184.1	1070	22	561.16
	1	242.3	1070	44	155.12
	1	242.31	1070	36	628.24
	1	426.1	1070	3	67.34
	1	563	1070	10	286.83
	1	570	1070	1	23.13
	1	571	1070	13.5	317.97
	1	582	1070	4	124.40
	1	583	1070	11	265.71
	1	588	1070	14	460.11
	1	588.5	1070	66.5	1,828.06
	1	593	1070	195	5,641.31
	1	598	1070	1	23.13
	1	932	1070	4	114.72
	1	107.2	1071	423.5	14,755.10
	1	108.8	1071	78	2,746.73
	1	242.31	1071	36	682.56
	1	571	1071	9	449.87
	1	584	1071	4	108.33
	1	588	1071	12	436.06
	1	588.5	1071	20	754.07
	1	593	1071	4	131.99
	1	596	1071	4	143.07
	1	598	1071	217	8,416.83

**Southern Pioneer Electric Company - SPECo Labor 2011**

Period Range: JAN 2011 To DEC 2011	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	107.2	1072	159	5,768.03
	1	108.8	1072	25.5	788.66
	1	242.3	1072	4	77.56
	1	242.31	1072	28	465.36
	1	571	1072	1	25.48
	1	582	1072	8	204.34
	1	588	1072	4	198.77
	1	588.5	1072	8	298.33
	1	598	1072	187	6,525.42
	1	242.3	1073	2.5	-
	1	242.31	1073	24	624.24
	1	908	1073	302	10,166.91
				SPEC EE Total	109,134.87 \$ 4,540,771.05
				SPEC Charged to PEC	(11.00) \$ (439.90)
				PEC Charged to SPEC	12,114.08 \$ 844,045.32
				SPEC Labor Expense (Charged To Div 1)	121,237.95 \$ 5,384,376.47

**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	0	903	1004	61.75	2,258.27
	1	242.3	1004	71.25	1,385.81
	1	242.31	1004	56	1,088.56
	1	242.33	1004	126	-
	1	903	1004	1,790.25	68,780.23
	1	903.5	1004	50.5	1,981.13
	1	107.2	1005	16	629.78
	1	242.3	1005	113	2,449.38
	1	242.31	1005	56	1,219.04
	1	242.33	1005	77	-
	1	588.5	1005	141	5,271.83
	1	902	1005	1,212.50	46,364.06
	1	920	1005	519.5	20,236.21
	1	107.2	1007	1,141.50	66,952.57
	1	108.8	1007	259.5	15,181.67
	1	242.3	1007	288	10,658.64
	1	242.31	1007	56	2,072.24
	1	242.33	1007	49	-
	1	571	1007	11.5	696.34
	1	584	1007	4.5	407.64
	1	586	1007	2	150.83
	1	588	1007	12	4,076.76
	1	588.5	1007	61	3,501.23
	1	592	1007	3	189.25
	1	593	1007	214.5	14,259.38
	1	594	1007	17	1,280.28
	1	596	1007	2	160.69
	1	598	1007	272	16,252.28
	1	107.2	1008	506	30,300.69
	1	108.8	1008	87.5	5,316.79
	1	242.3	1008	216	9,136.19
	1	242.31	1008	56	2,562.25
	1	242.33	1008	34	-
	1	562	1008	2.5	278.61
	1	568	1008	152.5	10,791.83
	1	571	1008	9	680.90
	1	580	1008	467.5	32,158.65
	1	584	1008	2	166.44
	1	586	1008	2.5	209.68
	1	588	1008	3	580.14
	1	588.5	1008	265.5	18,423.43
	1	590	1008	254	18,017.68

**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	593	1008	78	4,625.77
	1	594	1008	2	112.71
	1	598	1008	189	12,164.29
	1	107.2	1009	313	18,295.93
	1	107.21	1009	12	716.97
	1	163	1009	2	105.00
	1	242.3	1009	235	8,112.41
	1	242.31	1009	56	1,935.68
	1	242.33	1009	96.5	-
	1	562	1009	63	3,728.58
	1	563	1009	7	621.46
	1	568	1009	2	126.23
	1	570	1009	63	4,021.27
	1	571	1009	10	667.73
	1	582	1009	70	4,127.69
	1	583	1009	12	697.34
	1	584	1009	5	448.18
	1	586	1009	821.25	48,112.67
	1	588	1009	0	305.73
	1	588.5	1009	254	16,752.18
	1	592	1009	139.5	8,246.74
	1	593	1009	211.5	15,171.47
	1	594	1009	6	523.26
	1	107.2	1010	13	973.30
	1	242.3	1010	227	11,043.24
	1	242.31	1010	56	2,704.31
	1	242.33	1010	39	-
	1	580	1010	1,585.00	124,574.24
	1	588	1010	16	2,061.31
	1	588.5	1010	125	10,296.14
	1	592	1010	19	1,364.35
	1	598	1010	8	604.85
	1	107.2	1011	111	6,279.71
	1	108.8	1011	33.5	1,852.97
	1	242.3	1011	144	4,766.08
	1	242.31	1011	41.6	1,378.11
	1	242.33	1011	700.6	-
	1	583	1011	100.5	5,316.21
	1	584	1011	159.5	9,271.19
	1	586	1011	169	9,990.68
	1	588	1011	13.5	13,445.13
	1	588.5	1011	33	1,921.65

**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	593	1011	122	8,199.50
	1	596	1011	50	2,894.81
	1	596.1	1011	57.5	3,317.09
	1	598	1011	444	26,150.97
	1	903	1011	26.5	1,570.79
	1	107.2	1012	189	13,638.67
	1	184.1	1012	14	771.12
	1	242.3	1012	184	6,058.88
	1	242.31	1012	56	1,857.92
	1	242.33	1012	56	-
	1	571	1012	4	277.57
	1	582	1012	46	2,495.97
	1	583	1012	881	46,859.75
	1	584	1012	280	14,710.13
	1	585	1012	19	974.65
	1	586	1012	151	7,915.90
	1	588	1012	8	805.76
	1	588.5	1012	75	4,455.76
	1	592	1012	3	148.93
	1	593	1012	163	9,700.05
	1	596	1012	64	3,471.38
	1	596.1	1012	3	171.89
	1	598	1012	2	184.30
	1	902	1012	2	138.54
	1	903	1012	170	9,074.16
	1	107.2	1013	1,268.50	79,971.54
	1	108.8	1013	242.5	15,889.96
	1	184.1	1013	24.5	1,483.08
	1	242.3	1013	192	7,089.36
	1	242.31	1013	56	2,072.24
	1	242.33	1013	63	-
	1	563	1013	2	237.23
	1	566	1013	4	349.73
	1	570	1013	3	199.26
	1	571	1013	1	57.09
	1	573	1013	2	174.87
	1	582	1013	10	656.25
	1	583	1013	5.5	503.16
	1	588	1013	3	499.35
	1	588.5	1013	64.5	3,951.97
	1	592	1013	2	253.54
	1	593	1013	422	26,803.78

**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	107.2	1014	154.5	9,347.19
	1	108.8	1014	31	1,744.24
	1	184.1	1014	7	388.98
	1	242.3	1014	154	5,127.06
	1	242.31	1014	56	1,865.12
	1	242.33	1014	41	-
	1	562	1014	40	2,384.97
	1	563	1014	5	280.09
	1	571	1014	2	160.38
	1	582	1014	22	1,227.06
	1	583	1014	448.5	25,313.86
	1	584	1014	385	21,536.90
	1	588	1014	0	305.02
	1	588.5	1014	76	4,333.18
	1	593	1014	612.5	36,147.97
	1	596	1014	95	5,291.73
	1	596.1	1014	74	4,169.46
	1	903	1014	90	4,994.10
	1	107.2	1015	182.5	12,065.43
	1	108.8	1015	17	1,041.93
	1	242.3	1015	219.5	7,376.24
	1	242.31	1015	56	1,879.52
	1	242.33	1015	24	-
	1	570	1015	4	219.13
	1	582	1015	26.5	1,514.90
	1	583	1015	537	30,082.12
	1	584	1015	245	13,861.91
	1	586	1015	351	19,947.03
	1	588	1015	10	925.27
	1	588.5	1015	60	3,651.79
	1	593	1015	196	13,628.37
	1	596	1015	40	2,178.55
	1	596.1	1015	25	1,361.30
	1	598	1015	164.5	9,852.16
	1	902	1015	18	978.09
	1	903	1015	138.5	7,742.04
	1	242.3	1016	171.6	5,167.74
	1	242.31	1016	56	1,668.60
	1	242.33	1016	75.9	-
	1	903	1016	12	497.09
	1	920	1016	2,017.25	81,405.71
	0	580	1017	16	1,449.36



**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	242.3	1017	104	6,635.65
	1	242.31	1017	56	3,605.01
	1	242.33	1017	79	-
	1	563	1017	48	4,663.59
	1	568	1017	22	2,085.19
	1	571	1017	228	21,859.18
	1	580	1017	22	2,165.36
	1	590	1017	1,538.00	151,129.22
	0	588.5	1018	4	175.08
	1	107.2	1018	16	730.87
	1	163	1018	1,659.50	84,862.95
	1	242.3	1018	200	5,228.20
	1	242.31	1018	56	1,458.88
	1	242.33	1018	140	-
	1	588.5	1018	53.5	2,536.51
	1	912	1018	16	1,106.03
	1	107.2	1020	218	12,367.76
	1	108.8	1020	45	2,700.84
	1	184.1	1020	7.5	391.64
	1	242.3	1020	140.5	4,666.82
	1	242.31	1020	56	1,865.60
	1	242.33	1020	77	-
	1	562	1020	31	1,646.47
	1	563	1020	22.5	1,289.71
	1	568	1020	7	414.90
	1	570	1020	2	100.14
	1	571	1020	6.5	451.41
	1	582	1020	21	1,091.40
	1	583	1020	308.5	16,505.08
	1	584	1020	286.5	14,987.94
	1	585	1020	29	1,515.87
	1	586	1020	2	108.09
	1	588	1020	613	32,174.95
	1	588.5	1020	81	4,316.43
	1	593	1020	113	6,008.43
	1	596	1020	37	1,906.45
	1	903	1020	207.5	10,808.47
	1	242.3	1022	192.2	11,718.59
	1	242.31	1022	56	3,476.69
	1	242.33	1022	236.8	-
	1	568	1022	293	25,174.64
	1	580	1022	813.5	81,723.00

**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	588	1022	23	1,894.08
	1	588.5	1022	93.5	6,960.30
	1	590	1022	572.5	41,271.77
	1	107.2	1023	71.5	4,184.53
	1	108.8	1023	10	598.10
	1	242.3	1023	90.67	2,930.45
	1	242.31	1023	16	517.12
	1	242.33	1023	142.97	-
	1	566	1023	2	157.99
	1	583	1023	734.5	36,747.01
	1	588	1023	0	2,758.67
	1	588.5	1023	56	2,872.81
	1	593	1023	58	3,334.21
	1	903	1023	53	2,642.74
	1	107.2	1025	258	11,973.59
	1	107.21	1025	6	259.52
	1	242.3	1025	107.5	3,003.40
	1	242.31	1025	56	1,564.88
	1	242.33	1025	87.5	-
	1	562	1025	4	167.56
	1	570	1025	17	724.83
	1	582	1025	4	167.56
	1	586	1025	1,115.25	53,122.40
	1	588	1025	266.5	12,990.52
	1	588.5	1025	225.5	11,086.64
	1	592	1025	20	929.25
	1	598	1025	4	179.08
	1	902	1025	1	48.20
	1	903	1025	16	757.93
	1	107.2	1026	147.5	8,444.38
	1	108.8	1026	42.5	2,194.61
	1	242.3	1026	148.5	4,942.02
	1	242.31	1026	56	1,857.92
	1	242.33	1026	53	-
	1	570	1026	6.5	308.41
	1	571	1026	8	433.26
	1	582	1026	4	181.46
	1	583	1026	416	20,106.42
	1	584	1026	281	13,804.31
	1	586	1026	3	160.80
	1	588	1026	8	688.74
	1	588.5	1026	87	4,547.43

**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	592	1026	13	661.24
	1	593	1026	110	7,128.72
	1	596	1026	21	991.16
	1	596.1	1026	31.5	1,508.24
	1	598	1026	643	31,121.23
	1	902	1026	8	363.69
	1	903	1026	189.5	9,031.53
	1	912	1026	5.5	373.99
	0	588	1027	50	2,640.02
	1	242.3	1027	113.5	3,562.03
	1	242.31	1027	56	1,773.68
	1	242.33	1027	149	-
	1	588	1027	1,702.00	97,209.22
	1	588.5	1027	187.5	11,029.36
	0	107.2	1029	36	1,932.72
	1	107.2	1029	688.5	40,827.26
	1	107.21	1029	84	4,503.72
	1	242.3	1029	85.5	2,928.35
	1	242.31	1029	64	2,174.72
	1	242.33	1029	46.5	-
	1	426.1	1029	8	507.40
	1	580	1029	974	54,726.62
	1	588	1029	0	310.54
	1	588.5	1029	268.5	15,807.51
	1	107.2	1030	26.5	1,102.34
	1	242.3	1030	102.75	2,279.75
	1	242.31	1030	56	1,241.36
	1	242.33	1030	176.25	-
	1	426.1	1030	4	190.43
	1	588	1030	1,688.75	72,885.79
	1	588.5	1030	98.5	4,422.43
	1	903	1030	7	338.85
	1	912	1030	23	1,346.26
	1	903	1031	0	(1,106.39)
	1	242.3	1034	61	1,091.40
	1	242.31	1034	56	997.44
	1	242.33	1034	179.5	-
	1	903	1034	1,848.25	61,020.07
	1	903.5	1034	60	2,169.83
	1	107.2	1035	11	1,109.57
	1	107.21	1035	1,511.00	92,056.59
	1	242.3	1035	169	6,301.74

**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	242.31	1035	56	2,089.44
	1	242.33	1035	171	-
	1	588	1035	8	706.34
	1	588.5	1035	227.5	14,896.24
	1	107.2	1039	1,166.50	64,811.64
	1	108.8	1039	220	12,924.57
	1	184.1	1039	32.5	1,746.35
	1	242.3	1039	123	4,134.03
	1	242.31	1039	56	1,872.80
	1	242.33	1039	63	-
	1	426.1	1039	6	317.98
	1	562	1039	4	216.31
	1	571	1039	11	905.72
	1	573	1039	2	157.39
	1	582	1039	2	107.63
	1	583	1039	216	11,582.17
	1	588	1039	8	750.93
	1	588.5	1039	95.5	5,158.40
	1	592	1039	13	833.17
	1	593	1039	365.5	21,530.09
	1	596	1039	8	426.87
	1	903	1039	15	801.98
	1	107.2	1040	99	6,820.69
	1	108.8	1040	18	1,489.91
	1	242.3	1040	119.5	4,009.23
	1	242.31	1040	56	1,878.80
	1	242.33	1040	66	-
	1	562	1040	8	490.53
	1	570	1040	137.5	7,993.14
	1	582	1040	323.5	18,510.24
	1	586	1040	671.5	37,899.41
	1	588	1040	335	19,310.69
	1	588.5	1040	270	15,275.69
	1	592	1040	98	5,908.28
	1	593	1040	2	122.63
	1	598	1040	4	245.27
	1	242.3	1041	72.25	1,297.24
	1	242.31	1041	64	1,154.88
	1	242.33	1041	111.5	-
	1	903	1041	2,028.05	65,550.92
	1	903.5	1041	27.25	884.35
	0	107.2	1042	14	707.05

**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	107.2	1042	388	27,007.03
	1	108.8	1042	52	3,029.45
	1	184.1	1042	29	1,534.84
	1	242.3	1042	95.67	3,221.11
	1	242.31	1042	56	1,878.56
	1	242.33	1042	283.33	-
	1	562	1042	2	166.42
	1	580	1042	6	346.87
	1	582	1042	70	3,633.07
	1	583	1042	81	4,593.78
	1	584	1042	334.5	18,511.42
	1	588	1042	12	935.20
	1	588.5	1042	120.5	8,168.95
	1	592	1042	33	1,790.79
	1	593	1042	757.5	44,382.75
	1	596	1042	3	171.49
	1	596.1	1042	1	55.71
	1	903	1042	109	5,932.02
	0	107.2	1045	4	192.10
	0	598	1045	6	336.17
	1	107.2	1045	914.5	45,969.57
	1	108.8	1045	179	8,911.61
	1	242.3	1045	98	3,213.99
	1	242.31	1045	56	1,803.60
	1	242.33	1045	60.5	-
	1	562	1045	17	922.23
	1	564	1045	2	93.21
	1	571	1045	13.5	679.81
	1	583	1045	17	868.03
	1	584	1045	82	4,404.07
	1	586	1045	132	6,734.65
	1	588	1045	4	503.27
	1	588.5	1045	120	5,958.17
	1	592	1045	7	354.30
	1	593	1045	148	7,459.28
	1	594	1045	19	1,299.94
	1	596	1045	11	565.26
	1	596.1	1045	18	876.46
	1	598	1045	421.5	23,258.16
	1	902	1045	10	485.36
	1	903	1045	58	2,961.98
	0	107.2	1047	20	1,034.26

**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	107.2	1047	845.25	45,464.25
	1	108.8	1047	200.25	10,686.26
	1	242.3	1047	116	3,863.62
	1	242.31	1047	56	1,803.60
	1	242.33	1047	68	-
	1	571	1047	8	401.81
	1	583	1047	8	406.44
	1	584	1047	119.5	6,412.61
	1	586	1047	77	4,091.63
	1	588	1047	10.5	895.48
	1	588.5	1047	88	4,661.74
	1	592	1047	5.5	340.69
	1	593	1047	384	23,460.90
	1	594	1047	15	1,032.26
	1	596	1047	24.5	1,290.34
	1	596.1	1047	45	2,302.33
	1	598	1047	274	14,654.86
	1	902	1047	20	1,051.01
	1	903	1047	61	3,255.92
	1	912	1047	2	181.86
	1	107.2	1048	130.5	5,271.36
	1	108.8	1048	8	307.83
	1	163	1048	1,674.00	64,855.37
	1	242.3	1048	96	2,171.09
	1	242.31	1048	56	1,270.64
	1	242.33	1048	59.5	-
	1	588.5	1048	109	4,324.78
	1	107.2	1049	57	1,425.86
	1	588	1049	4	383.60
	1	588.5	1049	25.5	547.36
	1	920	1049	841.5	16,870.57
	1	107.2	1050	1,065.50	55,157.18
	1	108.8	1050	239.5	12,644.18
	1	184.1	1050	73	3,538.28
	1	242.3	1050	64	2,132.48
	1	242.31	1050	56	1,857.92
	1	242.33	1050	47.5	-
	1	563	1050	2.5	249.82
	1	571	1050	6	337.34
	1	582	1050	2	101.26
	1	583	1050	302.5	15,015.22
	1	585	1050	8	392.48

**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	588	1050	10	1,406.01
	1	588.5	1050	72.5	3,602.52
	1	592	1050	7	354.22
	1	593	1050	353	19,003.54
	1	596	1050	24	1,192.56
	1	903	1050	26	1,330.25
	0	908	1052	8	235.54
	1	242.3	1052	47.5	1,020.01
	1	242.31	1052	57.5	1,243.21
	1	242.33	1052	90.5	-
	1	426.1	1052	2	58.19
	1	903	1052	2,110.95	71,189.49
	1	903.5	1052	5.5	159.45
	1	242.3	1054	64	1,073.95
	1	242.31	1054	60	1,001.84
	1	242.33	1054	163.5	-
	1	588	1054	52.75	1,727.09
	1	903	1054	1,942.20	67,245.38
	1	903.5	1054	36	1,160.38
	1	107.2	1055	1,027.00	53,609.62
	1	108.8	1055	224	11,858.32
	1	242.3	1055	64	2,198.33
	1	242.31	1055	56	1,889.92
	1	242.33	1055	129.5	-
	1	571	1055	14.5	792.24
	1	583	1055	57.5	2,883.04
	1	584	1055	37	1,992.22
	1	586	1055	8	369.18
	1	588	1055	16	1,219.43
	1	588.5	1055	134.5	7,004.17
	1	592	1055	8	441.85
	1	593	1055	212	11,158.85
	1	594	1055	36	2,750.51
	1	596	1055	1	46.85
	1	596.1	1055	7	342.18
	1	598	1055	486.5	28,435.43
	1	903	1055	10.5	565.25
	1	912	1055	2.5	174.29
	1	107.2	1057	910	47,252.01
	1	108.8	1057	200	10,731.91
	1	184.1	1057	52	2,532.37
	1	242.3	1057	64	2,120.48

**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	242.31	1057	56	1,803.60
	1	242.33	1057	173	-
	1	571	1057	0.5	33.63
	1	573	1057	2	144.40
	1	582	1057	14	701.03
	1	583	1057	288	16,807.21
	1	585	1057	7	358.51
	1	588	1057	62	4,055.72
	1	588.5	1057	44	2,121.56
	1	592	1057	9.5	564.10
	1	593	1057	332	18,124.24
	1	596	1057	2	141.39
	1	902	1057	86	4,476.31
	1	903	1057	38	2,042.59
	1	107.2	1061	1,227.50	52,934.57
	1	108.8	1061	267	11,319.12
	1	242.3	1061	41.5	1,050.78
	1	242.31	1061	56	1,398.24
	1	242.33	1061	58	-
	1	571	1061	8	408.29
	1	583	1061	13.5	600.64
	1	584	1061	10.5	437.00
	1	586	1061	26.5	1,241.81
	1	588	1061	24	1,298.71
	1	588.5	1061	82	3,599.17
	1	592	1061	14	647.54
	1	593	1061	117	6,589.26
	1	594	1061	28	1,819.07
	1	596	1061	4	166.46
	1	596.1	1061	7.5	322.64
	1	598	1061	352.5	15,058.83
	1	903	1061	4	180.77
	1	912	1061	2.5	135.38
	1	242.3	1062	99.25	1,516.84
	1	242.31	1062	52	793.76
	1	242.33	1062	131.25	-
	1	903	1062	1,981.55	64,110.73
	1	903.5	1062	58.5	1,694.98
	0	908.2	1063	16	543.72
	1	242.3	1063	111.81	2,687.68
	1	242.31	1063	16	384.60
	1	242.33	1063	37	-



**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	903	1063	881	44,244.61
	1	903.5	1063	5.5	194.16
	1	107.2	1066	11	550.01
	1	108.8	1066	2.5	149.66
	1	242.3	1066	96	2,057.76
	1	242.31	1066	56	1,175.04
	1	242.33	1066	137.5	-
	1	562	1066	8	307.07
	1	586	1066	1,311.50	53,936.04
	1	588	1066	8	578.84
	1	588.5	1066	88	3,924.05
	1	903	1066	378	15,452.49
	1	107.2	1067	6.5	387.44
	1	107.21	1067	1,115.50	50,716.14
	1	242.3	1067	147.85	3,782.27
	1	242.31	1067	24	604.40
	1	242.33	1067	68	-
	1	588.5	1067	97	4,943.22
	1	242.33	1068	1,568.50	-
	1	903	1068	20.5	277.85
	1	920	1068	499	7,144.48
	1	107.2	1069	1,336.50	47,571.68
	1	108.8	1069	266.5	9,954.70
	1	184.1	1069	33	1,066.90
	1	242.3	1069	60	1,395.96
	1	242.31	1069	56	1,327.36
	1	242.33	1069	62	-
	1	562	1069	5	174.98
	1	571	1069	0.5	25.59
	1	582	1069	10	343.05
	1	583	1069	6	187.26
	1	588	1069	23	1,031.98
	1	588.5	1069	144.5	4,972.42
	1	592	1069	7	221.20
	1	593	1069	291.5	10,972.83
	1	107.2	1070	1,307.50	47,370.75
	1	108.8	1070	231.5	8,648.76
	1	184.1	1070	53.5	1,882.10
	1	242.3	1070	73	1,629.81
	1	242.31	1070	56	1,285.20
	1	242.33	1070	118.5	-
	1	582	1070	2	58.28

**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	583	1070	12	467.50
	1	585	1070	2	78.97
	1	588	1070	0	438.62
	1	588.5	1070	110	4,278.00
	1	592	1070	18	570.50
	1	593	1070	311.5	12,935.73
	1	596	1070	2	97.69
	1	903	1070	6	293.09
	1	107.2	1071	1,265.25	50,804.51
	1	108.8	1071	269.5	10,713.50
	1	163	1071	8	357.77
	1	242.3	1071	40.25	903.18
	1	242.31	1071	56	1,279.44
	1	242.33	1071	31.75	-
	1	571	1071	10.5	436.09
	1	583	1071	8	357.77
	1	586	1071	8	357.77
	1	588	1071	8	564.19
	1	588.5	1071	98.75	4,022.01
	1	592	1071	3	136.63
	1	593	1071	68	3,026.19
	1	594	1071	14	777.88
	1	596	1071	4	164.50
	1	596.1	1071	6	268.32
	1	598	1071	329	12,792.68
	1	912	1071	4.75	306.45
	1	107.2	1072	1,216.50	46,315.43
	1	107.21	1072	16	551.54
	1	108.8	1072	254	9,616.70
	1	242.3	1072	74.03	1,568.29
	1	242.31	1072	56	1,186.64
	1	242.33	1072	73.97	-
	1	562	1072	2.5	130.54
	1	570	1072	8.5	295.89
	1	571	1072	12.5	505.63
	1	583	1072	4	169.76
	1	584	1072	1	35.98
	1	588	1072	8	539.51
	1	588.5	1072	97	3,659.02
	1	592	1072	8	324.31
	1	593	1072	56	2,316.25
	1	594	1072	28	1,511.94

**Southern Pioneer Electric Company - SPECo Labor 2012**

Period Range: JAN 2012 To DEC 2012	Div	Account	Empl	Hours	Total \$ (Labor & OH)
	1	596	1072	9	306.79
	1	596.1	1072	1	35.98
	1	598	1072	307	11,587.86
	0	908	1073	29.5	1,065.19
	0	910.11	1073	10.5	441.86
	1	242.3	1073	36	939.12
	1	242.31	1073	24	640.80
	1	242.33	1073	30.5	-
	1	426.1	1073	16.5	576.78
	1	903	1073	5.75	213.82
	1	908	1073	1,579.25	69,688.90
	1	908.5	1073	49.5	1,840.99
	1	910.11	1073	83	3,348.03
	1	912	1073	13	658.50
	1	107.2	1074	374	9,404.04
	1	108.8	1074	92.5	2,457.79
	1	184.1	1074	7	164.04
	1	242.33	1074	32	-
	1	571	1074	1	24.59
	1	583	1074	4	96.47
	1	585	1074	3	72.35
	1	588	1074	0	(0.01)
	1	588.5	1074	18	434.72
	1	593	1074	82	1,985.98
	1	107.21	1075	392.75	13,650.19
	1	242.31	1075	48	1,104.00
	1	242.33	1075	4	-
	1	588	1075	4	250.87
	1	588.5	1075	4	175.87
	1	242.31	1076	24	432.00
	1	242.33	1076	7	-
	1	583	1076	8	267.35
	1	586	1076	307	8,461.33
	1	588	1076	8	343.73
	1	588.5	1076	8	233.10
	1	598	1076	2	66.83
	1	903	1076	70.5	1,973.08
	0	242.31	1077	8	144.00
	1	107.2	1077	311.5	8,709.27
	1	108.8	1077	35.5	1,077.74
	1	242.31	1077	16	288.00
	1	242.33	1077	10.5	-



**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
	1	242.33	201		(32.65)		(32.65)
	1	242.33	217		(30.61)		(30.61)
	1	242.33	1009		-		-
	1	242.33	1013		(455.04)		(455.04)
	1	242.33	1062		(705.20)		(705.20)
	1	242.33	1011		(271.92)		(271.92)
	1	242.33	1076		(312.00)		(312.00)
	0	903	1004	36	1,456.19		1,456.19
	1	242.3	1004	138	2,742.92		2,742.92
	1	242.31	1004	56	1,111.84		1,111.84
	1	242.33	1004	166	-		-
	1	903	1004	1,702.25	71,361.77		71,361.77
	1	107.2	1005	232.5	9,201.69		9,201.69
	1	108.8	1005	59.5	2,313.71		2,313.71
	1	242.3	1005	116	2,568.98		2,568.98
	1	242.31	1005	56	1,245.28		1,245.28
	1	242.33	1005	76.5	-		-
	1	588.5	1005	93	3,607.16		3,607.16
	1	902	1005	909.5	35,584.76		35,584.76
	1	920	1005	644.5	26,590.60		26,590.60
	1	107.2	1007	1,179.50	72,613.65		72,613.65
	1	108.8	1007	251	15,487.80		15,487.80
	1	242.3	1007	200	7,622.00		7,622.00
	1	242.31	1007	56	2,126.72		2,126.72
	1	242.33	1007	85	-		-
	1	562	1007	13	736.58		736.58
	1	570	1007	3	168.72		168.72
	1	571	1007	4	277.87		277.87
	1	584	1007	22	2,130.19		2,130.19
	1	586	1007	8	544.54		544.54
	1	588	1007	1.5	286.85		286.85
	1	588.5	1007	68	4,303.27		4,303.27
	1	592	1007	19	1,254.87		1,254.87
	1	593	1007	247	17,426.43		17,426.43
	1	594	1007	27	1,956.17		1,956.17
	1	596.1	1007	8	544.54		544.54
	1	598	1007	250	15,690.42		15,690.42
	1	107.2	1008	46	3,162.59		3,162.59
	1	242.3	1008	168	8,876.05		8,876.05
	1	242.31	1008	56	2,979.42		2,979.42
	1	242.33	1008	24	-		-
	1	568	1008	315	23,533.69		23,533.69
	1	580	1008	670.5	51,234.15		51,234.15
	1	588	1008	0	200.00		200.00
	1	588.5	1008	240	18,548.41		18,548.41
	1	590	1008	684.5	52,273.62		52,273.62
	0	242.33	1009	67.2	-		-
	1	107.2	1009	385	26,235.70		26,235.70

**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
	1	242.3	1009	117	4,141.80		4,141.80
	1	242.31	1009	56	1,976.88		1,976.88
	1	242.33	1009	203.8	-		-
	1	562	1009	143	10,280.60		10,280.60
	1	570	1009	221	13,449.04		13,449.04
	1	571	1009	8	450.83		450.83
	1	582	1009	168.5	11,810.86		11,810.86
	1	584	1009	25.5	2,703.62		2,703.62
	1	586	1009	342.5	20,565.25		20,565.25
	1	588	1009	0	208.63		208.63
	1	588.5	1009	224.5	14,977.47		14,977.47
	1	592	1009	249.5	15,287.39		15,287.39
	1	593	1009	210.5	14,693.85		14,693.85
	1	908	1009	6.5	558.47		558.47
	1	107.2	1010	116	9,968.93		9,968.93
	1	242.3	1010	114	6,009.18		6,009.18
	1	242.31	1010	56	2,920.65		2,920.65
	1	242.33	1010	136	-		-
	1	580	1010	1,544.00	133,333.20		133,333.20
	1	588	1010	4	561.17		561.17
	1	588.5	1010	213	18,274.11		18,274.11
	0	242.33	1011	8	-		-
	1	107.2	1011	199.5	11,374.15		11,374.15
	1	108.8	1011	87.5	4,822.51		4,822.51
	1	242.3	1011	204	6,893.76		6,893.76
	1	242.31	1011	56	1,898.08		1,898.08
	1	242.33	1011	57	-		-
	1	570	1011	2	175.18		175.18
	1	571	1011	2	151.31		151.31
	1	582	1011	2	121.92		121.92
	1	583	1011	54	2,875.26		2,875.26
	1	584	1011	240	13,537.10		13,537.10
	1	586	1011	34.5	1,938.86		1,938.86
	1	588	1011	0	200.00		200.00
	1	588.5	1011	62.5	3,482.94		3,482.94
	1	593	1011	200	11,866.74		11,866.74
	1	596	1011	62	3,426.42		3,426.42
	1	596.1	1011	79.5	4,404.98		4,404.98
	1	598	1011	935.5	52,151.90		52,151.90
	1	903	1011	34.5	1,927.90		1,927.90
	0	932.5	1012	8	527.63		527.63
	1	107.2	1012	80	4,821.89		4,821.89
	1	108.8	1012	30	1,747.13		1,747.13
	1	184.1	1012	7	466.71		466.71
	1	242.3	1012	190	6,442.02		6,442.02
	1	242.31	1012	56	1,898.08		1,898.08
	1	242.33	1012	72	-		-
	1	562	1012	15	1,009.70		1,009.70
	1	570	1012	17	1,088.21		1,088.21

**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
1		571	1012	22	1,262.74		1,262.74
1		582	1012	8	414.66		414.66
1		583	1012	572	32,720.14		32,720.14
1		584	1012	98	5,800.95		5,800.95
1		585	1012	2	100.35		100.35
1		586	1012	317	17,925.84		17,925.84
1		588	1012	0	232.42		232.42
1		588.5	1012	67	4,080.71		4,080.71
1		592	1012	103	5,612.74		5,612.74
1		593	1012	307	17,017.24		17,017.24
1		594	1012	9	533.45		533.45
1		596	1012	15	791.45		791.45
1		596.1	1012	3	158.50		158.50
1		903	1012	193	10,823.11		10,823.11
1		903.5	1012	9	532.82		532.82
1		908.5	1012	6	368.53		368.53
1		912	1012	3	255.33		255.33
0		242.33	1013	12	-		-
1		107.2	1013	428	28,564.26		28,564.26
1		108.8	1013	105.5	7,325.95		7,325.95
1		184.1	1013	6	385.15		385.15
1		242.3	1013	180	6,819.68		6,819.68
1		242.31	1013	56	2,117.60		2,117.60
1		242.33	1013	71	-		-
1		562	1013	4	259.17		259.17
1		563	1013	14	1,053.33		1,053.33
1		564	1013	2	127.31		127.31
1		571	1013	22.5	1,666.54		1,666.54
1		582	1013	57	3,731.31		3,731.31
1		583	1013	394	25,278.29		25,278.29
1		584	1013	133.5	8,672.14		8,672.14
1		585	1013	15.5	1,026.73		1,026.73
1		588	1013	20	1,398.00		1,398.00
1		588.5	1013	69	4,342.33		4,342.33
1		592	1013	5	558.28		558.28
1		593	1013	600.5	40,504.54		40,504.54
1		596	1013	115	7,326.20		7,326.20
1		903	1013	117.5	7,579.18		7,579.18
1		107.2	1014	205	13,156.92		13,156.92
1		108.8	1014	44.5	2,942.15		2,942.15
1		242.3	1014	309.4	10,478.07		10,478.07
1		242.31	1014	56	1,905.36		1,905.36
1		242.33	1014	216.6	-		-
1		562	1014	25	1,515.79		1,515.79
1		563	1014	2	129.86		129.86
1		582	1014	6	351.17		351.17
1		583	1014	319	19,652.70		19,652.70
1		584	1014	307	18,935.75		18,935.75
1		588	1014	0	3,584.12		3,584.12

**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
	1	588.5	1014	62	3,899.63		3,899.63
	1	593	1014	517.5	32,669.87		32,669.87
	1	596	1014	39	2,441.64		2,441.64
	1	596.1	1014	59	3,698.74		3,698.74
	1	903	1014	101	6,194.34		6,194.34
	1	107.2	1015	555.5	35,138.10		35,138.10
	1	108.8	1015	46.5	2,961.57		2,961.57
	1	242.3	1015	215.5	7,440.18		7,440.18
	1	242.31	1015	56	1,929.20		1,929.20
	1	242.33	1015	24	-		-
	1	562	1015	12	685.30		685.30
	1	582	1015	50	2,882.87		2,882.87
	1	583	1015	455	26,383.65		26,383.65
	1	584	1015	164.5	9,728.86		9,728.86
	1	586	1015	166.5	9,613.24		9,613.24
	1	588	1015	0	234.06		234.06
	1	588.5	1015	74.5	4,535.81		4,535.81
	1	593	1015	370	24,621.34		24,621.34
	1	596	1015	19	1,094.78		1,094.78
	1	596.1	1015	6	378.05		378.05
	1	598	1015	49.5	3,001.55		3,001.55
	1	902	1015	3	156.74		156.74
	1	903	1015	140.5	7,897.65		7,897.65
	1	242.3	1016	182	5,861.35		5,861.35
	1	242.31	1016	56	1,808.18		1,808.18
	1	242.33	1016	182	-		-
	1	903	1016	21.5	915.15		915.15
	1	920	1016	1,760.00	85,346.03		85,346.03
	1	920.5	1016	42.5	1,821.26		1,821.26
	1	107.2	1017	24	2,591.92		2,591.92
	1	242.3	1017	168	11,162.47		11,162.47
	1	242.31	1017	56	3,715.63		3,715.63
	1	242.33	1017	75	-		-
	1	571	1017	305	29,480.97		29,480.97
	1	588.5	1017	52	5,289.81		5,289.81
	1	590	1017	1,544.00	149,119.04		149,119.04
	0	588.5	1018	8	392.83		392.83
	1	163	1018	1,403.00	84,176.10		84,176.10
	1	242.3	1018	308.5	8,211.54		8,211.54
	1	242.31	1018	56	1,489.92		1,489.92
	1	242.33	1018	309	-		-
	1	588.5	1018	32.5	1,733.72		1,733.72
	1	908	1018	4.75	320.00		320.00
	1	107.2	1020	365	20,997.58		20,997.58
	1	108.8	1020	92.5	5,671.82		5,671.82
	1	184.1	1020	2	99.31		99.31
	1	242.3	1020	188.5	6,394.74		6,394.74
	1	242.31	1020	56	1,907.04		1,907.04
	1	242.33	1020	28	-		-



**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
	1	562	1020	48	2,505.31		2,505.31
	1	563	1020	34	1,890.59		1,890.59
	1	570	1020	4.5	314.45		314.45
	1	571	1020	4	227.04		227.04
	1	582	1020	30	1,567.55		1,567.55
	1	583	1020	42	2,249.67		2,249.67
	1	584	1020	270	14,246.52		14,246.52
	1	585	1020	33	1,722.18		1,722.18
	1	588	1020	131	7,294.46		7,294.46
	1	588.5	1020	106.5	5,774.23		5,774.23
	1	592	1020	5	254.84		254.84
	1	593	1020	773.5	42,162.92		42,162.92
	1	595	1020	2	111.24		111.24
	1	596	1020	5	254.84		254.84
	1	903	1020	201.5	10,425.65		10,425.65
	1	107.2	1022	43.5	3,353.74		3,353.74
	1	242.3	1022	68	4,529.96		4,529.96
	1	242.31	1022	56	3,714.90		3,714.90
	1	242.33	1022	91	-		-
	1	568	1022	436.5	38,808.40		38,808.40
	1	580	1022	841	75,882.90		75,882.90
	1	588	1022	4	397.20		397.20
	1	588.5	1022	154.5	13,317.84		13,317.84
	1	590	1022	674	61,474.45		61,474.45
	1	107.2	1025	144.4	7,504.55		7,504.55
	1	242.3	1025	141.5	4,072.37		4,072.37
	1	242.31	1025	56	1,606.08		1,606.08
	1	242.33	1025	149	-		-
	1	570	1025	5.5	314.52		314.52
	1	582	1025	32	1,724.44		1,724.44
	1	586	1025	1,217.25	65,240.27		65,240.27
	1	588	1025	189.5	10,198.82		10,198.82
	1	588.5	1025	237	14,018.48		14,018.48
	1	903	1025	2	101.00		101.00
	1	912	1025	9	664.02		664.02
	1	107.2	1026	188.5	10,363.71		10,363.71
	1	108.8	1026	58.5	3,076.59		3,076.59
	1	242.3	1026	92.5	3,142.75		3,142.75
	1	242.31	1026	56	1,898.08		1,898.08
	1	242.33	1026	47	-		-
	1	571	1026	12	746.70		746.70
	1	583	1026	420.5	20,772.17		20,772.17
	1	584	1026	223.5	11,319.84		11,319.84
	1	586	1026	29	1,400.37		1,400.37
	1	588	1026	1	250.18		250.18
	1	588.5	1026	71.5	3,831.39		3,831.39
	1	592	1026	26.5	1,274.40		1,274.40
	1	593	1026	142.5	9,176.84		9,176.84
	1	596	1026	19	927.35		927.35

**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
	1	596.1	1026	18.5	894.79		894.79
	1	598	1026	629.5	31,266.27		31,266.27
	1	903	1026	216	10,663.87		10,663.87
	1	912	1026	3	236.32		236.32
	0	588	1027	33	2,054.42		2,054.42
	1	242.3	1027	104	3,500.28		3,500.28
	1	242.31	1027	56	1,901.68		1,901.68
	1	242.33	1027	111	-		-
	1	588	1027	1,765.75	106,364.88		106,364.88
	1	588.5	1027	139.5	8,216.67		8,216.67
	1	107.2	1029	530.5	34,472.35		34,472.35
	1	107.21	1029	1,230.50	69,630.95		69,630.95
	1	242.3	1029	128	4,493.20		4,493.20
	1	242.31	1029	56	1,960.40		1,960.40
	1	242.33	1029	67.5	-		-
	1	580	1029	126.5	8,033.14		8,033.14
	1	588	1029	0	210.32		210.32
	1	588.5	1029	126	7,633.72		7,633.72
	1	593	1029	33	2,195.74		2,195.74
	1	242.3	1030	146.82	3,319.07		3,319.07
	1	242.31	1030	56	1,273.44		1,273.44
	1	242.33	1030	113.93	-		-
	1	426.1	1030	6.5	272.67		272.67
	1	588	1030	1,711.25	75,784.47		75,784.47
	1	588.5	1030	72	3,264.59		3,264.59
	1	903	1030	37.25	1,798.09		1,798.09
	1	903.5	1030	8	396.06		396.06
	1	912	1030	12	700.75		700.75
	1	920	1030	3.5	164.09		164.09
	1	242.3	1034	109.5	1,993.80		1,993.80
	1	242.31	1034	56	1,023.04		1,023.04
	1	242.33	1034	187	-		-
	1	903	1034	1,837.00	64,812.20		64,812.20
	1	903.5	1034	23.5	766.59		766.59
	1	107.21	1035	125.5	8,504.54		8,504.54
	1	242.3	1035	64.95	2,459.01		2,459.01
	1	242.31	1035	8	302.88		302.88
	1	242.32	1035	249.37	944.11		944.11
	1	242.33	1035	2.5	-		-
	1	588	1035	0	1,502.19		1,502.19
	1	107.2	1039	1,350.50	80,495.64		80,495.64
	1	108.8	1039	297.5	18,345.42		18,345.42
	1	242.3	1039	104.5	3,742.37		3,742.37
	1	242.31	1039	56	1,992.32		1,992.32
	1	242.33	1039	44.5	-		-
	1	570	1039	6	324.88		324.88
	1	571	1039	28.5	1,832.05		1,832.05
	1	583	1039	87	5,159.78		5,159.78
	1	588	1039	2	307.65		307.65

**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
	1	588.5	1039	108.5	6,053.13		6,053.13
	1	592	1039	32.5	1,919.98		1,919.98
	1	593	1039	431	25,487.31		25,487.31
	1	107.2	1040	587	36,739.38		36,739.38
	1	108.8	1040	86	5,923.52		5,923.52
	1	242.3	1040	129	4,567.89		4,567.89
	1	242.31	1040	56	1,968.08		1,968.08
	1	242.33	1040	60	-		-
	1	563	1040	2	120.78		120.78
	1	570	1040	174.5	10,675.00		10,675.00
	1	580	1040	10	621.23		621.23
	1	582	1040	440.5	25,626.05		25,626.05
	1	583	1040	12	684.91		684.91
	1	586	1040	397	23,383.61		23,383.61
	1	588	1040	99	8,638.17		8,638.17
	1	588.5	1040	191.5	11,709.26		11,709.26
	1	590	1040	8	547.71		547.71
	1	592	1040	39.5	2,587.13		2,587.13
	1	593	1040	18	1,463.88		1,463.88
	1	242.3	1041	72	1,337.69		1,337.69
	1	242.31	1041	56	1,039.76		1,039.76
	1	242.33	1041	119.2	-		-
	1	903	1041	1,980.10	67,565.97		67,565.97
	1	903.5	1041	45.75	1,506.45		1,506.45
	1	908	1041	4.75	227.54		227.54
	1	107.2	1042	468	29,664.26		29,664.26
	1	108.8	1042	105.5	6,356.30		6,356.30
	1	184.1	1042	34	1,771.95		1,771.95
	1	242.3	1042	129	4,431.10		4,431.10
	1	242.31	1042	56	1,918.80		1,918.80
	1	242.33	1042	32	-		-
	1	563	1042	3	167.55		167.55
	1	582	1042	129	7,071.73		7,071.73
	1	583	1042	24	1,380.76		1,380.76
	1	584	1042	322.5	17,540.48		17,540.48
	1	586	1042	6	331.21		331.21
	1	588	1042	0	208.01		208.01
	1	588.5	1042	122.5	7,158.49		7,158.49
	1	592	1042	36	2,248.40		2,248.40
	1	593	1042	983.5	56,714.32		56,714.32
	1	903	1042	127	6,875.31		6,875.31
	1	107.2	1045	580	31,542.85		31,542.85
	1	108.8	1045	148	8,052.21		8,052.21
	1	242.3	1045	110.01	3,701.05		3,701.05
	1	242.31	1045	24	810.40		810.40
	1	242.33	1045	343.47	-		-
	1	570	1045	4	235.21		235.21
	1	571	1045	8.5	504.16		504.16
	1	584	1045	8	554.17		554.17

**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
	1	588	1045	0	-		-
	1	588.5	1045	34	1,999.86		1,999.86
	1	592	1045	18	993.96		993.96
	1	593	1045	80	4,232.59		4,232.59
	1	594	1045	5	372.44		372.44
	1	596	1045	1	52.40		52.40
	1	596.1	1045	14	725.93		725.93
	1	598	1045	197	13,942.01		13,942.01
	1	903	1045	2	102.57		102.57
	1	107.2	1047	1,140.50	64,985.04		64,985.04
	1	108.8	1047	334.5	18,892.53		18,892.53
	1	242.3	1047	149	5,141.16		5,141.16
	1	242.31	1047	56	1,928.32		1,928.32
	1	242.33	1047	69	-		-
	1	562	1047	15	773.71		773.71
	1	570	1047	8	429.07		429.07
	1	571	1047	15	894.54		894.54
	1	582	1047	4	204.29		204.29
	1	583	1047	4.5	262.96		262.96
	1	584	1047	28	1,933.06		1,933.06
	1	586	1047	2.5	141.64		141.64
	1	588	1047	1.5	278.07		278.07
	1	588.5	1047	150	8,822.45		8,822.45
	1	592	1047	15	792.69		792.69
	1	593	1047	303.5	20,614.49		20,614.49
	1	594	1047	7	395.38		395.38
	1	595	1047	2	102.15		102.15
	1	596	1047	3	174.54		174.54
	1	596.1	1047	8.5	458.96		458.96
	1	598	1047	218	12,484.04		12,484.04
	1	903	1047	3	157.74		157.74
	1	107.2	1048	115	4,930.91		4,930.91
	1	108.8	1048	11	415.99		415.99
	1	163	1048	1,723.00	72,124.88		72,124.88
	1	242.3	1048	94.5	2,195.31		2,195.31
	1	242.31	1048	56	1,298.88		1,298.88
	1	242.33	1048	122	-		-
	1	588.5	1048	61	2,468.75		2,468.75
	1	107.2	1049	321.5	7,487.85		7,487.85
	1	588.5	1049	17	348.72		348.72
	1	920	1049	367	7,473.91		7,473.91
	1	107.2	1050	1,138.00	65,225.12		65,225.12
	1	108.8	1050	243	14,031.04		14,031.04
	1	184.1	1050	11	570.16		570.16
	1	242.3	1050	29.5	1,002.71		1,002.71
	1	242.31	1050	56	1,898.08		1,898.08
	1	242.33	1050	156.5	-		-
	1	570	1050	4	197.21		197.21
	1	571	1050	15	949.20		949.20

**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
1		583	1050	245	12,760.16		12,760.16
1		585	1050	4	212.55		212.55
1		588	1050	2	300.79		300.79
1		588.5	1050	104	5,892.71		5,892.71
1		592	1050	18.5	1,129.32		1,129.32
1		593	1050	420	23,481.67		23,481.67
1		903	1050	15	789.91		789.91
1		242.3	1052	81.5	2,171.77		2,171.77
1		242.31	1052	56	1,561.68		1,561.68
1		242.33	1052	87	-		-
1		903	1052	1,943.90	87,670.00		87,670.00
1		903.5	1052	68.5	2,972.84		2,972.84
1		908	1052	11.25	499.87		499.87
1		242.3	1054	135.75	2,350.07		2,350.07
1		242.31	1054	64	1,112.72		1,112.72
1		242.33	1054	163.75	-		-
1		588	1054	86.65	3,074.38		3,074.38
1		903	1054	1,547.70	59,295.34		59,295.34
1		903.5	1054	217.5	7,895.03		7,895.03
1		908	1054	6.5	381.21		381.21
1		107.2	1055	603.5	35,655.08		35,655.08
1		108.8	1055	151	8,850.63		8,850.63
1		242.3	1055	90.48	3,384.58		3,384.58
1		242.31	1055	24	894.88		894.88
1		242.33	1055	60.5	-		-
1		570	1055	4	226.39		226.39
1		571	1055	4	274.90		274.90
1		584	1055	4	331.27		331.27
1		588	1055	0	(329.52)		(329.52)
1		588.5	1055	31	2,193.17		2,193.17
1		592	1055	16	989.20		989.20
1		593	1055	78	4,543.20		4,543.20
1		598	1055	198.5	14,462.58		14,462.58
1		908	1055	6	511.08		511.08
1		107.2	1057	1,046.00	61,423.05		61,423.05
1		108.8	1057	250	14,957.15		14,957.15
1		184.1	1057	4	207.66		207.66
1		242.3	1057	99	3,360.99		3,360.99
1		242.31	1057	56	1,898.08		1,898.08
1		242.33	1057	53	-		-
1		570	1057	7	378.90		378.90
1		571	1057	3	176.87		176.87
1		583	1057	355	19,448.06		19,448.06
1		588	1057	20	1,300.81		1,300.81
1		588.5	1057	78	4,330.71		4,330.71
1		592	1057	8.5	470.89		470.89
1		593	1057	437.5	25,042.04		25,042.04
1		596	1057	1	50.81		50.81
1		902	1057	26.5	1,404.10		1,404.10

**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
1		903	1057	42	2,232.56		2,232.56
1		107.2	1061	1,235.50	63,904.49		63,904.49
1		108.8	1061	257.5	13,709.73		13,709.73
1		242.3	1061	72	2,273.28		2,273.28
1		242.31	1061	56	1,810.96		1,810.96
1		242.33	1061	33	-		-
1		562	1061	20	1,029.95		1,029.95
1		570	1061	3	141.98		141.98
1		571	1061	17.5	971.82		971.82
1		582	1061	4	198.00		198.00
1		583	1061	30.5	1,504.43		1,504.43
1		584	1061	35	1,953.19		1,953.19
1		586	1061	28.5	1,449.85		1,449.85
1		587	1061	2	89.30		89.30
1		588	1061	1.5	278.85		278.85
1		588.5	1061	153	8,548.89		8,548.89
1		592	1061	27	1,485.02		1,485.02
1		593	1061	198.5	12,430.10		12,430.10
1		594	1061	12	687.33		687.33
1		595	1061	4	198.00		198.00
1		596	1061	11	544.12		544.12
1		596.1	1061	9	477.09		477.09
1		598	1061	227	11,718.06		11,718.06
1		903	1061	12	559.94		559.94
1		908	1061	6.5	451.27		451.27
1		912	1061	5	405.66		405.66
0		242.33	1062	40	-		-
1		242.3	1062	72.25	1,264.51		1,264.51
1		242.31	1062	56	954.72		954.72
1		242.33	1062	120	-		-
1		903	1062	1,894.30	68,528.55		68,528.55
1		903.5	1062	74.25	2,781.24		2,781.24
1		908	1062	10.75	506.00		506.00
1		107.2	1066	1,051.50	45,080.72		45,080.72
1		108.8	1066	255	11,108.24		11,108.24
1		242.3	1066	77	1,681.68		1,681.68
1		242.31	1066	56	1,223.04		1,223.04
1		242.33	1066	117	-		-
1		562	1066	20	829.97		829.97
1		570	1066	8	326.42		326.42
1		571	1066	12	472.97		472.97
1		582	1066	4	152.32		152.32
1		583	1066	4	152.32		152.32
1		586	1066	139	5,921.64		5,921.64
1		588	1066	6.5	492.07		492.07
1		588.5	1066	104	4,501.77		4,501.77
1		592	1066	18	755.27		755.27
1		593	1066	40	1,732.29		1,732.29
1		596	1066	2	85.80		85.80

**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
	1	596.1	1066	8	336.45		336.45
	1	598	1066	245.5	10,268.09		10,268.09
	1	903	1066	42	1,759.43		1,759.43
	0	920.5	1068	16.75	214.19		214.19
	1	242.33	1068	1,339.00	-		-
	1	588	1068	14	214.70		214.70
	1	588.5	1068	12.5	190.87		190.87
	1	920	1068	433.75	6,721.04		6,721.04
	1	107.2	1069	1,309.50	52,883.17		52,883.17
	1	108.8	1069	291.5	12,643.71		12,643.71
	1	242.3	1069	48.5	1,257.29		1,257.29
	1	242.31	1069	56	1,458.88		1,458.88
	1	242.33	1069	116.5	-		-
	1	570	1069	9	331.50		331.50
	1	571	1069	16	695.23		695.23
	1	583	1069	32.5	1,262.25		1,262.25
	1	588	1069	18	829.02		829.02
	1	588.5	1069	74	2,828.24		2,828.24
	1	592	1069	18.5	705.63		705.63
	1	593	1069	429	17,245.95		17,245.95
	1	107.2	1070	1,396.50	65,227.11		65,227.11
	1	108.8	1070	289.5	14,043.41		14,043.41
	1	184.1	1070	15	716.53		716.53
	1	242.3	1070	62	1,528.23		1,528.23
	1	242.31	1070	56	1,458.88		1,458.88
	1	242.33	1070	100.5	-		-
	1	563	1070	2	108.40		108.40
	1	570	1070	4	150.60		150.60
	1	571	1070	7	300.58		300.58
	1	582	1070	3	129.46		129.46
	1	583	1070	32.5	1,437.11		1,437.11
	1	588	1070	2	500.35		500.35
	1	588.5	1070	67.5	2,944.63		2,944.63
	1	592	1070	22	1,085.93		1,085.93
	1	593	1070	382.5	18,422.06		18,422.06
	1	107.2	1071	1,285.00	56,844.90		56,844.90
	1	108.8	1071	316.5	14,033.88		14,033.88
	1	242.3	1071	48.25	1,221.76		1,221.76
	1	242.31	1071	56	1,404.96		1,404.96
	1	242.33	1071	36.75	-		-
	1	562	1071	18	791.64		791.64
	1	570	1071	11	467.45		467.45
	1	571	1071	16	719.30		719.30
	1	582	1071	4	164.93		164.93
	1	584	1071	13	659.74		659.74
	1	586	1071	8	355.26		355.26
	1	588	1071	1.5	268.58		268.58
	1	588.5	1071	53	2,286.46		2,286.46
	1	592	1071	27	1,110.00		1,110.00

**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
	1	593	1071	79.5	3,919.10		3,919.10
	1	594	1071	7	324.98		324.98
	1	596.1	1071	8	355.11		355.11
	1	598	1071	234	10,124.55		10,124.55
	1	903	1071	6	266.31		266.31
	1	107.2	1072	1,150.50	54,491.38		54,491.38
	1	108.8	1072	261.5	11,840.08		11,840.08
	1	242.3	1072	74	1,719.54		1,719.54
	1	242.31	1072	56	1,309.68		1,309.68
	1	242.33	1072	248	-		-
	1	562	1072	12	475.87		475.87
	1	570	1072	9	358.36		358.36
	1	571	1072	5.5	276.33		276.33
	1	582	1072	4	147.27		147.27
	1	584	1072	5	221.99		221.99
	1	586	1072	6.5	294.79		294.79
	1	588	1072	1.5	265.44		265.44
	1	588.5	1072	77	3,621.89		3,621.89
	1	592	1072	40	1,680.61		1,680.61
	1	593	1072	45.5	2,079.09		2,079.09
	1	594	1072	7	304.39		304.39
	1	595	1072	6	220.89		220.89
	1	596.1	1072	1	44.40		44.40
	1	598	1072	226.5	9,678.54		9,678.54
	1	242.3	1073	40.75	1,088.03		1,088.03
	1	908	1073	0	850.75		850.75
	1	107.2	1075	78	3,119.52		3,119.52
	1	107.21	1075	1,642.50	56,824.18		56,824.18
	1	108.8	1075	8	495.77		495.77
	1	242.3	1075	81.5	2,055.50		2,055.50
	1	242.31	1075	56	1,414.00		1,414.00
	1	242.33	1075	66	-		-
	1	586	1075	4	139.81		139.81
	1	588	1075	0	211.44		211.44
	1	588.5	1075	211.5	7,724.19		7,724.19
	0	242.33	1076	16	-		-
	1	107.2	1076	338.5	11,011.27		11,011.27
	1	108.8	1076	43.5	1,487.67		1,487.67
	1	242.3	1076	33	637.50		637.50
	1	242.31	1076	56	1,080.00		1,080.00
	1	242.33	1076	163	-		-
	1	562	1076	11	298.37		298.37
	1	571	1076	1	32.97		32.97
	1	573	1076	2	65.92		65.92
	1	582	1076	13	352.65		352.65
	1	584	1076	1	28.81		28.81
	1	586	1076	819	23,619.16		23,619.16
	1	588	1076	19	748.00		748.00
	1	588.5	1076	50.5	1,492.88		1,492.88



**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
1		592	1076	41	1,202.83		1,202.83
1		593	1076	7.5	297.96		297.96
1		594	1076	10.5	381.95		381.95
1		596	1076	3.5	112.22		112.22
1		596.1	1076	2	57.61		57.61
1		598	1076	57	1,758.38		1,758.38
1		903	1076	409	11,889.38		11,889.38
1		912	1076	6	218.05		218.05
1		932	1076	89	2,573.78		2,573.78
1		107.2	1077	1,479.00	45,388.42		45,388.42
1		108.8	1077	268.5	8,720.17		8,720.17
1		242.3	1077	8	171.28		171.28
1		242.31	1077	56	1,160.32		1,160.32
1		242.33	1077	16	-		-
1		562	1077	4	98.78		98.78
1		570	1077	1	30.49		30.49
1		571	1077	23	722.43		722.43
1		583	1077	78	2,372.02		2,372.02
1		588	1077	20	2,233.50		2,233.50
1		588.5	1077	108	3,297.41		3,297.41
1		592	1077	10	331.04		331.04
1		593	1077	294	8,898.89		8,898.89
1		598	1077	12	362.45		362.45
1		107.2	1078	1,220.50	45,005.83		45,005.83
1		108.8	1078	309	11,128.12		11,128.12
1		242.3	1078	31	625.21		625.21
1		242.31	1078	56	1,147.20		1,147.20
1		242.33	1078	76.5	-		-
1		562	1078	16	570.53		570.53
1		570	1078	4	124.09		124.09
1		571	1078	18	608.31		608.31
1		582	1078	4	133.57		133.57
1		583	1078	8	267.13		267.13
1		584	1078	2	60.49		60.49
1		588	1078	1.5	506.49		506.49
1		588.5	1078	107	3,840.54		3,840.54
1		592	1078	40	1,393.65		1,393.65
1		593	1078	49	1,673.97		1,673.97
1		594	1078	7	277.15		277.15
1		595	1078	2	66.77		66.77
1		596	1078	1	35.58		35.58
1		596.1	1078	7	249.09		249.09
1		598	1078	245	8,726.80		8,726.80
0		903	1079	0	0.16		0.16
1		242.3	1079	4.5	56.61		56.61
1		242.31	1079	32	402.56		402.56
1		242.33	1079	29	-		-
1		426.1	1079	6	136.12		136.12
1		903	1079	1,665.15	34,529.68		34,529.68

**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
	1	903.5	1079	33.75	547.17		547.17
	1	908	1079	10.75	230.14		230.14
	1	920.5	1079	4	62.02		62.02
	1	107.2	1080	473.5	7,661.93		7,661.93
	1	586	1080	16	251.48		251.48
	1	588.5	1080	14	218.48		218.48
	1	920	1080	26	408.92		408.92
	1	107.2	1081	379	9,176.13		9,176.13
	1	108.8	1081	100.5	2,319.08		2,319.08
	1	242.31	1081	24	432.00		432.00
	1	571	1081	1	22.65		22.65
	1	588	1081	0	75.00		75.00
	1	588.5	1081	12	275.63		275.63
	1	592	1081	10	225.35		225.35
	1	593	1081	7	159.56		159.56
	1	596	1081	2	47.44		47.44
	1	598	1081	97	2,309.37		2,309.37
	0	903	1082	10	329.71		329.71
	0	910.3	1082	6.5	185.05		185.05
	1	242.3	1082	16.75	445.34		445.34
	1	242.31	1082	40	1,063.49		1,063.49
	1	242.33	1082	40.25	-		-
	1	426.1	1082	208	7,756.02		7,756.02
	1	903	1082	20.75	719.43		719.43
	1	908	1082	700.2	23,595.19		23,595.19
	1	908.2	1082	35.25	1,216.64		1,216.64
	1	910	1082	16.5	501.12		501.12
	1	921	1082	10	348.98		348.98
	1	930.26	1082	10.5	318.90		318.90
	1	930.4	1082	30	1,176.68		1,176.68
	1	920	1083	29	464.62		464.62
	1	107.21				(42,944.63)	(42,944.63)
	1	108.81				(7,957.41)	(7,957.41)
	1	163.0				(8,796.14)	(8,796.14)
	1	184.1				(39.59)	(39.59)
	1	426.1				(371.59)	(371.59)
	1	562.0				(1,138.62)	(1,138.62)
	1	563.0				(87.47)	(87.47)
	1	564.0				(4.25)	(4.25)
	1	568.0				(1,567.98)	(1,567.98)
	1	570.0				(1,049.32)	(1,049.32)
	1	571.0				(1,159.29)	(1,159.29)
	1	573.0				(5.05)	(5.05)
	1	580.0				(8,958.62)	(8,958.62)
	1	582.0				(2,151.78)	(2,151.78)
	1	583.0				(5,387.14)	(5,387.14)
	1	584.0				(3,195.07)	(3,195.07)
	1	585.0				(64.60)	(64.60)
	1	586.0				(6,712.18)	(6,712.18)

**Southern Pioneer Electric Company - SPECo Labor 2013**

Period Range: JAN 2013 To DEC 2013	Div	Account	Employee #	Hours	Total \$ (Labor & OH)	Pension Amortization Adj	Total Labor Without Pension Amortization
	1	587.0				(2.18)	(2.18)
	1	588.0				(8,796.43)	(8,796.43)
	1	588.5				(8,031.07)	(8,031.07)
	1	590.0				(7,088.98)	(7,088.98)
	1	592.0				(1,613.77)	(1,613.77)
	1	593.0				(13,262.49)	(13,262.49)
	1	594.0				(136.62)	(136.62)
	1	595.0				(21.92)	(21.92)
	1	596.0				(576.83)	(576.83)
	1	596.1				(479.95)	(479.95)
	1	598.0				(7,197.26)	(7,197.26)
	1	902.0				(1,472.80)	(1,472.80)
	1	903.0				(26,665.20)	(26,665.20)
	1	903.5				(765.66)	(765.66)
	1	908.0				(1,080.43)	(1,080.43)
	1	908.2				(56.09)	(56.09)
	1	908.5				(6.48)	(6.48)
	1	910.0				(18.22)	(18.22)
	1	912.0				(78.59)	(78.59)
	1	920.0				(7,501.07)	(7,501.07)
	1	920.5				(86.68)	(86.68)
	1	921.0				(16.94)	(16.94)
	1	930.26				(11.60)	(11.60)
	1	930.4				(85.50)	(85.50)
	1	932.0				(131.15)	(131.15)

SPEC EE Total	108,902.88	\$ 5,142,593.72	\$ (176,774.64)	\$ 4,965,819.08
SPEC Charged to PEC	(261.45)	\$ (5,160.18)	\$ -	\$ (5,160.18)
PEC Charged to SPEC	19,865.60	\$ 1,423,667.75	\$ -	\$ 1,423,669.75
SPEC Labor Expense (Charged To Div 1)	128,507.03	\$ 6,561,101.29	\$ (176,774.64)	\$ 6,384,328.65

**Exhibit 8 – Calculation of CFC Ratios 87 and 110 (2011-2013)**

**Exhibit 8 – Calculation of CFC Ratios 87 and 110 (2011-2013)**

**#87 -- Total Controllable Expenses per Consumer (\$)**

2013	\$475.42
2012	\$ 495.54
2011	\$ 415.91

Ratio Formula: [Annual Form 7 Part A. Lines 6b through 11b] / Annual Form 7 Part R. Line 10c

**#110 -- Total Wages per Consumer (\$)**

2013	\$ 238.27
2012	\$ 231.20
2011	\$ 203.87

Ratio Formula: [Annual Form 7 Part I. Lines 4 through 6] / Annual Form 7 Part R. Line 10c

**Exhibit 9 – List of Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties, Fines and Entertainment Incurred During Test Year**

**Southern Pioneer Electric Company - Dues, Donations & Contributions, Promotions & Advertising, Penalties & Fines, Entertainment - 2013**

Div	Account	Account Desc	Date	Reference	Debit	Credit	Activity	Vendor	Vendor Name	Period	Invoice	AP Check	Journal
1 - S	426.3	PENALTIES	8/1/2013	FC 2122 FINANCE CHARGE	\$ 10.07	\$ -	0 - Unassigned Activity	713	PROTECTIVE EQUIPMENT TESTING LAB	Aug-13	38269	1009614	184550
1 - S	426.3	PENALTIES	8/1/2013	FC 2214 FINANCE CHARGE	\$ 10.07	\$ -	0 - Unassigned Activity	713	PROTECTIVE EQUIPMENT TESTING LAB	Aug-13	38269	1009614	184550
1 - S	930.1	GENERAL ADVERTISING EXPENSE	1/16/2013	Cash Register	\$ -	\$ 78.75	100 - ADVERTISING			Jan-13		0	173506
1 - S	930.1	GENERAL ADVERTISING EXPENSE	1/23/2013	CALENDAR AD FOR LIBERAL HIGH SCHOOL	\$ 179.00	\$ -	100 - ADVERTISING	2614	AMATEUR SPORTS PROMOTION	Jan-13	216323	1007519	174177
1 - S	930.1	GENERAL ADVERTISING EXPENSE	1/24/2013	AD IN 21ST ANNIV SHOW PROGRAM	\$ 125.00	\$ -	100 - ADVERTISING	2167	BARBERSHOP HARMONY SOCIETY	Jan-13	201301-WIZARDS	1007397	173922
1 - S	930.1	GENERAL ADVERTISING EXPENSE	1/31/2013	WEB DIRECTORY ADVERTISING	\$ 29.73	\$ -	100 - ADVERTISING	193	PIONEER COMMUNICATIONS	Jan-13	201301-2166043-001	1007546	174538
1 - S	930.1	GENERAL ADVERTISING EXPENSE	1/31/2013	FALL SPORTS PACKAGE-ADVERTISING	\$ 160.00	\$ -	100 - ADVERTISING	1988	LEADER & TIMES	Jan-13	20130206123155	1007539	174538
1 - S	910.11	YOUTH TOURS	2/1/2013	2-20" FREE TRIP ADVERTISEMENTS	\$ 140.00	\$ -	100 - ADVERTISING	1689	PROTECTION PRESS, INC.	Feb-13	20"FREE TRIP	1007692	175101
1 - S	930.1	GENERAL ADVERTISING EXPENSE	2/4/2013	COMBO PKG-SIGN, BUY OUT GAME, 1/2 PG AD	\$ 1,000.00	\$ -	100 - ADVERTISING	2450	BEE JAYS INC	Feb-13	201302-2450	1007582	174865
1 - S	930.1	GENERAL ADVERTISING EXPENSE	2/6/2013	1/4 PAGE AD-PRATT GIRLS TOC BB PROGRAM	\$ 50.00	\$ -	100 - ADVERTISING	2866	TAYLOR PRINTING INC	Feb-13	201302-2866	1007613	174865
1 - S	910.11	YOUTH TOURS	2/13/2013	SPECO YOUTH TOUR ADVERTISEMENT	\$ 160.00	\$ -	100 - ADVERTISING	1464	PRATT TRIBUNE	Feb-13	20130312171006	1007868	176217
1 - S	910.11	YOUTH TOURS	2/14/2013	SPEC YOUTH TOUR ADVERTISEMENT	\$ 112.50	\$ -	100 - ADVERTISING	1666	KINGMAN LEADER-COURIER	Feb-13	23546	1007852	176217
1 - S	588	DIST - MISCELLANEOUS EXPENSE	2/28/2013	STAKING TECH ADV	\$ 720.00	\$ -	100 - ADVERTISING	1988	LEADER & TIMES	Feb-13	20130313110854	1007855	176217
1 - S	588	DIST - MISCELLANEOUS EXPENSE	2/28/2013	STAKING TECH ADV	\$ 981.23	\$ -	100 - ADVERTISING	2759	HUTCHINSON PUBLISHING CO	Feb-13	20130313100934	1007850	176217
1 - S	588	DIST - MISCELLANEOUS EXPENSE	2/28/2013	STAKING TECH CLASSIFIED	\$ 120.00	\$ -	100 - ADVERTISING	388	HUGOTON HERMES	Feb-13	20130313104437	1007849	176217
1 - S	910.11	YOUTH TOURS	2/28/2013	SPEC YOUTH TOUR	\$ 225.00	\$ -	100 - ADVERTISING	1636	CUNNINGHAM COURIER	Feb-13	3327	1007844	176217
1 - S	910.11	YOUTH TOURS	2/28/2013	YOUTH TOUR ADVERTISEMENT	\$ 150.00	\$ -	100 - ADVERTISING	1659	THE KIOWA NEWS	Feb-13	20130313101819	1007877	176217
1 - S	910.11	YOUTH TOURS	2/28/2013	YOUTH TOUR ADVERTISEMENT	\$ 150.00	\$ -	100 - ADVERTISING	1967	MEADE COUNTY NEWS	Feb-13	20130313102739	1007857	176217

**Southern Pioneer Electric Company - Dues, Donations & Contributions, Promotions & Advertising, Penalties & Fines, Entertainment - 2013**

Div	Account	Account Desc	Date	Reference	Debit	Credit	Activity	Vendor	Vendor Name	Period	Invoice	AP Check	Journal
1 - S	910.11	YOUTH TOURS	2/28/2013	YOUTH TOUR ADV	\$ 720.00	\$ -	100 - ADVERTISING	1988	LEADER & TIMES	Feb-13	20130313110854	1007855	176217
1 - S	910.11	YOUTH TOURS	2/28/2013	YOUTH TOUR ADVERTISEMENT	\$ 130.00	\$ -	100 - ADVERTISING	2793	CLARK COUNTY GAZETTE	Feb-13	20130313103957	1007858	176217
1 - S	910.11	YOUTH TOURS	2/28/2013	SPEC YOUTH TOUR ADVERTISEMENT	\$ 160.00	\$ -	100 - ADVERTISING	387	HASKELL CO MONITOR-CHIEF	Feb-13	20130313104210	1007848	176217
1 - S	930.1	GENERAL ADVERTISING EXPENSE	2/28/2013	FALL SPORTS PKG- PYT 7 OF 7	\$ 160.00	\$ -	100 - ADVERTISING	1988	LEADER & TIMES	Feb-13	20130313110854	1007855	176217
1 - S	588	DIST - MISCELLANEOUS EXPENSE	3/1/2013	STAKING TECHNICIAN ADV	\$ 981.23	\$ -	100 - ADVERTISING	2759	HUTCHINSON PUBLISHING CO	Mar-13	70796094	1008119	177531
1 - S	908.2	SCHOLARSHIP EXPENSES-MISC	3/1/2013	SCHOLARSHIP ADVERTISING	\$ 135.00	\$ -	100 - ADVERTISING	1659	THE KIOWA NEWS	Mar-13	20130405161518	1008151	177531
1 - S	930.1	GENERAL ADVERTISING EXPENSE	3/1/2013	WEB DIRECTORY ADVERTISING	\$ 29.73	\$ -	100 - ADVERTISING	193	PIONEER COMMUNICATIONS	Mar-13	201302-193	1007792	175897
1 - S	930.1	GENERAL ADVERTISING EXPENSE	3/3/2013	DODGE CITY & LIBERAL DIRECTORIES	\$ 1,072.08	\$ -	100 - ADVERTISING	2132	YP	Mar-13	20130313102204	1007879	176217
1 - S	908.2	SCHOLARSHIP EXPENSES-MISC	3/28/2013	SCHOLARSHIP PROGRAM ADV	\$ 96.00	\$ -	100 - ADVERTISING	1456	NOLAND PRINTING / THE GYP HILL PREMIERE	Mar-13	17781	1008134	177531
1 - S	908.2	SCHOLARSHIP EXPENSES-MISC	3/28/2013	SCHOLARSHIP ADV	\$ 38.50	\$ -	100 - ADVERTISING	1689	PROTECTION PRESS, INC.	Mar-13	20130405161123	1008141	177531
1 - S	910.11	YOUTH TOURS	3/28/2013	YOUTH TOUR ADV	\$ 114.00	\$ -	100 - ADVERTISING	1456	NOLAND PRINTING / THE GYP HILL PREMIERE	Mar-13	17678	1008134	177531
1 - S	930.1	GENERAL ADVERTISING EXPENSE	3/28/2013	SCHOLARSHIP ADVERTISING	\$ 117.50	\$ -	100 - ADVERTISING	1666	KINGMAN LEADER-COURIER	Mar-13	23708	1008124	177531
1 - S	930.1	GENERAL ADVERTISING EXPENSE	3/30/2013	GOOD LUCK @ STATE BASKETBALL	\$ 25.00	\$ -	100 - ADVERTISING	1967	MEADE COUNTY NEWS	Mar-13	20130402162543	1008051	177209
1 - S	930.1	GENERAL ADVERTISING EXPENSE	3/30/2013	SCHOLARSHIP ADV	\$ 75.00	\$ -	100 - ADVERTISING	1967	MEADE COUNTY NEWS	Mar-13	20130402162543	1008051	177209
1 - S	930.1	GENERAL ADVERTISING EXPENSE	3/30/2013	GOOD LUCK @ STATE BASKETBALL	\$ 15.00	\$ -	100 - ADVERTISING	2793	CLARK COUNTY GAZETTE	Mar-13	20130402162230	1008052	177209
1 - S	930.1	GENERAL ADVERTISING EXPENSE	3/30/2013	SCHOLARSHIP ADV	\$ 65.00	\$ -	100 - ADVERTISING	2793	CLARK COUNTY GAZETTE	Mar-13	20130402162230	1008052	177209
1 - S	908.2	SCHOLARSHIP EXPENSES-MISC	3/31/2013	SCHOLARSHIP ADV	\$ 318.00	\$ -	100 - ADVERTISING	1464	PRATT TRIBUNE	Mar-13	20130412162737	1008170	177613
1 - S	908.2	SCHOLARSHIP EXPENSES-MISC	3/31/2013	SCHOLARSHIP PROGRAM ADV	\$ 552.00	\$ -	100 - ADVERTISING	1988	LEADER & TIMES	Mar-13	3391	1008169	177613



**Southern Pioneer Electric Company - Dues, Donations & Contributions, Promotions & Advertising, Penalties & Fines, Entertainment - 2013**

Div	Account	Account Desc	Date	Reference	Debit	Credit	Activity	Vendor	Vendor Name	Period	Invoice	AP Check	Journal
1 - S	908.2	SCHOLARSHIP EXPENSES-MISC	3/31/2013	SCHOLARSHIP ADV	\$ 960.00	\$ -	100 - ADVERTISING	1988	LEADER & TIMES	Mar-13	3390	1008126	177579
1 - S	930.1	GENERAL ADVERTISING EXPENSE	3/31/2013	MARCH MADNESS PACKAGE	\$ 125.00	\$ -	100 - ADVERTISING	1988	LEADER & TIMES	Mar-13	3390	1008126	177579
1 - S	908.2	SCHOLARSHIP EXPENSES-MISC	3/31/2013	SHOLARSHIP ADVERTISING	\$ 96.00	\$ -	100 - ADVERTISING	387	HASKELL CO MONITOR-CHIEF	Mar-13	22434	1008117	177531
1 - S	930.1	GENERAL ADVERTISING EXPENSE	3/31/2013	WEB DIRECTORY ADVERTISING	\$ 29.74	\$ -	100 - ADVERTISING	193	PIONEER COMMUNICATIONS	Mar-13	201304-193	1008062	177209
1 - S	908.2	SCHOLARSHIP EXPENSES-MISC	4/1/2013	SCHOLARSHIP ADV	\$ 38.50	\$ -	100 - ADVERTISING	1689	PROTECTION PRESS, INC.	Apr-13	20130426135905	1008402	178467
1 - S	930.1	GENERAL ADVERTISING EXPENSE	4/1/2013	2013 DIRECTORY - WEB LIST	\$ 60.00	\$ -	100 - ADVERTISING	1650	ZENDA TELEPHONE CO, INC	Apr-13	20130405160442	1008161	177531
1 - S	930.1	GENERAL ADVERTISING EXPENSE	4/2/2013	FULL YR CALENDAR AD SUBLETTE HIGH SCHOOL	\$ 179.00	\$ -	100 - ADVERTISING	2614	AMATEUR SPORTS PROMOTION	Apr-13	219835	1008101	177531
1 - S	908.2	SCHOLARSHIP EXPENSES-MISC	4/13/2013	SCHOLARSHIP ADV	\$ 202.50	\$ -	100 - ADVERTISING	1636	CUNNINGHAM COURIER	Apr-13	3353	1008383	178467
1 - S	930.1	GENERAL ADVERTISING EXPENSE	4/29/2013	EVENT SPONSOR- KCRR	\$ 400.00	\$ -	100 - ADVERTISING	1549	MEDICINE LODGE PEACE TREATY	Apr-13	20130430105243	1008394	178467
1 - S	930.1	GENERAL ADVERTISING EXPENSE	4/30/2013	WED DIRECTORY ADVERTISING	\$ 29.74	\$ -	100 - ADVERTISING	193	PIONEER COMMUNICATIONS	Apr-13	201305-193	1008398	178523
1 - S	930.1	GENERAL ADVERTISING EXPENSE	5/1/2013	SCTELCOM 2013 DIRECTORY ADV	\$ 2,454.00	\$ -	100 - ADVERTISING	193	PIONEER COMMUNICATIONS	May-13	20130506101923	1008461	178825
1 - S	930.1	GENERAL ADVERTISING EXPENSE	5/2/2013	SPECIAL EDITION- SENIOR TAB	\$ 20.00	\$ -	100 - ADVERTISING	1456	NOLAND PRINTING / THE GYP HILL PREMIERE	May-13	17920	1008516	179211
1 - S	426.1	DONATIONS	5/15/2013	DONATION & AD SILVER SPONSORSHIP	\$ 750.00	\$ -	100 - ADVERTISING	3106	SEWARD COUNTY 5- STATE FAIR ASSOCIATION	May-13	201306-3106	1008828	180657
1 - S	426.1	DONATIONS	5/20/2013	DONATION RELAY FOR LIFE T-SHIRT LOGO	\$ 250.00	\$ -	100 - ADVERTISING	2172	AMERICAN CANCER SOCIETY-SATANTA	May-13	20130524164437	1008625	179762
1 - S	426.1	DONATIONS	5/22/2013	JUNEFEST PLAT LEVEL- LOGO TSHIRT	\$ 100.00	\$ -	100 - ADVERTISING	1632	MEDICINE LODGE AREA CHAMBER OF COMMERCE	May-13	20130524164700	1008655	179762
1 - S	930.1	GENERAL ADVERTISING EXPENSE	5/31/2013	SENIOR NIGHTS ADV	\$ 150.00	\$ -	100 - ADVERTISING	2400	SEWARD COUNTY BROADCASTING CO	May-13	343-00036-0000	1008772	180309
1 - S	930.1	GENERAL ADVERTISING EXPENSE	5/31/2013	BASEBALL BOY'S AND GIRLS GO TO STATE	\$ 10.00	\$ -	100 - ADVERTISING	1456	NOLAND PRINTING / THE GYP HILL PREMIERE	May-13	18017	1008705	180017

**Southern Pioneer Electric Company - Dues, Donations & Contributions, Promotions & Advertising, Penalties & Fines, Entertainment - 2013**

Div	Account	Account Desc	Date	Reference	Debit	Credit	Activity	Vendor	Vendor Name	Period	Invoice	AP Check	Journal
1 - S	930.1	GENERAL ADVERTISING EXPENSE	5/31/2013	WEB DIRECTORY CHARGES	\$ 29.74	\$ -	100 - ADVERTISING	193	PIONEER COMMUNICATIONS	May-13	201305 193	1008708	180009
1 - S	930.1	GENERAL ADVERTISING EXPENSE	6/1/2013	1/8 PG AD KSHSAA BASEBALL STATE CHAMP	\$ 115.00	\$ -	100 - ADVERTISING	2553	ROYAL PUBLISHING INC	Jun-13	7648203	1008985	181150
1 - S	930.1	GENERAL ADVERTISING EXPENSE	6/1/2013	1/8 PG AD KSHSAA SOFTBALL STATE CHAMP	\$ 115.00	\$ -	100 - ADVERTISING	2553	ROYAL PUBLISHING INC	Jun-13	7648204	1008985	181150
1 - S	426.1	DONATIONS	6/1/2013	ADV REIMBURSEMENT AD ON MLHS BAGS	\$ 52.00	\$ -	100 - ADVERTISING	1608	AXLINE, AMY	Jun-13	20130607134147	1008747	180252
1 - S	930.1	GENERAL ADVERTISING EXPENSE	6/1/2013	ASH/13 UNITED TELEPHONE	\$ 326.27	\$ -	100 - ADVERTISING	1163	HANSON DIRECTORY SERVICE INC.	Jun-13	1662667	1008693	180017
1 - S	930.1	GENERAL ADVERTISING EXPENSE	6/1/2013	ASH/13 UNITED TELEPHONE	\$ 592.56	\$ -	100 - ADVERTISING	1163	HANSON DIRECTORY SERVICE INC.	Jun-13	1662668	1008693	180017
1 - S	930.1	GENERAL ADVERTISING EXPENSE	6/3/2013	2013 YELLOWBOOK SOUTH WEST ADVERTISEMENT	\$ 726.51	\$ -	100 - ADVERTISING	2586	HIBU	Jun-13	A0R9H2	1008757	180309
1 - S	930.1	GENERAL ADVERTISING EXPENSE	6/8/2013	RADIO ADS BEE JAYS	\$ 160.00	\$ -	100 - ADVERTISING	2888	ROCKING M RADIO INC	Jun-13	3184-1	1009052	181566
1 - S	426.1	DONATIONS	6/27/2013	B.A.T.T BUSINESS AND TEACHERS TOGETHER	\$ 100.00	\$ -	100 - ADVERTISING	1790	LIBERAL AREA CHAMBER OF COMMER	Jun-13	20130702102225	1008973	181341
1 - S	930.1	GENERAL ADVERTISING EXPENSE	6/30/2013	RADIO AD SCAMMERS	\$ 760.00	\$ -	100 - ADVERTISING	2888	ROCKING M RADIO INC	Jun-13	3190-1	1009052	181566
1 - S	930.1	GENERAL ADVERTISING EXPENSE	6/30/2013	WEB DIRECTORY CHARGES	\$ 29.74	\$ -	100 - ADVERTISING	193	PIONEER COMMUNICATIONS	Jun-13	201306-193	1008979	181341
1 - S	930.1	GENERAL ADVERTISING EXPENSE	7/1/2013	FALL SPORTS CALENDAR LIBERAL HIGH SCHOOL	\$ 179.00	\$ -	100 - ADVERTISING	2614	AMATEUR SPORTS PROMOTION	Jul-13	224852	1009026	181566
1 - S	930.1	GENERAL ADVERTISING EXPENSE	7/2/2013	SCAM RADIO ADS	\$ 80.00	\$ -	100 - ADVERTISING	2888	ROCKING M RADIO INC	Jul-13	3190-2	1009400	182970
1 - S	930.1	GENERAL ADVERTISING EXPENSE	7/15/2013	ADVERTISING IN SPANISH YELLOW PAGES	\$ 550.00	\$ -	100 - ADVERTISING	2017	ALTIPLANO PUBLISHING LLC	Jul-13	2015	112538	182901
1 - S	426.1	DONATIONS	7/15/2013	BOOSTER CLUB PROGRAM AD	\$ 100.00	\$ -	100 - ADVERTISING	2336	MLHS INDIAN BOOSTER CLUB	Jul-13	16	1009180	182326
1 - S	912	DEMO AND SELLING EXPENSE	7/17/2013	FAIR ADV	\$ 25.00	\$ -	100 - ADVERTISING	387	HASKELL CO MONITOR-CHIEF	Jul-13	23078	1009282	182941
1 - S	426.1	DONATIONS	7/17/2013	HOLE SPONSORSHIP	\$ 100.00	\$ -	100 - ADVERTISING	2955	SATANTA LIONS CLUB	Jul-13	20130717133552	1009104	182043

**Southern Pioneer Electric Company - Dues, Donations & Contributions, Promotions & Advertising, Penalties & Fines, Entertainment - 2013**

Div	Account	Account Desc	Date	Reference	Debit	Credit	Activity	Vendor	Vendor Name	Period	Invoice	AP Check	Journal
1 - S	426.1	DONATIONS	7/22/2013	ADVERTISEMENT POSTER	\$ 100.00	\$ -	100 - ADVERTISING	1946	MEDICINE LODGE HIGH SCHOOL	Jul-13	20130724162153	1009178	182326
1 - S	912	DEMO AND SELLING EXPENSE	7/23/2013	CLARK COUNTY FAIR SCHEDULE SPONSOR	\$ 130.00	\$ -	100 - ADVERTISING	2793	CLARK COUNTY GAZETTE	Jul-13	20130807084318	1009290	182941
1 - S	930.1	GENERAL ADVERTISING EXPENSE	7/31/2013	WEB DIRECTORY CHARGES	\$ 29.73	\$ -	100 - ADVERTISING	193	PIONEER COMMUNICATIONS	Jul-13	201307-0193	1009294	182875
1 - S	908.2	SCHOLARSHIP EXPENSES-MISC	8/1/2013	SCHOLARSHIP PROGRAM ADV	\$ 189.00	\$ -	100 - ADVERTISING	1673	THE WESTERN STAR INC	Aug-13	372	1009352	183289
1 - S	910.11	YOUTH TOURS	8/1/2013	YOUTH TOUR ADV	\$ 36.75	\$ -	100 - ADVERTISING	1673	THE WESTERN STAR INC	Aug-13	296	1009352	183289
1 - S	930.1	GENERAL ADVERTISING EXPENSE	8/1/2013	ASH/13 UNITED TELEPHONE	\$ 321.45	\$ -	100 - ADVERTISING	1163	HANSON DIRECTORY SERVICE INC.	Aug-13	201308-203464	1009281	182941
1 - S	426.1	DONATIONS	8/20/2013	DONATION- BANNER SPONSOR GOOFY GOLF	\$ 100.00	\$ -	100 - ADVERTISING	3146	SEWARD COUNTY UNITED FUND	Aug-13	20130821093959	1009403	183650
1 - S	930.1	GENERAL ADVERTISING EXPENSE	8/31/2013	FOOTBALL PROMO	\$ 150.00	\$ -	100 - ADVERTISING	1050	SEWARD CO BROADCASTING CO INC	Aug-13	343-00037-0000	1009615	184580
1 - S	930.1	GENERAL ADVERTISING EXPENSE	8/31/2013	WEB DIRECTORY CHARGES	\$ 29.73	\$ -	100 - ADVERTISING	193	PIONEER COMMUNICATIONS	Aug-13	201308-0193	1009544	184253
1 - S	930.1	GENERAL ADVERTISING EXPENSE	9/1/2013	SPECO ADVERTISING-ALVA REVIEW COURIER	\$ 110.00	\$ -	100 - ADVERTISING	3093	CC MISCELLANEOUS	Sep-13	952488	2640	185983
1 - S	426.1	DONATIONS	9/1/2013	SCHOOL CALENDAR 2013	\$ 75.00	\$ -	100 - ADVERTISING	387	HASKELL CO MONITOR-CHIEF	Sep-13	23246	1009656	184882
1 - S	588	DIST - MISCELLANEOUS EXPENSE	9/5/2013	LINEMAN CLASSIFIED AD	\$ 60.00	\$ -	100 - ADVERTISING	388	HUGOTON HERMES	Sep-13	2886	1009861	185800
1 - S	426.1	DONATIONS	9/10/2013	HEALTH FAIR 2013 SPONSORSHIP	\$ 1,500.00	\$ -	100 - ADVERTISING	348	SOUTHWEST MEDICAL CENTER	Sep-13	20130916163931	1009678	184882
1 - S	426.1	DONATIONS	9/10/2013	NOL SPONSORSHIP	\$ 1,500.00	\$ -	100 - ADVERTISING	3160	BAKER ARTS FOUNDATION	Sep-13	20130916163408	1009647	184882
1 - S	588	DIST - MISCELLANEOUS EXPENSE	9/19/2013	LINEMAN CLASSIFIED AD	\$ 60.00	\$ -	100 - ADVERTISING	388	HUGOTON HERMES	Sep-13	3087	1009861	185800
1 - S	930.1	GENERAL ADVERTISING EXPENSE	9/30/2013	SCAM RADIO ADS	\$ 600.00	\$ -	100 - ADVERTISING	2888	ROCKING M RADIO INC	Sep-13	3538-1	1009866	185800
1 - S	930.1	GENERAL ADVERTISING EXPENSE	9/30/2013	WEB DIRECTORY CHARGES	\$ 29.73	\$ -	100 - ADVERTISING	193	PIONEER COMMUNICATIONS	Sep-13	201309-0193	1009812	185548
1 - S	908	CUSTOMER ASSISTANCE EXPENSE	10/1/2013	BUSINESS CARD SPORTS ADV	\$ 264.95	\$ -	100 - ADVERTISING	3178	WIN PUBLISHING INC	Oct-13	FK-203-29R	1010062	187230

**Southern Pioneer Electric Company - Dues, Donations & Contributions, Promotions & Advertising, Penalties & Fines, Entertainment - 2013**

Div	Account	Account Desc	Date	Reference	Debit	Credit	Activity	Vendor	Vendor Name	Period	Invoice	AP Check	Journal
1 - S	588	DIST - MISCELLANEOUS EXPENSE	10/1/2013	ADV FOR APPRENTICE JOURNEYMAN	\$ 585.60	\$ -	100 - ADVERTISING	618	DODGE CITY DAILY GLOBE	Oct-13	201309-0618	1009910	186453
1 - S	588	DIST - MISCELLANEOUS EXPENSE	10/1/2013	APPRENTICE/JOURNEYMAN LINEMAN ADV	\$ 648.00	\$ -	100 - ADVERTISING	1988	LEADER & TIMES	Oct-13	10445	1009915	186453
1 - S	930.1	GENERAL ADVERTISING EXPENSE	10/4/2013	SCAM RADIO ADS	\$ 240.00	\$ -	100 - ADVERTISING	2888	ROCKING M RADIO INC	Oct-13	3538-2	1010107	187746
1 - S	426.1	DONATIONS	10/7/2013	TEE BOX SPONSOR FOR GOLF COURSE	\$ 500.00	\$ -	100 - ADVERTISING	1713	CIMARRON VALLEY GOLF COURSE	Oct-13	201310-1713	1009892	186029
1 - S	930.1	GENERAL ADVERTISING EXPENSE	10/8/2013	SPONSORSHIP ADV-POLICE ANTI DRUG MAGAZI	\$ 499.00	\$ -	100 - ADVERTISING	3093	CC MISCELLANEOUS	Oct-13	20131108162517	3442	187949
1 - S	930.1	GENERAL ADVERTISING EXPENSE	10/22/2013	LHS CHEELEDERS PROG.AD 2013-2014	\$ 100.00	\$ -	100 - ADVERTISING	1523	LIBERAL REDSKIN BOOSTER CLUB	Oct-13	201310-1523	1010203	188014
1 - S	910	MISC. CUSTOMER INFORMATION EXPENSE	10/30/2013	TAILGATING - 101413	\$ 40.00	\$ -	100 - ADVERTISING	1456	NOLAND PRINTING / THE GYP HILL PREMIERE	Oct-13	18448	1010098	187746
1 - S	930.1	GENERAL ADVERTISING EXPENSE	10/30/2013	WEB DIRECTORY CHARGES	\$ 29.73	\$ -	100 - ADVERTISING	193	PIONEER COMMUNICATIONS	Oct-13	201310-0193	1010101	187647
1 - S	588	DIST - MISCELLANEOUS EXPENSE	11/1/2013	APPRENTICE JOURNEYMAN AD	\$ 480.74	\$ -	100 - ADVERTISING	297	THE GARDEN CITY TELEGRAM	Nov-13	77232	1010218	188212
1 - S	930.1	GENERAL ADVERTISING EXPENSE	11/1/2013	PHONE DIRECTORY	\$ 321.45	\$ -	100 - ADVERTISING	1163	HANSON DIRECTORY SERVICE INC.	Nov-13	201311-203464	1010089	187746
1 - S	930.1	GENERAL ADVERTISING EXPENSE	11/1/2013	PION COMM. 2013 DIRECTORY	\$ 1,662.36	\$ -	100 - ADVERTISING	193	PIONEER COMMUNICATIONS	Nov-13	201311-0193	1010101	187689
1 - S	426.1	DONATIONS	11/15/2013	BALL RETURN ADVERTISEMENT	\$ 125.00	\$ -	100 - ADVERTISING	3184	FAMILY BOWL FUN CENTER LLC	Nov-13	201311-3184	1010256	188623
1 - S	930.1	GENERAL ADVERTISING EXPENSE	11/18/2013	COMMERCIAL ADVERTISING	\$ 500.00	\$ -	100 - ADVERTISING	3188	KIOWA COUNTY KS MEDIA CENTER	Nov-13	22	1010326	188772
1 - S	930.1	GENERAL ADVERTISING EXPENSE	11/30/2013	ADVERTISING	\$ 150.00	\$ -	100 - ADVERTISING	1050	SEWARD CO BROADCASTING CO INC	Nov-13	201312-1050	1010503	189528
1 - S	930.1	GENERAL ADVERTISING EXPENSE	11/30/2013	WEB DIRECTORY CHARGES	\$ 29.73	\$ -	100 - ADVERTISING	193	PIONEER COMMUNICATIONS	Nov-13	201311-0193-2	1010449	189169
1 - S	930.1	GENERAL ADVERTISING EXPENSE	12/1/2013	KSCW-TAKE CHARGE/COOLER WEATHER	\$ 850.00	\$ -	100 - ADVERTISING	3209	KSCW	Dec-13	C59849-1	1010884	191636

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1 - S	930.1	GENERAL ADVERTISING EXPENSE	12/1/2013	KWCH/KSBD-TAKE CHARGE/COLLER WEATHER	\$ 1,700.00	\$ -	100 - ADVERTISING	3209	KSCW	Dec-13	D59850-1	1010884	191636
1 - S	930.1	GENERAL ADVERTISING EXPENSE	12/18/2013	CALENDAR AD DISTINCTION 2014	\$ 300.00	\$ -	100 - ADVERTISING	1790	LIBERAL AREA CHAMBER OF COMMER	Dec-13	5309	1010783	191184
1 - S	930.1	GENERAL ADVERTISING EXPENSE	12/30/2013	WEB DIRECTORY CHARGES	\$ 29.73	\$ -	100 - ADVERTISING	193	PIONEER COMMUNICATIONS	Dec-13	201312-0193	1010791	191099
1 - S	930.1	GENERAL ADVERTISING EXPENSE	12/31/2013	TAKE CHARGE COOLER WEATHER PSA 2013	\$ 1,150.00	\$ -	100 - ADVERTISING	3209	KSCW	Dec-13	C59849-2	1010983	192418
1 - S	930.1	GENERAL ADVERTISING EXPENSE	12/31/2013	TAKE CHARGE COLLER WEATHER PSA 2013	\$ 1,298.00	\$ -	100 - ADVERTISING	3209	KSCW	Dec-13	D59850-2	1010983	192418
1 - S	910.11	YOUTH TOURS	12/31/2013	YOUTH TOUR	\$ 75.00	\$ -	100 - ADVERTISING	1967	MEADE COUNTY NEWS	Dec-13	201401-1967	1010902	191953
1 - S	930.1	GENERAL ADVERTISING EXPENSE	12/31/2013	CALENDAR	\$ 250.00	\$ -	100 - ADVERTISING	1967	MEADE COUNTY NEWS	Dec-13	201401-1967	1010902	191953
1 - S	930.1	GENERAL ADVERTISING EXPENSE	12/31/2013	PSA AD	\$ 202.50	\$ -	100 - ADVERTISING	1967	MEADE COUNTY NEWS	Dec-13	201401-1967	1010902	191953
1 - S	930.1	GENERAL ADVERTISING EXPENSE	12/31/2013	SENIORS	\$ 75.00	\$ -	100 - ADVERTISING	1967	MEADE COUNTY NEWS	Dec-13	201401-1967	1010902	191953
1 - S	930.1	GENERAL ADVERTISING EXPENSE	12/31/2013	STATE SPONSORSHIP	\$ 15.00	\$ -	100 - ADVERTISING	1967	MEADE COUNTY NEWS	Dec-13	201401-1967	1010902	191953
1 - S	930.1	GENERAL ADVERTISING EXPENSE	12/31/2013	ADVERTISING	\$ 157.08	\$ -	100 - ADVERTISING	1988	LEADER & TIMES	Dec-13	13728	1010900	191400
1 - S	930.1	GENERAL ADVERTISING EXPENSE	12/31/2013	SCHOOL PAGE SPONSOR ADS	\$ 114.72	\$ -	100 - ADVERTISING	2793	CLARK COUNTY GAZETTE	Dec-13	201312-2793	1010785	191184
1 - S	426.1	DONATIONS	1/16/2013	DONATION TO SCHOLARSHIP FUND	\$ 100.00	\$ -	101 - DONATIONS	2169	SOUTHERN WIND SPECIAL OLYMPICS	Jan-13	201301-DONATION	1007436	173922
1 - S	426.1	DONATIONS	1/31/2013	SMJ04 ACCR BENEVOLENCE	\$ 4,076.34	\$ -	101 - DONATIONS			Jan-13		0	174907
1 - S	426.1	DONATIONS	2/11/2013	DONATION TO AFTER PROM PROJECT	\$ 50.00	\$ -	101 - DONATIONS	9999	SOUTH CENTRAL HIGH SCHOOL	Feb-13	201302-CLDWTR AFTPRM	1007710	175101
1 - S	426.1	DONATIONS	2/18/2013	DONATION-SCHOOL CARNIVAL	\$ 150.00	\$ -	101 - DONATIONS	2234	SKYLINE HIGH SCHOOL	Feb-13	201302-SCHOOLCARNIVL	1007695	175161
1 - S	426.1	DONATIONS	2/25/2013	DONATION FOR AFTER PROM PARTY	\$ 50.00	\$ -	101 - DONATIONS	1619	SATANTA JR/SR HIGH SCHOOL	Feb-13	20130227113029	1007734	175454
1 - S	426.1	DONATIONS	2/25/2013	DONATION FOR AFTER PROM PARTY	\$ 50.00	\$ -	101 - DONATIONS	2892	USD 422 - KIOWA COUNTY	Feb-13	20130227113240	1007747	175454

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1 - S	426.1	DONATIONS	3/13/2013	DONATION-RELAY FOR LIFE(RACING FOR HOPE)	\$ 150.00	\$ -	101 - DONATIONS	2195	RELAY FOR LIFE (RACING FOR HOPE TEAM)	Mar-13	201303-ML RELAY	1007869	176237
1 - S	426.1	DONATIONS	3/18/2013	CUNNINGHAM HS PROJECT PROM DONATION	\$ 50.00	\$ -	101 - DONATIONS	2893	USD 332-WEST KINGMAN COUNTY	Mar-13	201303-PROJECT PROM	1007934	176525
1 - S	426.1	DONATIONS	3/31/2013	SMJ04 ACCR BENEVOLENCE	\$ 8,879.68	\$ -	101 - DONATIONS			Mar-13		0	177445
1 - S	426.1	DONATIONS	4/23/2013	SATANTA DAY 2013 BBQ DONATIONS	\$ 100.00	\$ -	101 - DONATIONS	1671	SATANTA CHAMBER OF COMMERCE	Apr-13	20130430154007	1008404	178467
1 - S	426.1	DONATIONS	4/30/2013	SMJ04 ACCR BENEVOLENCE	\$ 4,054.00	\$ -	101 - DONATIONS			Apr-13		0	178928
1 - S	426.1	DONATIONS	5/1/2013	SMJ04 APR BENE ADJ J179109-REV NOT REQ	\$ 7,154.00	\$ -	101 - DONATIONS			May-13		0	179235
1 - S	426.1	DONATIONS	5/31/2013	SMJ04 ACCR BENEVOLENCE	\$ 4,130.24	\$ -	101 - DONATIONS			May-13		0	180154
1 - S	426.1	DONATIONS	6/10/2013	DONATION- SUMMER RODEO PROGRAM	\$ 250.00	\$ -	101 - DONATIONS	3100	GYP HILL YOUTH RODEO	Jun-13	20130611125220	1008755	180309
1 - S	426.13	SCHOLARSHIP AWARDS	6/19/2013	ELIZABETH MCKINNEY #3784 SCHOLARSHIP	\$ 1,000.00	\$ -	101 - DONATIONS	1108	KANSAS STATE UNIVERSITY	Jun-13	20130702111143	1008970	181341
1 - S	426.13	SCHOLARSHIP AWARDS	6/19/2013	SCHOLARSHIP RACHEL ZIMMERMAN #8328	\$ 1,000.00	\$ -	101 - DONATIONS	1108	KANSAS STATE UNIVERSITY	Jun-13	20130702112109	1008967	181341
1 - S	426.13	SCHOLARSHIP AWARDS	6/19/2013	SCHOLARSHIP JAMIE BROND	\$ 1,000.00	\$ -	101 - DONATIONS	1108	KANSAS STATE UNIVERSITY	Jun-13	20130702112256	1008968	181341
1 - S	426.13	SCHOLARSHIP AWARDS	6/19/2013	SCHOLARSHIP JOEL MILFORD #6753	\$ 1,000.00	\$ -	101 - DONATIONS	1108	KANSAS STATE UNIVERSITY	Jun-13	20130702112535	1008971	181341
1 - S	426.13	SCHOLARSHIP AWARDS	6/19/2013	SCHOLARSHIP HAILIE HEADRICK #1551	\$ 1,000.00	\$ -	101 - DONATIONS	1108	KANSAS STATE UNIVERSITY	Jun-13	20130702113015	1008969	181341
1 - S	426.13	SCHOLARSHIP AWARDS	6/19/2013	CONSTANCE ADELL ROE 788007569 SCHOLARSHI	\$ 1,000.00	\$ -	101 - DONATIONS	1111	HUTCHINSON COMMUNITY COLLEGE	Jun-13	20130702110904	1008963	181341
1 - S	426.13	SCHOLARSHIP AWARDS	6/19/2013	SCHOLARSHIP GARRETT STEWART #7252	\$ 1,000.00	\$ -	101 - DONATIONS	1112	GARDEN CITY-GCCC ENDOWMENT ASSOC	Jun-13	20130702113207	1008961	181341
1 - S	426.13	SCHOLARSHIP AWARDS	6/19/2013	KIMBERLY GASTELUM #2628119 SCHOLARSHIP	\$ 1,000.00	\$ -	101 - DONATIONS	1115	STATE OF KANSAS- UNIVERSITY OF KANSAS	Jun-13	20130702105549	1008991	181341
1 - S	426.13	SCHOLARSHIP AWARDS	6/19/2013	ZACH CHAMBERS #3681	\$ 1,000.00	\$ -	101 - DONATIONS	1120	PRATT COMMUNITY COLLEGE	Jun-13	20130702113350	1008982	181341
1 - S	426.13	SCHOLARSHIP AWARDS	6/19/2013	NATHAN LEIBHAM #2726 SCHOLARSHIP	\$ 1,000.00	\$ -	101 - DONATIONS	1120	PRATT COMMUNITY COLLEGE	Jun-13	20130702113548	1008981	181341
1 - S	426.13	SCHOLARSHIP AWARDS	6/19/2013	SCHOLARSHIP COLTEN SHARP-EBERT #3185	\$ 1,000.00	\$ -	101 - DONATIONS	1240	WICHITA STATE UNIVERSITY	Jun-13	20130702110717	1009000	181341
1 - S	426.13	SCHOLARSHIP AWARDS	6/19/2013	SCHOLARSHIP LANE HESS #5832	\$ 1,000.00	\$ -	101 - DONATIONS	1760	UNIVERSITY OF OKLAHOMA	Jun-13	20130702105755	1008995	181341
1 - S	426.13	SCHOLARSHIP AWARDS	6/19/2013	SCHOLARSHIP MARCO MERAZ	\$ 1,000.00	\$ -	101 - DONATIONS	2293	DODGE CITY COMMUNITY COLLEGE	Jun-13	20130702113725	1008958	181341

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1 - S	426.1	DONATIONS	6/20/2013	CHAT N CHEW TROPHY AUCTION DONATION	\$ 150.00	\$ -	101 - DONATIONS	2928	SEWARD COUNTY 4-H COUNCIL	Jun-13	20130702102700	1008988	181341
1 - S	426.13	SCHOLARSHIP AWARDS	6/20/2013	SCHOLARSHIP #5486 CASSIDY PUDERBAUGH	\$ 1,000.00	\$ -	101 - DONATIONS	1459	BUTLER CO COMMUNITY COLLEGE	Jun-13	20130702105349	1008955	181341
1 - S	426.1	DONATIONS	6/27/2013	DONATION	\$ 200.00	\$ -	101 - DONATIONS	3114	WHIRLWIND CAREER COUNSELING CENTER FOR V	Jun-13	20130702102440	1008999	181341
1 - S	426.1	DONATIONS	6/30/2013	SMJ04 ACCR BENEVOLENCE	\$ 2,131.11	\$ -	101 - DONATIONS			Jun-13		0	181596
1 - S	426.1	DONATIONS	7/19/2013	2013 AIM GRAN CHAMPIONSHIPS SHOOTING COM	\$ 100.00	\$ -	101 - DONATIONS	9999	CONNOR KINKELAAR	Jul-13	201307-CONNOR	1009239	182572
1 - S	426.1	DONATIONS	7/31/2013	SMJ04 ACCR BENEVOLENCE	\$ 3,804.52	\$ -	101 - DONATIONS			Jul-13		0	182906
1 - S	426.1	DONATIONS	8/1/2013	BOWL FOR KIDS SAKE	\$ 500.00	\$ -	101 - DONATIONS	2253	BIG BROTHERS-BIG SISTERS	Aug-13	20130814152421	1009326	183289
1 - S	426.1	DONATIONS	8/9/2013	2013 NEW EDUCATOR BREAKFAST 4 TICKETS	\$ 50.00	\$ -	101 - DONATIONS	1790	LIBERAL AREA CHAMBER OF COMMER	Aug-13	5200	1009393	183650
1 - S	426.1	DONATIONS	8/31/2013	SMJ04 ACCR BENEVOLENCE	\$ 6,071.00	\$ -	101 - DONATIONS			Aug-13		0	184785
1 - S	426.1	DONATIONS	9/4/2013	DONATION TO SCCC AUCTION 22" TV	\$ 171.27	\$ -	101 - DONATIONS	3095	CC WALMART	Sep-13	116881	2269	185240
1 - S	426.1	DONATIONS	9/4/2013	NEW EDUCATOR & DUCK FESTIVAL SPONSORSHIP	\$ 600.00	\$ -	101 - DONATIONS	1790	LIBERAL AREA CHAMBER OF COMMER	Sep-13	5253	1009661	184674
1 - S	426.1	DONATIONS	9/17/2013	4TH ANNL.RUSS CALL MEM SHOOT	\$ 100.00	\$ -	101 - DONATIONS	3164	RUSS CALL MEMORIAL FOUNDATION	Sep-13	201310-3164	1009757	185272
1 - S	426.1	DONATIONS	9/30/2013	SMJ04 ACCR BENEVOLENCE	\$ 2,117.80	\$ -	101 - DONATIONS			Sep-13		0	186032
1 - S	912	DEMO AND SELLING EXPENSE	10/3/2013	HEALTH FAIR	\$ 90.00	\$ -	101 - DONATIONS	3049	XTREME FITNESS LLC	Oct-13	20131108162939	3444	187949
1 - S	426.1	DONATIONS	10/4/2013	GIFT CARD RED CROSS SPONSOR BLOOD MOBILE	\$ 125.00	\$ -	101 - DONATIONS	3095	CC WALMART	Oct-13	688852	2844	186159
1 - S	426.1	DONATIONS	10/10/2013	DIAMOND WRANGLERS SPONSORSHIP SILVER	\$ 500.00	\$ -	101 - DONATIONS	3146	SEWARD COUNTY UNITED FUND	Oct-13	20131015113750	1009925	186453
1 - S	426.1	DONATIONS	10/15/2013	REIMBURSE CONCESSION STAND TAILGATE	\$ 250.00	\$ -	101 - DONATIONS	3175	MINNEOLA HIGH SCHOOL JR. CLASS	Oct-13	201310-3175	1009963	186895
1 - S	426.1	DONATIONS	10/22/2013	NCA ALL AMERICAN CHEERLEADER SPONSORSHIP	\$ 100.00	\$ -	101 - DONATIONS	2853	FARROW, BRIANNA	Oct-13	20131028114234	1010039	187295

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1 - S	426.1	DONATIONS	10/22/2013	SEWARD COUNTY FOSTER CHILDREN DONATION	\$ 500.00	\$ -	101 - DONATIONS	3093	CC MISCELLANEOUS	Oct-13	20131023115636	3145	187289
1 - S	426.1	DONATIONS	10/23/2013	1/2 BRONZE SPONSOR LEGISLATIVE EVENT	\$ 250.00	\$ -	101 - DONATIONS	2644	SOUTHWEST KS CHAMBERS OF COMMERCE	Oct-13	201310-2644	1009980	186895
1 - S	426.1	DONATIONS	10/23/2013	REIMBURSE CONCESSION STAND TAILGATE	\$ 200.00	\$ -	101 - DONATIONS	3176	SOUTH BARBER CLASS OF 2015	Oct-13	201310-3176	1009978	186895
1 - S	426.1	DONATIONS	10/23/2013	LIVE ON STAGE SPONSORSHIP 2013-2014	\$ 200.00	\$ -	101 - DONATIONS	3177	COMMUNITY CONCERTS OF LIBERAL INC	Oct-13	201310-3177	1009951	186895
1 - S	426.1	DONATIONS	10/31/2013	SMJ04 ACCR BENEVOLENCE	\$ 7,562.94	\$ -	101 - DONATIONS			Oct-13		0	187961
1 - S	426.1	DONATIONS	11/13/2013	CHRISTMAS LITE PARADE SPONSORSHIP-FIREW	\$ 500.00	\$ -	101 - DONATIONS	1632	MEDICINE LODGE AREA CHAMBER OF COMMERCE	Nov-13	201311-1632	1010262	188623
1 - S	426.1	DONATIONS	11/18/2013	2014 DUES INVESTMENT	\$ 500.00	\$ -	101 - DONATIONS	1515	S.P.I.R.I.T.	Nov-13	201311-1515	1010452	189115
1 - S	907	ECONOMIC DEVELOPMNT/KEY ACCOUNTS	12/13/2013	IN HONOR OF LIBERAL CITY/COUNTY LEADERS	\$ 350.00	\$ -	101 - DONATIONS	2917	THE STEPPING STONE SHELTER	Dec-13	201312-2917	1010576	190226
1 - S	907	ECONOMIC DEVELOPMNT/KEY ACCOUNTS	12/13/2013	IN HONOR OF LIBERAL CITY/COUNTY LEADERS	\$ 300.00	\$ -	101 - DONATIONS	3101	CROSSROADS CENTER INC	Dec-13	201312-3101	1010549	190207
1 - S	907	ECONOMIC DEVELOPMNT/KEY ACCOUNTS	12/13/2013	IN HONOR OF LIBERAL CITY/COUNTY LEADERS	\$ 500.00	\$ -	101 - DONATIONS	3194	SOUTHWEST MIRACLES, INC	Dec-13	201312-3194	1010571	190207
1 - S	426.1	DONATIONS	12/31/2013	1.12-21 EXCESS BENEVOLENT FUNDS	\$ -	\$ 51,837.19	101 - DONATIONS			Dec-13		0	191532
1 - S	426.1	DONATIONS	12/31/2013	SMJ04 ACCR BENEVOLENCE	\$ 1,855.56	\$ -	101 - DONATIONS			Dec-13		0	191392
1 - S	426.1	DONATIONS	1/2/2013	Cash Register	\$ 25.00	\$ -	102 - PROMOTIONAL ITEMS			Jan-13		0	172781
1 - S	426.1	DONATIONS	1/3/2013	MENS BASKETBALL TEAM SPONSOR	\$ 150.00	\$ -	102 - PROMOTIONAL ITEMS	1714	LIBERAL PARKS & RECREATION	Jan-13	201301-MENS BB TEAM	1007269	173219
1 - S	426.1	DONATIONS	1/4/2013	Cash Register	\$ 25.00	\$ -	102 - PROMOTIONAL ITEMS			Jan-13		0	172928
1 - S	426.1	DONATIONS	1/7/2013	Cash Register	\$ 25.00	\$ -	102 - PROMOTIONAL ITEMS			Jan-13		0	172986
1 - S	426.1	DONATIONS	1/8/2013	DONATION-SATANTA PINK OUT	\$ 100.00	\$ -	102 - PROMOTIONAL ITEMS	9999	SHIRLEY MCDONALD	Jan-13	201301-PINK OUT	1007376	173555



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1 - S	426.1	DONATIONS	1/9/2013	Cash Register	\$ 25.00	\$ -	102 - PROMOTIONAL ITEMS			Jan-13		0	173087
1 - S	426.1	DONATIONS	1/10/2013	GOLD SPONSOR FOR THE ANNUAL BASH	\$ 2,000.00	\$ -	102 - PROMOTIONAL ITEMS	1790	LIBERAL AREA CHAMBER OF COMMER	Jan-13	201301-BASH	1007330	173561
1 - S	426.1	DONATIONS	1/14/2013	DONATION FOR SCHOLARSHIP FUND	\$ 100.00	\$ -	102 - PROMOTIONAL ITEMS	3034	MISS LIBERAL PAGEANT	Jan-13	201301-2013DONATE	1007331	173555
1 - S	426.1	DONATIONS	1/14/2013	Cash Register	\$ 25.00	\$ -	102 - PROMOTIONAL ITEMS			Jan-13		0	173356
1 - S	426.1	DONATIONS	1/24/2013	DONATION-THE HEAT-GIRLS BB TRAVEL TEAM	\$ 100.00	\$ -	102 - PROMOTIONAL ITEMS	3041	TERRAZAS, SAMANTHA	Jan-13	201301-HEAT BB TEAM	1007437	173922
1 - S	426.1	DONATIONS	2/6/2013	DONATION-AFTER PROM PARTY	\$ 50.00	\$ -	102 - PROMOTIONAL ITEMS	2234	SKYLINE HIGH SCHOOL	Feb-13	201302-2234	1007551	174538
1 - S	426.1	DONATIONS	2/6/2013	FREEDOM HERITAGE FLAG PROJECT	\$ 100.00	\$ -	102 - PROMOTIONAL ITEMS	2712	KIWANIS CLUB OF LIBERAL KANSAS	Feb-13	201301-2712	1007536	174538
1 - S	426.1	DONATIONS	2/7/2013	OK KIDS DAY EVENT 6/1/2013	\$ 100.00	\$ -	102 - PROMOTIONAL ITEMS	2210	OK KIDS KS WILDSCAPE	Feb-13	201302-OK KIDS KS	1007545	174538
1 - S	426.1	DONATIONS	2/18/2013	DONATION-LOGO/BANNER,4 TIX,ONSTAGE RECOG	\$ 500.00	\$ -	102 - PROMOTIONAL ITEMS	1788	LIBERAL HIGH SCHOOL BOOSTER CLUB	Feb-13	201302-COUNTRYSHOWDN	1007686	175161
1 - S	426.1	DONATIONS	3/6/2013	TOURNAMENT SPONSOR FOR 2013 SEASON	\$ 250.00	\$ -	102 - PROMOTIONAL ITEMS	2906	YUCCA RIDGE GOLF CLUB LLC	Mar-13	20130312171500	1007880	176217
1 - S	426.1	DONATIONS	3/18/2013	TRI-FOLD GOLF TOWELS	\$ 1,074.47	\$ -	102 - PROMOTIONAL ITEMS	969	JF BEAVER ADVERTISING	Mar-13	71690	1007975	176864
1 - S	426.1	DONATIONS	3/26/2013	SPONSORSHIP 20 STUDENTS FIREUP PROGRAM	\$ 44.00	\$ -	102 - PROMOTIONAL ITEMS	1430	CITY OF MEDICINE LODGE	Mar-13	20130327130927	1007972	176864
1 - S	426.1	DONATIONS	3/28/2013	SPONSORSHIP FOR RATTLESNAKE RACING	\$ 500.00	\$ -	102 - PROMOTIONAL ITEMS	863	CALDWELL, CODY	Mar-13	20130328115135	1007966	176864
1 - S	908	CUSTOMER ASSISTANCE EXPENSE	4/1/2013	3 SHIRTS FOR GIVEAWAYS	\$ 97.23	\$ -	102 - PROMOTIONAL ITEMS	1517	LANDS' END BUSINESS OUTFITTERS	Apr-13	SO-20130226-3099936	111711	178528
1 - S	426.1	DONATIONS	4/2/2013	DONATIONS GOLF BALLS	\$ 776.37	\$ -	102 - PROMOTIONAL ITEMS	969	JF BEAVER ADVERTISING	Apr-13	71692	1008120	177573
1 - S	907	ECONOMIC DEVELOPMNT/KEY ACCOUNTS	4/2/2013	KEY ACCT GOLF BALLS	\$ 776.36	\$ -	102 - PROMOTIONAL ITEMS	969	JF BEAVER ADVERTISING	Apr-13	71692	1008120	177573

**Southern Pioneer Electric Company - Dues, Donations & Contributions, Promotions & Advertising, Penalties & Fines, Entertainment - 2013**

Div	Account	Account Desc	Date	Reference	Debit	Credit	Activity	Vendor	Vendor Name	Period	Invoice	AP Check	Journal
1 - S	426.1	DONATIONS	4/15/2013	SPONSOR GOLF TURNAMENT	\$ 125.00	\$ -	102 - PROMOTIONAL ITEMS	2227	AMERICAN RED CROSS	Apr-13	20130510095257	1008503	178986
1 - S	426.1	DONATIONS	4/15/2013	YOUTH BASEBALL/SOFTBALL SPONSOR FEE	\$ 500.00	\$ -	102 - PROMOTIONAL ITEMS	1714	LIBERAL PARKS & RECREATION	Apr-13	20130418095919	1008256	177854
1 - S	426.1	DONATIONS	4/15/2013	FIREUP PROGRAM 20 CHILDREN	\$ 60.00	\$ -	102 - PROMOTIONAL ITEMS	2238	NATIONAL FIRE SAFETY COUNCIL INC	Apr-13	20130418100237	1008260	177854
1 - S	426.1	DONATIONS	4/15/2013	HOLE SPONSOR SAINTS BOOSTER CLUB	\$ 100.00	\$ -	102 - PROMOTIONAL ITEMS	2730	SAINTS BOOSTER CLUB INC	Apr-13	20130418100120	1008267	177854
1 - S	907	ECONOMIC DEVELOPMNT/KE Y ACCOUNTS	4/16/2013	LOGO TEES FOR KEY ACCT GOLF	\$ 269.64	\$ -	102 - PROMOTIONAL ITEMS	969	JF BEAVER ADVERTISING	Apr-13	71850	1008388	178467
1 - S	426.1	DONATIONS	4/26/2013	CHINO VISORS GIVEAWAYS GOLF TOURNAMENTS	\$ 1,816.81	\$ -	102 - PROMOTIONAL ITEMS	969	JF BEAVER ADVERTISING	Apr-13	71855A	1008388	178467
1 - S	912	DEMO AND SELLING EXPENSE	5/9/2013	2- PALLETS LABELED WATER	\$ 1,646.85	\$ -	102 - PROMOTIONAL ITEMS	78	Z BOTTLING CORP INC	May-13	22313	1008533	179267
1 - S	426.1	DONATIONS	5/14/2013	19 JERSEY, 1 SHIRT, 19 CAPS- SPONSORSHIP	\$ 356.57	\$ -	102 - PROMOTIONAL ITEMS	1726	FINCHER'S FINDINGS, INC.	May-13	33940	1008651	179762
1 - S	426.1	DONATIONS	5/15/2013	DONATION & AD SILVER SPONSORSHIP	\$ 750.00	\$ -	102 - PROMOTIONAL ITEMS	3106	SEWARD COUNTY 5- STATE FAIR ASSOCIATION	May-13	201306-3106	1008828	180657
1 - S	912	DEMO AND SELLING EXPENSE	5/19/2013	CANDY- CINCO DE MAYO PARADE	\$ 264.29	\$ -	102 - PROMOTIONAL ITEMS	1684	FIRST BANKCARD	May-13	201305-1062	1544	180330
1 - S	912	DEMO AND SELLING EXPENSE	5/19/2013	SATANTA DAYS PARADE CANDY	\$ 139.51	\$ -	102 - PROMOTIONAL ITEMS	1684	FIRST BANKCARD	May-13	201315-1030	1544	180330
1 - S	930.1	GENERAL ADVERTISING EXPENSE	6/4/2013	BASEBALL BACKPACK LIBERAL BEE-JAYS	\$ 2,658.55	\$ -	102 - PROMOTIONAL ITEMS	969	JF BEAVER ADVERTISING	Jun-13	72083	1008761	180252
1 - S	903	CUST REC & COLLECTION EXPENSE	6/25/2013	10,000 LOLLIPOPS ON STICKS	\$ 966.64	\$ -	102 - PROMOTIONAL ITEMS	969	JF BEAVER ADVERTISING	Jun-13	72181	1008964	181341
1 - S	930.1	GENERAL ADVERTISING EXPENSE	7/1/2013	IMPRINTED PENS BLUE INK	\$ 1,209.54	\$ -	102 - PROMOTIONAL ITEMS	3093	CC MISCELLANEOUS	Jul-13	W0064020	1125	183051
1 - S	426.1	DONATIONS	7/9/2013	CIMARRON RIVER RATTLERS -10YR OLDS	\$ 100.00	\$ -	102 - PROMOTIONAL ITEMS	2870	ARCHULETA, DARIUS	Jul-13	20130717112211	1009085	182043
1 - S	930.2	MISCELLANEOUS EXPENSE	7/16/2013	BABY BIBS, BLANKETS WITH LOGOS	\$ 90.97	\$ -	102 - PROMOTIONAL ITEMS	1312	TUMBLEWEED EMBROIDERY	Jul-13	13-234	112457	182306

**Southern Pioneer Electric Company - Dues, Donations & Contributions, Promotions & Advertising, Penalties & Fines, Entertainment - 2013**

Div	Account	Account Desc	Date	Reference	Debit	Credit	Activity	Vendor	Vendor Name	Period	Invoice	AP Check	Journal
1 - S	426.1	DONATIONS	8/15/2013	TWILL HATS W/MESH EMBROIDERED	\$ 1,009.83	\$ -	102 - PROMOTIONAL ITEMS	969	JF BEAVER ADVERTISING	Aug-13	72213	1009600	184580
1 - S	588	DIST - MISCELLANEOUS EXPENSE	8/15/2013	TWILL HATS W/MESH EMBROIDERED	\$ 864.58	\$ -	102 - PROMOTIONAL ITEMS	969	JF BEAVER ADVERTISING	Aug-13	72213	1009600	184580
1 - S	910	MISC. CUSTOMER INFORMATION EXPENSE	9/3/2013	COLOR CHANGING CUPS TAILGATE PARTY	\$ 629.47	\$ -	102 - PROMOTIONAL ITEMS	969	JF BEAVER ADVERTISING	Sep-13	72469	1009600	184580
1 - S	426.1	DONATIONS	9/20/2013	36 WHITE T-SHIRTS	\$ 419.90	\$ -	102 - PROMOTIONAL ITEMS	2933	SPIRIT STOP	Sep-13	599026	1009899	186029
1 - S	930.2	MISCELLANEOUS EXPENSE	1/1/2013	2013 ANNUAL DUES	\$ 138.00	\$ -	8 - DUES	2065	CREDIT BUREAU OF LIBERAL	Jan-13	201301-2013 DUES	1007207	172978
1 - S	930.2	MISCELLANEOUS EXPENSE	1/7/2013	2013 CHAMBER DUES	\$ 2,000.00	\$ -	8 - DUES	1790	LIBERAL AREA CHAMBER OF COMMER	Jan-13	4913	1007329	173561
1 - S	588	DIST - MISCELLANEOUS EXPENSE	1/31/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Jan-13		0	173242
1 - S	930.2	MISCELLANEOUS EXPENSE	1/31/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Jan-13		0	173242
1 - S	588	DIST - MISCELLANEOUS EXPENSE	2/28/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Feb-13		0	173254
1 - S	930.2	MISCELLANEOUS EXPENSE	2/28/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Feb-13		0	173254
1 - S	588	DIST - MISCELLANEOUS EXPENSE	3/28/2013	IEEE MEMBERSHIP	\$ 185.00	\$ -	8 - DUES	1799	BEECHER, BRIAN	Mar-13	20130404080309	1008027	177209
1 - S	588	DIST - MISCELLANEOUS EXPENSE	3/31/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Mar-13		0	173255
1 - S	930.2	MISCELLANEOUS EXPENSE	3/31/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Mar-13		0	173255
1 - S	921	OFFICE SUPPLIES & EXPENSE	4/17/2013	SOS ANNUAL REPORT FEE	\$ 40.00	\$ -	8 - DUES	1684	FIRST BANKCARD	Apr-13	201304-218	2395	178992
1 - S	588	DIST - MISCELLANEOUS EXPENSE	4/30/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Apr-13		0	178850
1 - S	930.2	MISCELLANEOUS EXPENSE	4/30/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Apr-13		0	178850
1 - S	930.23	DUES/EXPENSES-ASSOC ORGANIZATION	5/24/2013	MEMBERSHIP DUES 2013	\$ 510.51	\$ -	8 - DUES	1632	MEDICINE LODGE AREA CHAMBER OF COMMERCE	May-13	20130524164901	1008656	179762

**Southern Pioneer Electric Company - Dues, Donations & Contributions, Promotions & Advertising, Penalties & Fines, Entertainment - 2013**

Div	Account	Account Desc	Date	Reference	Debit	Credit	Activity	Vendor	Vendor Name	Period	Invoice	AP Check	Journal
1 - S	588	DIST - MISCELLANEOUS EXPENSE	5/31/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			May-13		0	179508
1 - S	930.2	MISCELLANEOUS EXPENSE	5/31/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			May-13		0	179508
1 - S	921	OFFICE SUPPLIES & EXPENSE	6/30/2013	SHRM-PROFSNL MEMBERSHIP	\$ 82.50	\$ -	8 - DUES	3093	CC MISCELLANEOUS	Jun-13	9005407858	584	181719
1 - S	588	DIST - MISCELLANEOUS EXPENSE	6/30/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Jun-13		0	181074
1 - S	930.2	MISCELLANEOUS EXPENSE	6/30/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Jun-13		0	181074
1 - S	930.2	MISCELLANEOUS EXPENSE	7/30/2013	PRATT AREA CHAMBER MEMBERSHIP	\$ 195.00	\$ -	8 - DUES	1701	PRATT AREA CHAMBER OF COMMERCE	Jul-13	414	1009296	182875
1 - S	588	DIST - MISCELLANEOUS EXPENSE	7/31/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Jul-13		0	181075
1 - S	930.2	MISCELLANEOUS EXPENSE	7/31/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Jul-13		0	181075
1 - S	588	DIST - MISCELLANEOUS EXPENSE	8/5/2013	DUES FOR CHAD, BRAIN, KELLY, JOE	\$ 400.00	\$ -	8 - DUES	937	KANSAS LINE SUPERVISOR ASSN	Aug-13	20130807083915	1009287	182941
1 - S	921	OFFICE SUPPLIES & EXPENSE	8/23/2013	KS REC ACCT CLUB DUES-SPEC	\$ 25.00	\$ -	8 - DUES	247	KANSAS REC ACCOUNTANTS CLUB	Aug-13	201308-0247	112721	183989
1 - S	588	DIST - MISCELLANEOUS EXPENSE	8/31/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Aug-13		0	183791
1 - S	930.2	MISCELLANEOUS EXPENSE	8/31/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Aug-13		0	183791
1 - S	908	CUSTOMER ASSISTANCE EXPENSE	9/16/2013	YOUNG PROF. MEMBERSHIP-MOLSTAD	\$ 50.00	\$ -	8 - DUES	1790	LIBERAL AREA CHAMBER OF COMMER	Sep-13	580	1009748	185266
1 - S	588	DIST - MISCELLANEOUS EXPENSE	9/30/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Sep-13		0	185640
1 - S	930.2	MISCELLANEOUS EXPENSE	9/30/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Sep-13		0	185640
1 - S	930.26	LOBBYING EXPENSE	10/14/2013	2013 SPEC LOBBYING TEG FEE- RANDY	\$ 375.00	\$ -	8 - DUES	3093	CC MISCELLANEOUS	Oct-13	503762/0	2973	186455
1 - S	930.26	LOBBYING EXPENSE	10/14/2013	2014 SPEC LOBBYING TEG FEE- RANDY	\$ 375.00	\$ -	8 - DUES	3093	CC MISCELLANEOUS	Oct-13	CC4066240	2974	186455
1 - S	930.26	LOBBYING EXPENSE	10/14/2013	2013 LOBBYIST REGISTRATION-STEVE E	\$ 375.00	\$ -	8 - DUES	3093	CC MISCELLANEOUS	Oct-13	CC4067076	2936	186362
1 - S	930.26	LOBBYING EXPENSE	10/14/2013	2014 SPEC LOBBYIST REGISTRATION-STEVE E	\$ 375.00	\$ -	8 - DUES	3093	CC MISCELLANEOUS	Oct-13	CC4067122	2935	186362

**Southern Pioneer Electric Company - Dues, Donations & Contributions, Promotions & Advertising, Penalties & Fines, Entertainment - 2013**

Div	Account	Account Desc	Date	Reference	Debit	Credit	Activity	Vendor	Vendor Name	Period	Invoice	AP Check	Journal
1 - S	588	DIST - MISCELLANEOUS EXPENSE	10/31/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Oct-13		0	185641
1 - S	930.2	MISCELLANEOUS EXPENSE	10/31/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Oct-13		0	185641
1 - S	588	DIST - MISCELLANEOUS EXPENSE	11/18/2013	IEEE MEMBERSHIP-TECHNICAL ASSOC. DUES	\$ 189.00	\$ -	8 - DUES	3093	CC MISCELLANEOUS	Nov-13	1-3769975324	3651	188620
1 - S	588	DIST - MISCELLANEOUS EXPENSE	11/30/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Nov-13		0	189053
1 - S	930.2	MISCELLANEOUS EXPENSE	11/30/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Nov-13		0	189053
1 - S	930.2	MISCELLANEOUS EXPENSE	12/1/2013	2014 MEMBERSHIP DUES	\$ 200.00	\$ -	8 - DUES	862	RMEL	Dec-13	201310-0862	1010795	187689
1 - S	588	DIST - MISCELLANEOUS EXPENSE	12/11/2013	IEEE MEMBERSHIP-TECHNICAL ASSOC DUES	\$ 189.00	\$ -	8 - DUES	3093	CC MISCELLANEOUS	Dec-13	1-3872511932	4027	190104
1 - S	588	DIST - MISCELLANEOUS EXPENSE	12/31/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Dec-13		0	189054
1 - S	930.2	MISCELLANEOUS EXPENSE	12/31/2013	SMJ11 KEC DUES FROM PEC	\$ 2,236.10	\$ -	8 - DUES			Dec-13		0	189054
1 - S	426.1	DONATIONS		LABOR	\$ 14,445.32		2 - LABOR			Jan-Dec13			
1 - S	908.2	SCHOLARSHIP EXPENSES-MISC		LABOR	\$ 3,121.21		2 - LABOR			Jan-Dec13			
1 - S	910.11	YOUTH TOURS		LABOR	\$ 2,687.32		2 - LABOR			Jan-Dec13			

**Exhibit 10 – Supplemental Schedules**  
Summary Trial Balance and Labor Distribution History  
Support information is provided electronically

## SOUTHERN PIONEER ELECTRIC COMPANY

## General Ledger

## Summary Trial Balance

## Period Ending: DEC 2011, 2012 and 2013

Div Account	Description	2011	2012	2013
1 102.0	ELECTRIC PLANT PURCHASED OR SOLD	0.00	0.00	0.00
1 106.0	COMPLETED CONSTRUCTN-NOT CLASSIF	0.00	0.00	0.00
1 107.2	CONSTRUCTION WORK IN PROGRESS	12,298,934.34	21,149,156.00	7,678,823.63
1 107.21	CONSTRUCTION EXPENSE-HOLDING	5,123.56	0.00	-42,944.63
1 107.23	CONSTRUCTION - DEPR EXP (CLRNG)	0.00	0.00	0.00
1 107.3	DO NOT USE-CONSTRUCTION WORK IN PROGRESS	0.00	0.00	0.00
1 108.5	ACC DEPR-TRANSMISSION PLANT	-6,497,825.00	-6,895,401.38	-5,780,829.27
1 108.501	GAIN/LOSS ON DISPOSITION-TRNS PL	340,482.24	341,491.49	665,979.43
1 108.6	ACC DEPR-DIST PLANT	-14,665,128.75	-15,122,053.46	-13,196,014.27
1 108.601	GAIN/LOSS ON DISP OF DISTR PLANT	1,323,702.94	1,330,507.55	1,856,683.47
1 108.71	ACC DEPR-OFFICE & WAREHOUSE	-291,122.65	-344,109.97	-397,111.96
1 108.72	ACC DEPR-OFFICE FURN & EQUIP	-236,064.77	-273,551.00	-312,807.84
1 108.73	ACC DEPR-TRANSP EQUIP	-979,106.25	-1,121,755.11	-1,432,797.85
1 108.74	ACC DEPR-STORES	-67,046.12	-79,760.24	-95,047.47
1 108.75	ACC DEPR-SHOP EQUIP	-9,643.27	-10,675.27	-11,707.27
1 108.76	ACC DEPR-LAB EQUIP	-29,788.40	-38,462.19	-48,141.85
1 108.77	ACC DEPR-TOOLS & EQUIP	0.00	0.00	-2,457.92
1 108.78	ACC DEPR-COMMUNICATION EQUIP	-43,252.35	-50,759.36	-58,379.00
1 108.79	ACC DEPR-MISC. EQUIP	-15,450.10	-19,592.74	-23,735.38
1 108.8	RETIREMENT WORK IN PROGRESS	792,970.89	1,156,473.67	205,491.85
1 108.81	RETIREMENT EXPENSE-HOLDING	0.00	0.00	-7,957.41
1 111.0	ACC AMORT-ELEC PLANT IN SERVICE	0.00	0.00	0.00
1 114.0	ACQUISITION ADJUSTMENT	23,558,384.35	23,558,384.35	23,558,384.35
1 115.0	ACC AMORT-ACQ ADJUST	-3,136,428.87	-3,921,887.67	-4,707,346.47
1 121.0	NON-UTILITY PROPERTY	0.00	0.00	0.00
1 122.1	ACC DEPR.-NON UTILITY PROPERTY	0.00	0.00	0.00
1 123.1	INV ASSOC CO PAT CAP	0.00	0.00	0.00
1 123.15	INVEST - MID-KANSAS ELECTRIC CO.	5,423,538.00	7,120,967.00	8,644,978.08
1 123.23	INV ASSOC CO GENERAL	0.00	0.00	0.00
1 123.2301	INV ASSOC CO GEN-COBANK MBSHP	1,000.00	1,000.00	1,000.00
1 123.2302	INV ASSOC CO GEN-COBANK PATRONAG	534,768.26	652,813.13	864,061.05
1 124.0	OTHER INVESTMENTS	33,265.07	265,567.99	278,519.04
1 124.001	OTHER INV-PIONEER COMMUNICATIONS	111.57	131.98	147.58
1 124.002	OTHER INV-FEDERATED RURAL INS EX	54,030.00	73,179.00	99,777.00
1 124.006	OTHER INV-NISC CAPITAL CREDITS	27,032.01	36,067.08	50,285.90
1 124.1	U.S. TREASURY NOTES	0.00	0.00	0.00
1 124.2	CFC - MEDIUM-TERM NOTES	0.00	0.00	0.00
1 124.3	CERTIFICATES OF DEPOSIT-L.T.	0.00	0.00	0.00
1 124.4	OTHER LONG-TERM SECURITIES	0.00	0.00	0.00
1 124.8	RESTRICTED ASSETS-RETIREMENT PLN	1,844,251.00	2,380,330.00	0.00
1 128.0	OTHER SPEC FUNDS-DEF COMPENSATN	0.00	0.00	0.00
1 131.1	CASH-FNB LIBERAL-GENERAL	204,681.76	199,394.74	152,816.26
1 131.11	CASH-FNB LIBERAL-PAYROLL	594.08	0.00	0.00
1 131.12	CASH-WACHOVIA-GENERAL	1,248,493.69	-264,487.34	-182,132.97
1 131.121	CASH-COBANK OVERNIGHT INVESTMENT	0.00	1,501,204.71	1,501,965.93
1 131.13	CASH-GENERAL-ECON.DEV.GRANT FUND	0.00	0.00	0.00
1 131.14	CASH-GEN-ECON DEV LOANS	0.00	0.00	0.00
1 131.15	CASH-FNB LIBERAL-FSA PLAN	36,972.20	35,240.58	38,204.83
1 131.16	CASH-BANKCORP-FSA COLL	0.00	0.00	0.00
1 131.2	CASH-CONSTRUCTION FUND	56.60	0.00	0.00
1 131.21	CASH-WESTERN STATE BANK	0.00	0.00	0.00

## SOUTHERN PIONEER ELECTRIC COMPANY

## General Ledger

## Summary Trial Balance

## Period Ending: DEC 2011, 2012 and 2013

Div Account	Description	2011	2012	2013
1 131.22	CASH-PEOPLES BANK	28,862.66	47,562.41	250,669.52
1 131.23	CASH-GRANT COUNTY BANK	80,106.79	61,386.18	547,522.32
1 131.73	CASH-CFC DAILY FUND	0.00	0.00	0.00
1 131.97	CASH-CC&E-CHECK CLEARING ACCOUNT	0.00	0.00	0.00
1 131.99	CASH-DEPOSIT CLEARING ACCOUNT	1,015.02	17,124.30	0.00
1 134.0	SPECIAL DEPOSITS	0.00	0.00	0.00
1 135.0	CASH-WORKING FUNDS	2,550.00	2,550.00	2,550.00
1 136.0	TEMPORARY INVESTMENTS	0.00	0.00	0.00
1 141.0	NOTES RECEIVABLE-EE COMP CONTR	8,734.93	7,225.61	3,820.36
1 141.13	CURRENT PORTION - LT RECEIVABLES	0.00	0.00	0.00
1 141.2	NOTES REC. - LINE EXTENSION CNTR	11,234.36	93,735.46	148,242.53
1 142.1	CUSTOMER ACCOUNTS RECEIVABLE	1,772,848.25	2,140,068.01	2,257,423.33
1 142.11	CUSTOMER ACCOUNTS RECEIVABLE-ADJ	0.00	0.00	6,227.56
1 142.15	CUSTOMER ACCOUNTS RECEIVABLE-ADJ	2,210,591.67	2,174,699.13	2,519,499.44
1 142.2	ACCOUNTS RECEIVABLE-OTHER	50,735.60	343,009.75	132,957.52
1 142.201	UNCOLLECTABLE ACCOUNTS-OTHER	0.00	14,524.43	9,074.08
1 142.202	ACC PROV UNCOLL ACCOUNTS-OTHER	0.00	-14,664.07	-14,664.07
1 142.22	ACCTS REC-PAYROLL TRANS LOANS	44,505.79	44,505.79	44,505.79
1 142.299	A/R CLEARING-SPEC <sub>o</sub>	22,312.71	37,829.12	18,105.14
1 142.3	NSF CHECKS-CLEARING ACCOUNT	0.00	0.00	0.00
1 142.4	ACCOUNTS RECEIVABLE-MISC	0.00	0.00	34,568.00
1 142.5	DEPOSIT RECEIVABLE	0.00	0.00	0.00
1 142.92	OA CLEARING	11,662.00	-360.87	-231.41
1 142.97	CASH DRAWER - CLEARING	0.00	0.00	0.00
1 142.98	EL/AP CLEARING	167.96	0.00	0.00
1 142.99	OA/EL CLEARING	-92.43	0.00	0.00
1 144.1	UNCOLLECTABLE ACCOUNTS	633,323.50	699,570.81	752,781.50
1 144.4	ACC PROV UNCOLL ACCOUNTS	-639,323.50	-705,070.81	-757,381.50
1 154.0	MATERIAL AND SUPPLIES	1,291,279.82	808,783.37	1,055,732.80
1 154.5	HD CONSIGNMENT INVENTORY	1,532.85	3,313.74	5,287.46
1 155.0	MATERIAL FOR RESALE	0.00	0.00	0.00
1 163.0	STORES EXPENSE	-76,496.74	-149,454.21	98,593.23
1 165.1	PREPAYMENT-PROP/DOM/FLEET INS	134,681.67	133,852.12	146,302.20
1 165.2	PREPAYMENT-LTD & LIFE INSURANCE	3,352.66	0.00	2,923.36
1 165.3	PREPAYMENT-EMPLOYEE HEALTH INS	61,142.37	0.00	0.00
1 165.5	PREPAYMENT-POSTAGE	0.00	0.00	0.00
1 165.6	PREPAYMENT-RENT	500.00	500.00	500.00
1 165.7	PREPAYMENT-WORKMEN'S COMP PREM	76,018.78	74,271.00	88,422.00
1 165.8	PREPAYMENT-DEF BEN PENSION PLAN	0.00	0.00	0.00
1 165.9	PREPAYMENT-MISCELLANEOUS	0.00	0.00	0.00
1 171.0	INTEREST & DIVIDENDS RECEIVABLE	0.00	0.00	0.00
1 173.0	UNBILLED REVENUE	1,772,373.00	1,900,294.00	1,834,610.00
1 181.0	UNAMORT DEBT DISC & EXP	0.00	0.00	0.00
1 183.0	PRELIM SURVEY & INVEST CHG	0.00	0.00	0.00
1 183.3	AMI METER & MODULE EQUIPMENT	0.00	0.00	0.00
1 183.5	MORTGAGE REGISTRATION FEES	53,689.98	288,692.99	278,753.27
1 184.0	DO NOT USE VEHICLE EXP CLEARING	0.00	0.00	0.00
1 184.1	TRANSPORTN EXP CLEARING-ONE TIME	0.00	0.00	-39.59
1 184.2	TRANSPORTN EXP CLEARING-RECURRIN	50,030.48	44,346.61	61,055.64
1 186.1	MISC DEFERRED DEBITS	0.00	297.08	678.82
1 186.2	MISC DEF DEBITS-RETIREMENT	0.00	0.00	0.00



## SOUTHERN PIONEER ELECTRIC COMPANY

## General Ledger

## Summary Trial Balance

## Period Ending: DEC 2011, 2012 and 2013

Div	Account	Description	2011	2012	2013
1	186.3	MISC DEF DEBITS-PROGRAMMING	47,549.64	29,571.58	18,988.66
1	186.4	DEFERRED DEBIT-SALES TAX CREDITS	161.37	0.00	0.00
1	186.99	DEF DEBIT-ACQUISITION TRUE-UP	0.00	0.00	0.00
1	189.0	UNAMORTIZED LOSS-REACQUIRED DEBT	9,632,587.86	9,309,707.82	8,986,827.78
1	190.0	ACCUM DEFERRED INCOME TAX ASSET	0.00	0.00	316,085.00
1	190.7	ACCUM DEFERRED INCOME TAX ASSET-OCI-MKEC			0.00
1	190.8	ACCUM DEFERRED INCOME TAX ASSET-OCI-RTMT			359,883.00
1	201.1	PATRONAGE CAPITAL	-1,433,872.76	-1,574,921.23	-2,397,892.18
1	201.2	PATRONAGE CAPITAL-ASSIGNABLE-DO NOT USE	0.00	0.00	0.00
1	208.0	DONATED CAPITAL	0.00	-11,561.90	-13,145.30
1	208.1	RUS ECON DEV LOAN FUNDS REPAID	0.00	0.00	0.00
1	209.7	OTHER COMPREHENSIVE INC-MKEC	2,314.01	56,178.12	-74,259.88
1	209.71	OTHER COMPREHENSIVE INC-MKEC-DEF TAX			28,872.00
1	209.8	OTHER COMPREHENSIVE INC-RETIRMNT	2,067,242.04	3,300,895.68	925,419.00
1	209.81	OTHER COMPREHENSIVE INC-RTMT-DEF TAX			-359,883.00
1	219.1	OPERATING MARGIN	0.00	0.00	0.00
1	219.2	NON-OPERATING CAPITAL	0.00	0.00	0.00
1	219.4	OTHER MARG & EQUITIES-PRIOR PERI	0.00	0.00	0.00
1	224.12	LONG-TERM CFC NOTES EXECUTED	0.00	0.00	0.00
1	224.13	CFC NOTES NOT EXECUTED	0.00	0.00	0.00
1	224.14	OTHER LONG TERM DEBT	0.00	0.00	0.00
1	224.15	LT DEBT - COBANK	-89,022,186.32	-96,521,205.93	-100,934,168.92
1	224.16	LT DEBT - NCSC	0.00	0.00	0.00
1	224.3	LONG-TERM RUS NOTES EXECUTED	0.00	0.00	0.00
1	224.4	RUS NOTES NOT EXEC-CONST	0.00	0.00	0.00
1	228.7	OTHER LTD-COBANK LEASE	-119,266.69	-96,518.61	-72,570.95
1	228.8	OTHER LT DEBT-RETIREMENT PLAN	-3,088,884.00	-4,664,628.00	-1,753,982.00
1	232.1	ACCOUNTS PAYABLE-GENERAL	-4,153,474.41	-4,808,630.66	-5,258,652.22
1	232.11	ACCTS PAYABLE-MKEC	0.00	0.00	0.00
1	232.3	ACCOUNTS PAYABLE - OTHER	-40,557.04	-15,036.55	0.00
1	232.4	ACCOUNTS PAYABLE - RUS CONSTRCTN	0.00	0.00	0.00
1	232.6	EMPLOYEE CARE FUND-WE CARE	-600.00	-600.00	-600.00
1	232.63	BENEVOLENT FUND	-60,943.57	-120,412.80	-21,440.25
1	232.64	CONVENIENCE FEE - CREDIT CARD PAYMENTS	0.00	0.00	-2,354.20
1	232.65	CONVENIENCE FEE - ECHECK PAYMENTS	0.00	0.00	-1,114.85
1	232.7	CURRENT PORTION-RUS NOTE PAYABLE	0.00	0.00	0.00
1	232.71	CURRENT PORTION-COBANK NOTE PAYABLE	-1,419,622.93	-1,500,980.39	-1,587,037.01
1	232.72	CURRENT PORTION CFC NOTE PAYABLE	0.00	0.00	0.00
1	232.73	CURRENT PORTION-OTHER NOTES PAYABLE	-21,608.57	0.00	0.00
1	232.75	COBANK LINE OF CREDIT	-1,267,863.34	-3,337,394.98	-2,023,473.15
1	232.76	COBANK LINE OF CREDIT	0.00	0.00	0.00
1	232.79	CURRENT PORTION-CAPITAL LEASES	0.00	-22,748.08	-23,947.66
1	232.98	UNINVOICED MATERIAL	-12,689.15	0.00	0.00
1	232.99	A/P CLEARING-PEC	-264,319.14	-381,343.95	-444,630.52
1	235.0	CUSTOMER DEPOSITS	-727,578.88	-885,322.20	-893,887.07
1	236.1	ACCR PROPERTY TAX	-726,440.42	-893,042.88	-841,275.51
1	236.2	ACCR FED UNEMPLOYMENT TAX	-102.42	-171.28	-10.82
1	236.3	ACCR FICA (SS/MEDICARE)	-15,639.28	-14,207.99	72.80
1	236.4	ACCR KANSAS UNEMPLOYMENT TAX	-975.69	-1,644.11	-104.29
1	236.5	ACCR SALES TAX	-85,845.56	-88,023.30	-108,203.23
1	236.6	ACCR COMPENSATING USE TAX	-1,062.16	-95.79	-219.64

## SOUTHERN PIONEER ELECTRIC COMPANY

## General Ledger

## Summary Trial Balance

## Period Ending: DEC 2011, 2012 and 2013

Div Account	Description	2011	2012	2013
1 236.7	ACCR FRANCHISE FEE	-79,292.34	0.00	0.00
1 236.71	ACCR FEDERAL INCOME TAX	0.00	-17,160.00	0.00
1 236.72	ACCR KANSAS INCOME TAX	0.00	0.00	0.00
1 237.1	ACCR INT-RUS CONST	0.00	0.00	0.00
1 237.15	ACCR INT-COBANK	-426,165.57	-450,986.53	-480,486.56
1 237.2	ACCR INT-NCSC	0.00	0.00	0.00
1 237.3	ACCR INT-OTHER-CFC	0.00	0.00	0.00
1 237.4	ACCRUED INT-MISCELLANEOUS	-71.74	-122.96	-147.07
1 237.76	ACCR INT-COBANK CURR LOC	0.00	0.00	0.00
1 241.0	FEDERAL WITHHOLDING TAX PAYABLE	-16,875.16	-18,351.99	0.00
1 241.1	KANSAS WITHHOLDING TAX	-6,373.79	-6,498.26	-5,032.43
1 242.1	ACCRUED PAYROLL	-143,470.36	-151,963.34	-159,698.64
1 242.2	PAYROLL CLEARING	0.00	0.00	0.00
1 242.3	ACC EMPLOYEE VACATION	-159,823.66	-171,937.75	-191,170.99
1 242.31	ACCRUED EMPLOYEE HOLIDAY	0.00	0.00	0.00
1 242.32	ACCR EMPLOYEE SICK PAY	-67,410.52	-91,554.63	-107,552.71
1 242.33	ACCRUED HOURS ONLY	0.00	0.00	0.00
1 242.51	GYM MEMBERSHIP-EMPLOYEE PORTION	-184.97	-40.00	248.01
1 242.54	MET LIFE INSURANCE - MISC. A/P	0.00	0.00	0.00
1 242.55	AFLAC INSURANCE	-598.36	-636.82	198.49
1 242.551	ILLINOIS MUTUAL INSURANCE	-454.54	-1,050.75	408.64
1 242.555	PRINCIPAL VOLUNTARY LIFE	-165.33	-226.35	46.54
1 242.56	EMPLOYEE 401(K)--MISC A/P	-8,673.37	0.00	0.00
1 242.57	EMPLOYER 401(K)--MISC A/P	-11,876.38	-6,941.51	-7,628.26
1 242.58	EMPLOYEE PENSION LOAN--MISC A/P	-1,904.24	241.93	-5.00
1 242.59	UNITED WAY PAYROLL DEDUCTIONS	0.00	0.00	-215.00
1 242.61	SECTION 125 CONTRIBUTIONS-ODD YR	-110.13	0.00	-4,305.90
1 242.62	SECTION 125 CONTRIBUTION-EVEN YR	0.00	-1,909.64	0.00
1 252.0	CONTRACTOR ADVANCES FOR CONSTR	-45,713.13	-33,731.50	-28,815.90
1 253.0	DEFERRED CREDITS	0.00	0.00	0.00
1 281.0	ACCUM DEF INCOME TAX LIAB	-736,135.00	-818,297.00	-1,732,119.00
1 281.7	ACCUM DEF INCOME TAX LIAB-OCI-MKEC			-28,872.00
1 281.8	ACCUM DEF INCOME TAX LIAB-OCI-RTMT			0.00
1 301.0	ORGANIZATION	0.00	0.00	0.00
1 302.0	FRANCHISES & CONSENTS	0.00	0.00	0.00
1 340.0	LAND AND LAND RIGHTS	0.00	0.00	0.00
1 341.0	STRUCTURES & IMPROVEMENTS	0.00	0.00	0.00
1 342.0	FUEL HOLDERS, PROD ACCESSORIES	0.00	0.00	0.00
1 343.0	PRIME MOVERS (INTERNAL COMB)	0.00	0.00	0.00
1 344.0	GENERATORS	0.00	0.00	0.00
1 345.0	ACCESSORY ELEC EQUIPMENT	0.00	0.00	0.00
1 346.0	MISC POWER PLANT EQUIPMENT	0.00	0.00	0.00
1 350.0	TRANS-LAND AND LAND RIGHTS	0.00	0.00	0.00
1 350.1	TRANS-LAND	32,543.57	35,543.57	36,619.74
1 350.2	TRANS-LAND RIGHTS & R.O.W.	67,695.65	67,695.65	67,695.65
1 352.0	TRANS-SUB STRUCTURES & IMPRVMTS	0.00	0.00	0.00
1 353.0	TRANS-SUBSTATION EQUIPMENT	5,464,065.16	5,464,065.16	6,705,410.49
1 353.1	DO NOT USE	0.00	0.00	0.00
1 355.0	POLES AND FIXTURES-TRANS	5,790,083.21	5,798,421.67	8,880,395.68
1 355.1	DO NOT USE	0.00	0.00	0.00
1 356.0	OH CONDUCTORS AND DEVICES	5,801,881.86	5,804,082.34	8,425,343.39

## General Ledger

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Div Account	Description	2011	2012	2013
1 356.1	DO NOT USE	0.00	0.00	0.00
1 358.0	URD CONDUCTORS & DEVICES-TRANS	0.00	0.00	0.00
1 358.1	DO NOT USE	0.00	0.00	0.00
1 360.0	LAND AND LAND RIGHTS-DISTR	0.00	0.00	0.00
1 360.1	DISTR-LAND	16,305.93	16,305.93	16,305.93
1 360.2	DISTR-LAND RIGHTS & R.O.W.	49,892.13	49,892.13	65,362.61
1 361.0	DISTR-SUB STRUCTURES & IMPRVMENTS	0.00	0.00	0.00
1 362.0	DISTR-STATION EQUIPMENT	5,073,042.72	5,073,042.72	9,057,661.58
1 362.1	DO NOT USE	0.00	0.00	0.00
1 364.0	DISTR-POLES, TOWERS, FIXTURES	10,841,503.98	11,082,059.21	12,092,221.02
1 365.0	DISTR-OH CONDUCTOR AND DEVICES	8,583,001.71	8,770,330.92	9,929,701.96
1 366.0	DISTR-URD CONDUIT	0.00	0.00	0.00
1 367.0	DISTR-URD CONDUCTOR AND DEVICES	2,307,338.82	2,386,354.81	2,568,857.27
1 368.0	DISTR-LINE TRANSFORMERS	6,035,795.00	6,405,810.53	6,591,764.64
1 368.1	DISTR-LN TRANSFORMERS-OTHER EQ	0.00	0.00	0.00
1 368.2	DISTR-LN TRF-CONVENTIONAL	0.00	0.00	0.00
1 368.3	DISTR-LN TRF-PADMOUNT	0.00	0.00	0.00
1 369.0	SERVICES	0.00	0.00	0.00
1 369.1	DISTR-OHD SERVICES	1,633,235.01	1,633,235.01	1,633,235.01
1 369.2	DISTR-URD SERVICES	0.00	0.00	0.00
1 370.0	METERS	3,901,684.79	3,771,491.54	5,789,736.24
1 370.1	DISTR-METERS OTHER	0.00	0.00	0.00
1 370.2	DISTR-METERS PURPA	0.00	0.00	0.00
1 371.0	DISTR-INSTALL CUST PREMISES	316,099.95	326,774.24	340,668.06
1 373.0	STREET LIGHTING	1,453,885.57	1,452,609.50	1,477,199.31
1 389.0	LAND AND LAND RIGHTS	140,161.31	140,161.31	140,161.31
1 390.0	GEN-STRUCTURES AND IMPROVEMENTS	1,677,027.56	1,677,027.56	1,682,598.44
1 390.99	ASSET CLEARING	3,000.00	0.00	0.00
1 391.0	GEN-OFFICE EQUIPMENT	139,914.89	139,914.89	139,914.89
1 391.1	GEN-COMPUTER EQUIPMENT	273,597.17	281,908.11	327,516.22
1 392.0	GEN-TRANSPORTATION EQUIPMENT	2,430,768.05	2,877,651.37	2,887,567.05
1 392.1	TRANSPORTATION EQUIPMENT SMALL	0.00	0.00	0.00
1 392.2	TRANSPORTATION EQUIPMENT LARGE	0.00	0.00	0.00
1 392.3	GEN-TRANS EQUIPMENT-TRAILERS	231,807.07	231,807.07	231,807.07
1 392.31	TRAILERS - SMALL	0.00	0.00	0.00
1 392.32	TRAILERS - LARGE	0.00	0.00	0.00
1 393.0	GEN-NON MOBILE STORES EQUIPMENT	46,636.25	46,636.25	142,187.35
1 393.1	GEN-STORES MOBILE EQUIPMENT	168,663.19	168,663.19	168,663.19
1 394.0	GEN-TOOLS/SHOP/GARAGE EQUIPMENT	22,192.89	22,192.89	22,192.89
1 395.0	GEN-LABORATORY EQUIPMENT	178,238.88	182,555.48	242,903.17
1 395.1	LAB EQUIPMENT - OTHER	0.00	0.00	0.00
1 396.0	GEN-POWER OPERATED EQUIPMENT	0.00	0.00	52,899.90
1 396.1	POWER OPERATED EQUIP - MECH	0.00	0.00	0.00
1 396.3	POWER OPERATED EQUIP - MTCE	0.00	0.00	0.00
1 397.0	GEN-COMMUNICATION EQUIPMENT	332,611.16	337,639.68	337,639.68
1 398.0	GEN-MISC NON MOBILE EQUIPMENT	41,426.31	41,426.31	41,426.31
1 398.1	MISC MOBILE EQUIPMENT	0.00	0.00	0.00
1 403.5	DEPR-TRANS PLANT	391,409.34	400,218.73	487,358.98
1 403.6	DEPR-DISTR PLANT	1,129,529.67	1,167,871.15	1,245,872.23
1 403.7	DEPR-GENERAL PLANT	137,701.97	111,828.99	117,190.69
1 406.0	AMORT OF ELEC PLANT ACQ ADJ	785,443.86	785,458.80	785,458.80

## SOUTHERN PIONEER ELECTRIC COMPANY

## General Ledger

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## Period Ending: DEC 2011, 2012 and 2013

Div Account	Description	2011	2012	2013
1 408.1	PROPERTY TAX	0.00	0.00	0.00
1 409.1	INCOME TAX EXPENSE-OPERATING	0.00	17,160.00	0.00
1 409.2	INCOME TAX EXPENSE-NON OPERATING	0.00	0.00	0.00
1 410.1	DEFERRED INCOME TAX EXP-OPER	352,221.00	82,162.00	0.00
1 410.2	DEFERRED INCOME TAX EXP-NON OPER	0.00	0.00	0.00
1 411.1	DEF INCOME TAX EXP (CR)-OPER	0.00	0.00	1,103,296.00
1 411.2	DEF INCOME TAX EXP (CR)-NON OPER	0.00	0.00	0.00
1 411.22	DEF KS INCOME TAX (CR)-NON OPER	0.00	0.00	0.00
1 412.0	ELEC PLANT LEASED TO OTHERS	0.00	0.00	0.00
1 413.0	EXP OF ELEC PLANT-LEASED	0.00	0.00	0.00
1 415.0	REVENUES FROM MERCHANDISING	-4,778.40	-117,427.51	-11,441.18
1 416.0	COSTS OF MERCHANDISING	4,109.28	119,793.01	2,766.20
1 417.0	NONUTILITY OPERATIONS REVENUE	0.00	0.00	0.00
1 417.1	NONUTILITY OPERATIONS EXPENSE	0.00	0.00	0.00
1 418.11	EQUITY EARN/LOSS IN SUBSID-MKEC	-1,415,012.07	-1,751,293.11	-1,393,573.08
1 419.0	NON-OPERATING MARGINS-INTEREST	-869.33	-790.71	-831.30
1 421.0	MISC. NON-OPERATING INCOME	-820.55	506.36	-337.22
1 421.1	GAIN ON DISPOSITION OF PROPERTY	-10,000.00	-25,716.30	0.00
1 421.2	LOSS ON DISPOSITION OF PROP	24,155.62	8,011.54	6,446.92
1 423.0	G&T CAPITAL CREDITS	0.00	0.00	0.00
1 424.0	OTHER CAPITAL CREDITS	-272,500.04	-368,844.43	-889,665.93
1 426.1	DONATIONS	96,181.86	139,280.54	34,036.12
1 426.13	SCHOLARSHIP AWARDS	0.00	0.00	14,000.00
1 426.3	PENALTIES	852.32	0.00	20.14
1 426.5	OTHER DEDUCTIONS	3,363.74	3,783.54	241.96
1 426.51	LOSS ON DISP. OF PLANT ASSETS	0.00	0.00	0.00
1 426.6	PENSION NET PERIODIC BENEFIT COST			856,830.00
1 427.1	INTEREST EXP-RUS CONSTRUCTION	1,883,394.32	0.00	0.00
1 427.15	INTEREST EXP-COBANK LT LOC	1,647,740.60	5,055,778.72	5,452,633.25
1 427.2	INTEREST EXP-CFC	0.00	0.00	0.00
1 427.3	INTEREST EXP	7,832.24	6,749.83	5,610.32
1 427.4	INTEREST EXP-MISCELLANEOUS	0.00	0.00	0.00
1 427.99	INTEREST EXP-NON DEDUCTIBLE-TAX	0.00	0.00	0.00
1 428.0	AMORTIZATION OF MORTGAGE FEES	910.02	8,586.41	9,939.72
1 428.1	AMORTIZATN LOSS-REAUQUIRED DEBT	53,815.98	322,880.04	322,880.04
1 431.0	INTEREST EXPENSE-SECURITY DEP	3,381.55	905.46	1,565.01
1 431.1	INTEREST-COBANK LINE OF CREDIT	0.00	0.00	0.00
1 431.2	INTEREST EXPENSE-OTHER	76,792.62	11,994.76	9,907.74
1 431.3	INTEREST EXPENSE-TAXES	0.00	0.00	0.00
1 431.75	INTEREST-COBANK LINE OF CREDIT	195,302.18	80,033.43	77,451.83
1 431.76	INTEREST-COBANK LINE OF CREDIT	0.00	0.00	0.00
1 431.99	INTEREST EXP-NON DEDUCTIBLE-TAX	0.00	0.00	0.00
1 435.1	EXTRAORDINARY ITEMS	0.00	0.00	0.00
1 435.2	EXTRAORDINARY ITEMS	0.00	0.00	0.00
1 440.0	RESIDENTIAL SALES	-15,265,117.33	-14,784,261.50	-16,884,338.38
1 440.1	RURAL RES 1 & 3	0.00	0.00	0.00
1 440.3	REVENUE	0.00	0.00	0.00
1 440.31	VILLAGES	0.00	0.00	0.00
1 440.32	RES-ULYSSES/MANTER/MOSCOW/ROLLA	0.00	0.00	0.00
1 441.0	IRRIGATION SALES	-257,210.34	-239,864.93	-244,741.32
1 442.1	COMMERCIAL SALES	-15,005,740.10	-14,957,130.93	-18,831,901.67

## SOUTHERN PIONEER ELECTRIC COMPANY

## General Ledger

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Div Account	Description	2011	2012	2013
1 442.11	DO NOT USE	0.00	0.00	0.00
1 442.12	TOWN-COMM SM	0.00	0.00	0.00
1 442.13	DO NOT USE	0.00	0.00	0.00
1 442.14	RURAL-COMM SM	0.00	0.00	0.00
1 442.15	CITY PUMP SALES	-1,288,639.58	-1,207,954.95	-804,415.99
1 442.16	DO NOT USE	0.00	0.00	0.00
1 442.17	DO NOT USE	0.00	0.00	0.00
1 442.2	INDUSTRIAL SALES	-25,431,236.74	-23,555,169.16	-27,916,165.85
1 444.0	STREET LIGHTS	-428,512.32	-618,869.19	-568,239.89
1 445.0	ACCRUED UNBILLED REVENUE	80,285.23	-127,921.00	65,684.00
1 447.0	RESALE	0.00	0.00	0.00
1 447.1	RESALE	0.00	0.00	0.00
1 450.0	PENALTIES	-147,892.38	-146,431.75	-184,114.76
1 451.0	OTHER SERVICE REVENUE	0.00	0.00	0.00
1 454.0	RENT FROM ELEC PROPERTY	-24,452.42	-24,067.14	-24,379.90
1 454.101	SURGE PROTECTION REVENUE	0.00	0.00	0.00
1 456.0	COLLECTION FEES, WHEELING CHGS	-116,121.03	-109,903.00	-136,492.09
1 456.01	RESALE WHEELING REVENUE	-146,225.67	-152,973.34	-155,720.47
1 456.02	LOCAL ACCESS CHARGES	-873,675.26	-813,631.41	-1,022,037.62
1 456.1	INCIDENTAL SERVICES-INCOME	-1,158.92	-1,417.69	-66.07
1 456.11	INCIDENTAL SVC-NAT'L BEEF-INCOME	-2,380.25	-450.59	0.00
1 456.12	INCIDENTAL SERVICES-MKEC	0.00	0.00	0.00
1 456.2	INCIDENTAL SERVICES-EXPENSE	0.00	889.64	6,812.52
1 456.22	INCIDENTAL SVC-NAT'L BEEF-EXP	0.00	0.00	0.00
1 456.3	PROP TAX & INS CHG-NAT'L BEEF	0.00	0.00	0.00
1 456.4	CONSTRUCTION ADVANCES FORFEITED	0.00	0.00	-12,689.88
1 456.5	EXCESS AIC	-6,744.43	0.00	0.00
1 456.51	69 KV TRANS. LEASE EXPENSE	0.00	0.00	0.00
1 456.6	CREDIT CARD TRANSACTION FEE-INC	0.00	-16,661.10	-30,316.25
1 456.61	CREDIT CARD TRANSACTION FEE-EXP	0.00	14,888.19	32,937.96
1 555.0	PURCHASED POWER	45,347,282.25	41,119,604.69	47,539,988.88
1 562.0	TRANSMISSION STATION EXPENSE	336,192.44	338,242.64	425,656.03
1 563.0	TRANSMISSION OH LINE EXPENSE	205,537.07	303,275.12	250,937.84
1 564.0	TRANSMISSION URD LINE EXPENSE	844.10	119.89	150.90
1 566.0	MISCELLANEOUS TRANSMISSION EXP	51,050.34	77,243.56	82,150.09
1 566.99	TRANS - TAX CLEARING	866.86	0.00	0.00
1 568.0	TRANSMISSION OPER SUPER & MAINT	20,722.66	47,851.58	73,750.76
1 570.0	MTCE OF STATION EQ-TRANSMISSION	84,247.69	34,505.02	51,051.38
1 571.0	MTCE OF OH LINES-TRANSMISSION	89,195.41	67,764.52	179,739.52
1 572.0	MTCE OF URD LINES-TRANSMISSION	76.04	35.98	0.00
1 573.0	MTCE OF MISC TRANSM PLANT	916.13	488.16	113.90
1 580.0	DIST - OPER & ENG SUPERVISION	264,601.38	364,709.70	334,269.27
1 582.0	DIST - STATION EXPENSE	241,596.09	289,516.42	279,302.05
1 583.0	DIST - OH LINE EXPENSE	1,119,523.66	1,088,919.75	1,063,671.11
1 583.1	OH LINE-SINGLE PHASE	0.00	0.00	0.00
1 583.2	OH LINE-TWO PHASE	0.00	0.00	0.00
1 583.3	OH LINE-THREE PHASE	0.00	0.00	0.00
1 584.0	DIST - URD LINE EXPENSE	157,626.37	223,452.02	197,495.66
1 584.1	URD LINE EXPENSE-SINGLE PHASE	0.00	0.00	0.00
1 584.2	URD LINE EXPENSE - V PHASE	0.00	0.00	0.00
1 584.3	URD LINE EXPENSE-THREE PHASE	0.00	0.00	0.00

## SOUTHERN PIONEER ELECTRIC COMPANY

## General Ledger

## Summary Trial Balance

## Period Ending: DEC 2011, 2012 and 2013

Div Account	Description	2011	2012	2013
1 585.0	DIST - STREET LIGHT EXPENSE	32,753.65	40,776.47	41,455.11
1 586.0	DIST - METER EXPENSE	346,680.85	455,483.64	318,077.39
1 586.1	LARGE POWER METERING	0.00	0.00	0.00
1 586.2	METER EXPENSE - V PHASE	0.00	0.00	0.00
1 586.3	METER EXPENSE-3 PHASE	0.00	0.00	0.00
1 587.0	DIST - CUST INSTALLATION EXPENSE	54,495.61	50,128.88	40,347.54
1 588.0	DIST - MISCELLANEOUS EXPENSE	491,636.08	691,544.87	650,053.12
1 588.5	TRAINING-OPER,MATER,ENG	280,879.93	459,162.64	447,462.41
1 588.99	DIST - TAX CLEARING	8,219.80	18,940.64	780.84
1 589.0	RENTS	0.00	0.00	0.00
1 590.0	MTCE - OPER & ENG SUPERVISION	279,837.20	230,387.93	281,285.85
1 592.0	MTCE - STATION EQUIPMENT	89,923.93	57,451.13	147,322.91
1 593.0	MTCE - OVERHEAD LINES	804,842.84	892,712.60	971,679.90
1 593.1	MAINTENANCE OF OH LINES-SINGLE P	0.00	0.00	0.00
1 593.2	MAINTENANCE OF OH LINES-TWO PHAS	0.00	0.00	0.00
1 593.3	MAINTENANCE OF OH LINES-THREE PH	0.00	0.00	0.00
1 594.0	MTCE - UNDERGROUND LINES	15,191.55	23,971.45	33,916.94
1 594.1	MAINTENANCE OF URD LINES-SINGLE	0.00	0.00	0.00
1 594.3	MAINTENANCE OF URD LINES-THREE P	0.00	0.00	0.00
1 595.0	MTCE - LINE TRANSFORMERS	9,089.85	0.00	5,749.79
1 596.0	MTCE - STREET LIGHTS	20,481.68	34,657.30	28,576.86
1 596.1	MTCE - PRIVATE AREA LIGHTS	14,381.49	32,145.84	17,613.50
1 597.0	MTCE - METERS	782.13	1,411.15	-7.47
1 597.1	MAINTENANCE--LARGE POWER METERS	0.00	0.00	0.00
1 598.0	MTCE - MISCELLANEOUS DISTR	284,397.24	244,668.03	221,834.04
1 598.99	MTCE - TAX CLEARING	0.00	0.00	0.00
1 902.0	METER READING EXPENSE	189,959.20	171,429.02	70,792.99
1 903.0	CUST REC & COLLECTION EXPENSE	994,023.71	1,004,511.71	1,023,979.27
1 903.1	CASH SHORT/LONG	131.94	127.22	141.11
1 903.5	TRAINING-CONSUMER ACCOUNTING	34,968.37	13,626.02	24,341.29
1 903.99	CUST ACCTS - TAX CLEARING	3,756.47	1,762.41	6.47
1 904.0	UNCOLLECTABLE ACCOUNTS	46,077.58	80,411.38	60,751.15
1 905.0	MISC. CUSTOMER ACCOUNTS EXPENSES	23,254.20	25,898.14	21,263.82
1 907.0	ECONOMIC DEVELOPMNT/KEY ACCOUNTS	4,133.91	8,201.02	5,793.34
1 907.1	ECONOMIC DEVELOPMNT/USDA (PREV MKT RSRCH	0.00	0.00	0.00
1 907.99	ECONOMIC DEVELOPMENT - TAX CLEARING	0.00	313.89	0.00
1 908.0	CUSTOMER ASSISTANCE EXPENSE	37,953.94	117,589.32	70,820.59
1 908.2	SCHOLARSHIP EXPENSES-MISC	0.00	874.63	6,045.51
1 908.5	TRAINING-MEMBER SERVICE	1,764.61	3,745.32	800.68
1 908.99	CUST INFO - TAX CLEARING	952.95	1,529.09	6.83
1 910.0	MISC. CUSTOMER INFORMATION EXPENSE	9,760.02	34,877.61	6,101.85
1 910.11	YOUTH TOURS	13,562.10	16,578.04	14,073.99
1 912.0	DEMO AND SELLING EXPENSE	12,643.39	5,363.43	7,245.91
1 912.99	SALES - TAX CLEARING	29.80	0.00	0.00
1 913.0	ADVERTISING EXPENSE	0.00	0.00	0.00
1 916.0	MISCELLANEOUS SALES EXPENSE	0.00	0.00	0.00
1 920.0	ADMINISTRATIVE & GEN SALARIES	661,049.35	928,183.99	921,285.92
1 920.5	TRAINING--ADMIN&FIN ACCTG	11,024.36	28,218.22	29,862.98
1 921.0	OFFICE SUPPLIES & EXPENSE	119,640.44	132,903.58	150,674.25
1 921.1	STATE/NATIONAL MEETING EXPENSES	755.47	2,961.51	6,316.09
1 921.2	MKEC EXPENSE	0.00	0.00	0.00

## SOUTHERN PIONEER ELECTRIC COMPANY

## General Ledger

## Summary Trial Balance

## Period Ending: DEC 2011, 2012 and 2013

Div Account	Description	2011	2012	2013
1 921.97	TAXABLE FRINGES-SERVICE AWARD	0.00	0.00	0.00
1 921.99	TAXABLE FRINGES-CLEARING ACCOUNT	0.00	0.00	0.00
1 923.0	OUTSIDE SERVICES EMPLOYED	261,402.82	437,614.04	478,805.98
1 923.1	RATE STUDY/FILING	0.00	0.00	0.00
1 925.0	INJURIES AND DAMAGES	0.00	0.00	0.00
1 928.0	REGULATORY COMMISSION EXPENSE	0.00	0.00	0.00
1 929.0	DUPLICATE CHARGES - SPECo POWER	-82,443.01	-6,829.95	-64,458.25
1 930.1	GENERAL ADVERTISING EXPENSE	11,777.59	28,689.26	24,958.62
1 930.2	MISCELLANEOUS EXPENSE	123,408.24	146,965.07	118,402.98
1 930.21	DIRECTORS' EXPENSES	21,870.49	26,937.09	30,675.22
1 930.211	ADVISORY COUNCIL EXPENSE	0.00	0.00	4,927.86
1 930.22	ANNUAL MEETING EXPENSE	0.00	0.00	0.00
1 930.23	DUES/EXPENSES-ASSOC ORGANIZATION	663.05	486.20	510.51
1 930.25	NEWSLETTER EXPENSE	49.68	0.00	0.00
1 930.26	LOBBYING EXPENSE	0.00	0.00	5,215.63
1 930.4	EMPLOYEE SOCIALS-XMAS/PICNIC	8,033.16	13,114.05	19,574.18
1 930.99	ADMIN - TAX CLEARING	5,854.25	2,673.21	3.29
1 931.0	RENTS	6,000.00	3,250.00	9,900.00
1 932.0	MAINTENANCE OF GENERAL PLANT	68,049.28	78,614.55	80,472.70
1 932.1	COMPUTER EQUIPMENT REPAIR	45,751.41	35,759.41	28,394.87
1 932.11	WEBSITE EXPENSES	4,000.00	5,400.03	5,400.04
1 932.5	TRAINING-JANITORIAL	0.00	0.00	0.00
1 998.0	SUSPENSE DEBITS	0.00	0.00	0.00
1 998.1	OPERATING PROFIT CLEARING	-1,144,782.82	-1,994,712.68	-661,620.96
1 998.2	NON-OPERATING PROFIT CLEARING	1,675,715.49	2,135,761.15	2,286,635.59
1 999.0	SUSPENSE CREDITS	0.00	0.00	0.00

**PAYROLL/LABOR**  
**LABOR DISTRIBUTION HISTORY**

**Totals By GL Account**

For Labor Period JAN 2013 TO DEC 2013

Div: 1 - Southern Pioneer

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

**PARAMETERS ENTERED:**

Date Selection: Labor Period

Labor Period: JAN 2013 TO DEC 2013

Work Date: All

Sort By: GL Account

Format: Totals



**Include Secondary Distribution:** Yes

**Employee:** All

**Employee Division:** 1-Southern Pioneer

**Employee Department:** All

**Supervisor:** All

**Pay:** All

**GL Account:** All

**GL Department:** All

**GL Activity:** All

**Work Order:** All

**Job Class:** All

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**Exhibit 11 – Tariff Sheets (Clean and Red-Lined Version)**

**THE STATE CORPORATION COMMISSION OF KANSAS**

Index No. \_\_\_\_\_

SOUTHERN PIONEER ELECTRIC CO.

Schedule:

(Name of Issuing Utility)

Replacing Schedule \_ Sheet

Which was filed

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet of Sheets

Copies of the official tariff sheets are available at offices providing service under the tariffs, and at the governing state or national commission offices. The information available here attempts to be materially the same, but should there be any discrepancies, in all cases the official tariffs on file with the governing commission will hold over these documents.

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: General Rate Index

Replacing Schedule ORIGINAL Sheet 1  
 Which was filed INITIAL

SERVICE AREA  
 (Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

GENERAL RATE INDEX

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

Issued \_\_\_\_\_  
 Month Day Year

Effective \_\_\_\_\_  
 Month Day Year

By \_\_\_\_\_  
 Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: General Rate Index

Replacing Schedule ORIGINAL Sheet 2  
Which was filed INITIAL

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

GENERAL RATE INDEX  
CANCELLED SCHEDULES

<u>DESCRIPTION</u>	<u>SCHEDULE</u>	<u>CANCELLED</u>
Street Lighting Service – Ornamental System .....	92-OSL-25 .....	August 1, 2001
Sports Field Lighting .....	01-SFL-I .....	January 7, 2002
Green Power .....	01-GP .....	January 2002
Voluntary Load Reduction Rider.....	09-VLR .....	June 5, 2009

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 14-RS  
 Replacing Schedule 13-RS Sheet 1  
 Which was filed 11/23/13

SERVICE AREA  
 (Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

RESIDENTIAL SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

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

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

	<u>RESIDENTIAL GENERAL USE</u>	<u>RESIDENTIAL SPACE HEATING</u>
<u>Customer Charge</u>	\$13.77 per meter per month.	\$13.77 per meter per month.
<u>Delivery Charge</u>		
Summer		
All kWh	\$0.11831 per kWh.	\$0.11853 per kWh.
Winter		
0 – 800 kWh	\$0.10731 per kWh.	\$0.10753 per kWh.
801 – 5800 kWh	\$0.10731 per kWh.	\$0.09423 per kWh.
5801 kWh and above	\$0.10731 per kWh.	\$0.10753 per kWh.

Minimum

The minimum bill shall be the customer charge.

ENERGY COST ADJUSTMENT

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

Issued \_\_\_\_\_  
                     Month           Day           Year

Effective \_\_\_\_\_  
                     Month           Day           Year

By \_\_\_\_\_  
                     Stephen J. Epperson                      President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-RS

Replacing Schedule 13-RS Sheet 1  
Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

DEFINITION OF SUMMER AND WINTER BILLING PERIODS

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

SPACE HEATING

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

DELAYED PAYMENT

As per schedule DPC.

RECONNECTION CHARGE

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

TERMS AND CONDITIONS

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: N/A

Replacing Schedule N/A Sheet 1  
Which was filed

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

HELD FOR FUTURE USE

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Signature Title



SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-GSS

Replacing Schedule 13-GSS Sheet 1  
Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

GENERAL SERVICE SMALL

AVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

Customer Charge

\$22.44 per meter per month.

Delivery Charge

Winter  
Bills November 1  
to June 30 inclusive

Summer  
Bills July 1 to  
October 31 inclusive

All kWh per month

\$0.08126 per kWh

\$0.09226 per kWh

Minimum

The minimum bill shall be the customer charge.

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-GSS

Replacing Schedules 13-GSS Sheet 2

Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

ENERGY COST ADJUSTMENT

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

DEMAND

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

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

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

TERMS AND CONDITIONS

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-GSL

Replacing Schedule 13-GSL Sheet 1  
 Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

GENERAL SERVICE LARGE

AVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

Customer Charge

\$41.46 per meter per month.

Demand Charge

Per kW over 9

Winter  
 Bills November 1  
 to June 30 inclusive

\$10.69 per month

Summer  
 Bills July 1 to  
 October 31 inclusive

\$12.69 per month

Delivery Charge

All kWh per month

\$0.07459 per kWh

\$0.07459 per kWh

Minimum

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-GSL

Replacing Schedule 13-GSL Sheet 2

Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

ENERGY COST ADJUSTMENT

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

DEMAND

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

POWER FACTOR

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

PRIMARY SERVICE DISCOUNT

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

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

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

TERMS AND CONDITIONS

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-Rider No. 1

Replacing Schedule 13-Rider No. 1 Sheet 1  
Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

RIDER NO. 1 - SPACE HEATING SERVICE

APPLICABILITY

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

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

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

RATE

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

- a) During the eight (8) consecutive billing months of November 1 through June 30 where customer arranges the wiring so the electric energy used for space heating can be metered separately, all kWh at \$0.07006 plus energy cost adjustment. For electricity used during other periods, the demand and kWh on the separate circuit shall be arithmetically combined for billing purposes with other electric service supplied and billed at the applicable rate.
- b) Where customer has installed and in regular use electric space heating that is not less than thirty percent (30%) of the total connected load, the demand used for billing purposes in the billing months of November 1 through June 30 shall not exceed the highest similarly established in the next preceding billing months of July, August, September, or October.

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 14-Rider No. 1

Replacing Schedule 13-Rider No. 1 Sheet 2

Which was filed 11/23/13

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

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

ENERGY COST ADJUSTMENT

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

HEATING SEASON

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 14-IS

Replacing Schedule 13-IS Sheet 1  
 Which was filed 11/23/13

SERVICE AREA  
 (Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

INDUSTRIAL SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

Customer charge

\$102.15 per meter per month

Winter  
 Bills November 1  
 to June 30 inclusive

Summer  
 Bills July 1 to  
 October 31 inclusive

Demand Charge

Per kW over 10

\$11.18 per month

\$14.18 per month

Delivery Charge

All kWh per month

\$0.06736 per kWh

\$0.06736 per kWh

Minimum

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

Issued \_\_\_\_\_  
 Month Day Year

Effective \_\_\_\_\_  
 Month Day Year

By \_\_\_\_\_  
 Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-IS

Replacing Schedule 13-IS Sheet 2  
Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

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

ENERGY COST ADJUSTMENT

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

DEMAND

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

POWER FACTOR

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

PRIMARY SERVICE DISCOUNT

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

DELAYED PAYMENT

As per Schedule DPC.

CONTRACT PERIOD

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

TERMS AND CONDITIONS

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO



SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-INT

Replacing Schedule 13-INT Sheet 1  
 Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 4 Sheets

INTERRUPTIBLE INDUSTRIAL SERVICE

AVAILABLE

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

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

Customer Charge

\$100.62 per meter per month

Winter  
 Bills November 1  
 to June 30 inclusive

Summer  
 Bills July 1 to  
 October 31 inclusive

Demand Charge

Non-Interruptible

All kW of billing demand \$11.18 per month

\$14.18 per month

Interruptible

All kW of billing demand \$7.00 per month

\$7.00 per month

Penalty

All kW of billing demand \$31.24 per month

\$31.24 per month

Delivery Charge

All kWh per month \$0.06736 per kWh

\$0.06736 per kWh

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-INT

Replacing Schedule 13-INT Sheet 2  
 Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 4 Sheets

Minimum

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

ENERGY COST ADJUSTMENT

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

DEMAND

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

POWER FACTOR

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-INT

Replacing Schedule 13-INT Sheet 3

Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 3 of 4 Sheets

PRIMARY SERVICE DISCOUNT

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

CONTRACT PERIOD

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

TERMS AND CONDITIONS

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

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

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

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

Issued \_\_\_\_\_  
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Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 14-INT

Replacing Schedule 13-INT Sheet 4

Which was filed 11/23/13

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 4 Sheets

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

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

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

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

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-EDR

Replacing Schedule ORIGINAL Sheet 1  
 Which was filed INITIAL

SERVICE AREA  
(Territory to which schedule is applicable)

Sheet 1 of 2 Sheets

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

**ECONOMIC DEVELOPMENT RIDER**  
**(Frozen)**

**PURPOSE**

The purpose of this Rider is to stimulate economic development in the Cooperative's service area which will be characterized by customer's capital investment and expansion and new employment.

**AVAILABILITY**

Available in all territory served by the Cooperative, to qualifying customers who contract for service under schedules GSL or IS. This Rider is available for four (4) years from the date of initial service under this Rider.

Electric service under this Rider is not available in conjunction with service provided pursuant to any other special contract agreements.

**APPLICABILITY**

Upon the request of the customer and acceptance by the Cooperative, the provisions of this rider will be applicable to:

1. New industrial and commercial customers who create employment and contract for more than fifty (50) kW of billing demand, or
2. Existing customers and new owners of existing facilities who invest in new facilities which increase employment and result in an increase in billing demand of fifty (50) kW, or
3. Current or new owners who reopen a facility that has been closed for twelve (12) or more months which results in increased employment and who contracts for at least fifty (50) kW of billing demand.
4. The Economic Development Rider is not applicable to any customer who is directly engaged in the retail trade of rendering goods and services to the general public.
5. The Economic Development Rider is not applicable for new or expanded facilities under construction or otherwise committed to operation prior to the first effective date of this rider.

**RATE DISCOUNT**

Prior to adjustments for energy costs (ECA) and taxes, the customer's net monthly bills less the applicable customer charge calculated in accordance with rate schedule Commercial General Service-Large (GSL), and Industrial Service (IS) will be discounted by:

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-EDR

Replacing Schedule ORIGINAL Sheet 2  
Which was filed INITIAL

SERVICE AREA  
(Territory to which schedule is applicable)

Sheet 2 of 2 Sheets

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

40% during the first contract year  
30% during the second contract year  
20% during the third contract year  
10% during the fourth contract year

After the fourth (4<sup>th</sup>) contract year, the rate discount shall cease.

**CONDITIONS:**

1. For purposes of this Rider, the reductions indicated above in RATE DISCOUNT shall apply as follows:
  - a) For new commercial and industrial customers: the total demand and delivery for service.
  - b) For existing customers: each month determine the demand in excess of the highest actual peak demand established during the twelve (12) billing months previous to the implementation of the Rider. The ratio of the newly established excess demand to the current month total demand applied against the customer's current demand and delivery charges will be the portion of the bill subject to the discount.
2. All provisions set forth in the customer's rate schedule are applicable to the extent they are not superseded by provisions contained in this Rider.
3. It is solely within the discretion of the Cooperative to determine if a customer meets the criteria for receiving service under this Rider. The Cooperative may withdraw this Rider only if the Cooperative determines the requirements of the Rider are not being met.
4. The Cooperative will not require a contribution in aid of construction for standard facilities installed to serve the customer if the Cooperative analysis of expected revenues from the new load on an ongoing basis is determined to be sufficient to justify the required investment in the facilities. Bills for separately metered service to existing customers pursuant to the provisions of this Rider, will be calculated independently of any other service rendered the customer at the same or other locations.
5. Any customer taking service under this Rider which initiates a subsequent qualified expansion may,
  - a) include the load resulting from the subsequent expansion with the amount currently covered by this Rider and discount the resultant total for the remaining life of the existing contract, or
  - b) terminate the existing agreement for the currently qualified load and initiate a new service rider for the subsequent qualified expansion of an existing location.

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-RTP

Replacing Schedule ORIGINAL Sheet 1  
Which was filed INITIAL

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 5 Sheets

REAL-TIME PRICE (RTP) PROGRAM

PURPOSE

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

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

AVAILABILITY

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

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

CHARACTER OF SERVICE

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

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 13-RTP

Replacing Schedule ORIGINAL Sheet 2  
 Which was filed INITIAL

SERVICE AREA  
 (Territory to which schedule is applicable)

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

Sheet 2 of 5 Sheets

MONTHLY RATE

RTP Bill = Base Bill + Incremental Delivery Charge + RTP Service Charge + Reactive Demand Adjustment.

The components of the RTP Bill are defined below.

Base Bill = Standard Tariff Bill +  $\beta$  \* (Standard Tariff Bill -  $\sum_h (P_h^{RTP} * CBL_h)$ )

Standard Tariff Bill is the customer baseline load (CBL, defined below) for the billing month, billed under the current prices of the customer's standard tariff, (the tariff under which the customer was billed prior to joining the RTP program). The Standard Tariff Bill excludes the Reactive Demand Adjustment.

$\beta$  is an adjustment to the Standard Tariff Bill. The Cooperative will offer Basic RTP Service with  $\beta$  equal to zero and may offer Premium RTP Service with  $\beta$  equal to 0.05

Incremental Energy Charge =  $\sum_h P_h^{RTP} * (Actual Load_h - CBL_h)$

$\sum_h$  indicates a summation across all hours in the billing month.

Actual Load<sub>h</sub> is the customer's actual energy use in the hour (kWh).

CBL<sub>h</sub> is the baseline hourly energy use. (See below.)

$P_h^{RTP}$ , the real-time price, is calculated as:

$$P_h^{RTP} = \alpha * MC_h + (1 - \alpha) * P_h^{STD}$$

$MC_h$  is the day-ahead forecast of hourly short-run marginal cost of providing energy to Kansas retail customers, including provisions for line losses. Marginal costs include the marginal cost of real power and operating reserves and a proxy for the marginal cost of transmission. (See below for a description of this proxy.)

$P_h^{STD}$  is the hourly effective delivery charge of the customer's Standard Tariff Bill, calculated from the applicable standard (non-RTP) price schedule. It is the change in the Standard Tariff Bill due to a change in usage and includes both delivery and demand charges.

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson  
President & CEO



SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-RTP

Replacing Schedule ORIGINAL Sheet 3  
 Which was filed INITIAL

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 3 of 5 Sheets

MONTHLY RATE (continued)

$\alpha$  is the weight of marginal cost in defining retail price, with value of 0.8 for regular RTP service and 0.95 for RTP Premium service.

RTP Service Charge = \$223.60 per month for customers whose customer baseline load (CBL) peak demand exceeds five hundred (500) kW for three (3) consecutive months.  
 \$251.55 per month for all other customers.

Reactive Demand Adjustment is the adjustment found in the tariff that served the RTP customer prior to joining RTP. The price of the reactive demand is the current price under that tariff.

CUSTOMER BASELINE LOAD

The customer baseline load (CBL) represents the electricity consumption pattern typical of the RTP customer's operations were they to remain on the standard tariff. The CBL is specific to each individual customer and includes hourly load plus billing aggregates such as peak demand necessary to calculate the base bill under the customer's standard tariff. The CBL is determined in advance of the customer's taking RTP service and is part of the customer's service agreement.

The CBL will be based, whenever possible, on existing load information. The Cooperative reserves the right to adjust the CBL to allow for special circumstances. The CBL is used to ensure revenue neutrality on a customer-specific basis, and must be mutually agreed upon by both the customer and the Cooperative before service commences. The CBL will be in force for the duration of the customer's RTP service agreement.

TRANSMISSION AND DISTRIBUTION

Transmission and distribution charges are currently bundled into Standard Tariff Bill charges.

If the Cooperative is required to either increase the capacity or accelerate its plans for increasing capacity of the transmission or distribution facilities or other equipment necessary to accommodate a customer's increased load, then an additional facilities charge will be assessed.

POWER FACTOR ADJUSTMENT

The Power Factor Adjustment will be billed, where applicable, in accordance with the customer's otherwise applicable, non-RTP, standard tariff. The customer's Standard Tariff Bill does not include any reactive demand charges.

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson  
President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-RTP

Replacing Schedule ORIGINAL Sheet 4  
 Which was filed INITIAL

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 4 of 5 Sheets

**PRICE DISPATCH AND CONFIRMATION**

The Cooperative will transmit prices for each day by 4:00 p.m. of the preceding business day. The Cooperative not responsible for failure of customer to receive and act upon the Price Quote. It is customer's responsibility to inform the Cooperative by 5:00 p.m. of failure to receive the Price Quote. The actions taken by customer based on the Price Quote are customer's responsibility.

**INTERRUPTIBLE CUSTOMERS**

Interruptible customers can participate in RTP service using one (1) of three (3) options:

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

**Option 2: Retain Interruptible Contract but Add a Buy-through Option:** The customer retains their interruptible contract and obtains the privilege of "buying through" their non-interruptible power level at times of interruption at the posted real-time price. The value of the interruptible discount will be reduced by fifty percent (50%). At times of interruptions, the CBL of such a customer will be set to the lesser of the existing CBL value and the customer's non-interruptible power level. The customer will be able to exceed their non-interruptible power level during interruption periods without penalty by purchasing incremental load at the real-time price and will be reimbursed at the same real-time price for reductions below the CBL.

**Option 3: Retain Interruptible Contract:** The Interruption provisions of the rider will continue to apply as stated in the rider. The marginal cost of real power and operating reserves will not be applied to the interruptible portion of the customer's Baseline Load. At times of interruptions, the CBL of such a customer will be set to the lesser of the existing CBL value and the customer's non-interruptible power level.

**PRICE QUOTES FOR FIXED QUANTITIES**

To further manage risks, customers will have the option to contract with the Cooperative for short-term power transactions at a price for pre-specified departures from the customer's previously established CBL. The duration of such contracts is not to exceed six (6) months or be shorter than one (1) week. The Cooperative and customer will mutually agree on the pricing structure and quantities to be used for the Price Quote, including but not limited to, hourly prices, prices by time period or seasons, price caps and floors, collars, etc.

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-RTP

Replacing Schedule ORIGINAL Sheet 5  
 Which was filed INITIAL

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 5 of 5 Sheets

**PRICE QUOTES FOR FIXED QUANTITIES (continued)**

Customer may contract through the Cooperative representative for quotes for fixed power levels at pre-specified fixed quantities. The Cooperative will solicit bids for power from neighboring suppliers that meet customer's schedule, quantities, and pricing structure. Upon agreement by customer a transaction fee of \$150 per contract will be applied to recover costs to initiate, administer, and bill for hedging services.

All power is delivered and titled to the Cooperative and may be directed to meet system emergencies should such a need arise. Reasonable advance notice will be made to Customer and a corresponding credit will be applied to Customer's bill in the event of such occurrences.

**BILL AGGREGATION SERVICE**

Customers will have the choice to aggregate the bills of multiple accounts under the RTP Program for the purposes of the application of the Incremental Energy Charge. Eligible customers will be limited to customers who become active participants in the RTP program who are legally or financially related to one another. The calculation of the aggregated Base Bill will be based on the application of the CBL on a non-aggregated basis for each individual account.

**DURATION OF SERVICE AGREEMENT**

Each service agreement will be served under RTP for a minimum of one (1) year.

**SERVICE AGREEMENT TERMINATION**

Written notice of sixty (60) days in advance must be provided by the customer for termination of the service agreement. Once terminated, readmission will not be allowed for a period of one (1) year. The CBL may be reassessed prior to readmission.

**RULES AND REGULATIONS**

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

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-PAL-SL-I

Replacing Schedule 13-PAL-SL-I Sheet 1  
Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 5 Sheets

PRIVATE AREA/STREET LIGHTING

AVAILABILITY

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

NET MONTHLY RATE

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

See Unmetered Facilities Table.

Plus

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

ENERGY COST ADJUSTMENT

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

SPECIAL TERMS AND CONDITIONS

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

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

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-PAL-SL-I

Replacing Schedule 13-PAL-SL-I Sheet 2

Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 5 Sheets

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

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

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

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

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

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

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

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-PAL-SL-I

Replacing Schedule 13-PAL-SL-I Sheet 3

Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 3 of 5 Sheets

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

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

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

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

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

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

SPECIAL PROVISIONS

A. Residential Subdivision Street Lighting

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

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 14-PAL-SL-I

Replacing Schedule 13-PAL-SL-I Sheet 4

Which was filed 11/23/13

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 5 Sheets

**B. Cities, Municipalities and Governmental Agencies**

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

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

**TERMINATING NOTICE**

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

**GENERAL**

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

**DELAYED PAYMENT**

As per Schedule DPC.

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 14-PAL-SL-I

(Name of Issuing Utility)

Replacing Schedule 13-PAL-SL-I Sheet 5

**SERVICE AREA**

Which was filed 11/23/13

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 5 of 5 Sheets

**MONTHLY RATE – UNMETERED FACILITIES TABLE**

INVESTMENT OPTIONS

Style/Lamp	Lumens	Monthly kWh	INVESTMENT OPTIONS				
			A Cust-0% Co.-100%	B* Cust-25% Co.-75%	C* Cust-50% Co.-50%	D* Cust-75% Co.-25%	E Cust-100% Co.-0%
<b>PRIVATE AREA LIGHT</b>							
<u>On Existing Pole</u>							
100W P.A.L.	7,920	40	\$10.62	-	-	-	\$3.88
150W P.A.L.	13,500	60	\$16.91	-	-	-	\$5.45
200W P.A.L.	22,000	80	\$18.94	-	\$12.71	-	\$6.75
<u>On New Pole (Wood)</u>							
100W P.A.L.	7,920	40	\$17.86	-	-	-	\$4.35
150W P.A.L.	13,500	60	\$19.77	-	-	-	\$5.62
200W P.A.L.	22,000	80	\$21.11	-	-	-	\$6.88
<b>FLOOD LIGHTS</b>							
<u>On Existing Pole</u>							
150W Flood	13,500	60	\$20.08	-	-	-	\$5.65
400W Flood	45,000	160	\$36.54	-	\$24.26	-	\$12.57
1000W Flood M.H.	110,000	402	\$52.79	-	-	-	\$29.50
<u>On New Pole (Wood)</u>							
150W Flood	13,500	60	\$22.72	-	-	-	\$5.85
400W Flood	45,000	160	\$38.59	-	-	-	\$12.75
1000W Flood M.H.	110,000	402	\$72.64	-	-	-	\$28.35
<b>STREET LIGHT</b>							
<u>On Existing Pole</u>							
100W P.A.L. Fixture	7,920	40	\$11.81	-	-	-	\$3.97
150W P.A.L. Fixture	13,500	60	\$13.85	-	-	-	\$5.24
200W P.A.L. Fixture	22,000	80	\$16.99	-	-	-	\$6.61
<u>On New Pole (Wood)</u>							
100W P.A.L. Fixture	7,920	40	\$17.86	-	-	-	\$4.35
150W P.A.L. Fixture	13,500	60	\$19.77	-	-	-	\$5.62
200W P.A.L. Fixture	22,000	80	\$21.11	-	-	-	\$6.88
<b>STREET LIGHT</b>							
<u>On Existing Pole</u>							
100W Cobra Head	7,920	40	\$11.81	-	-	-	\$3.97
150W Cobra Head	13,500	60	\$13.85	-	-	-	\$5.24
200W Cobra Head	22,000	80	\$16.99	-	-	-	\$6.61
250W Cobra Head	27,000	100	\$18.57	-	-	-	\$7.88
400W Cobra Head	45,000	160	\$22.39	-	-	-	\$11.63
<u>On New Pole (Wood)</u>							
100W Cobra Head	7,920	40	\$20.93	-	-	-	\$4.55
150W Cobra Head	13,500	60	\$22.43	-	-	-	\$5.83
200W Cobra Head	22,000	80	\$23.35	-	-	-	\$7.04
250W Cobra Head	27,000	100	\$25.89	-	-	-	\$8.79
400W Cobra Head	45,000	160	\$29.72	-	-	-	\$12.52
<u>On New Pole (Steel)</u>							
100W Cobra Head	7,920	40	\$32.79	-	-	-	\$5.36
150W Cobra Head	13,500	60	\$34.28	-	-	-	\$6.61
200W Cobra Head	22,000	80	\$36.09	-	-	-	\$7.88
250W Cobra Head	27,000	100	\$40.19	-	-	-	\$9.32
400W Cobra Head	45,000	160	\$43.97	-	-	-	\$13.05

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO



SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-DOL-I

Replacing Schedule 13-DOL-I Sheet 1  
Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 6 Sheets

SECURITY (DECORATIVE) LIGHTING SERVICE

AVAILABILITY

Available to individuals, municipalities or other governmental subdivisions, school districts, unincorporated communities and for lighting county streets, major highways and public grounds at secondary voltages.

Available for area lighting using street light equipment installed in accordance with the Company street lighting standards, at the voltage and current of Company's established distribution system for such service, for use in lighting private areas and grounds, for protective, safety and decorative purposes.

NET MONTHLY BILL

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

See Unmetered Facilities Table.

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

ENERGY COST ADJUSTMENT

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

SPECIAL TERMS AND CONDITIONS

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-DOL-I

Replacing Schedule 13-DOL-I Sheet 2

Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 6 Sheets

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

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

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

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

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

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

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

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-DOL-I

Replacing Schedule 13-DOL-I Sheet 3

Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 3 of 6 Sheets

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

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

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

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

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

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

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 14-DOL-I

Replacing Schedule 13-DOL-I Sheet 4

Which was filed 11/23/13

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 6 Sheets

SPECIAL PROVISIONS

A. Residential Subdivision Street Lighting

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

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

B. Cities, Municipalities and Governmental Agencies

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

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

TERMINATING NOTICE

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 14-DOL-I

Replacing Schedule 13-DOL-I Sheet 5

Which was filed 11/23/13

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 5 of 6 Sheets

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 14-DOL-I

Replacing Schedule 13-DOL-I Sheet 6

Which was filed 11/23/13

SERVICE AREA  
 (Territory to which schedule is applicable)

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

Sheet 6 of 6 Sheets

**MONTHLY RATE – UNMETERED FACILITIES TABLE**

**INVESTMENT OPTIONS**

<u>Style/Lamp</u>	<u>Lumens</u>	<u>Monthly kWh</u>	<u>INVESTMENT OPTIONS</u>				
			<u>A</u> Cust-0% Co.-100%	<u>B*</u> Cust-25% Co.-75%	<u>C*</u> Cust-50% Co.-50%	<u>D*</u> Cust-75% Co.-25%	<u>E</u> Cust-100% Co.-0%
<b>ACORN</b> -----							
35W HPS	2,025	14	\$24.76	-	-	-	\$3.52
100W HPS	7,920	40	\$36.05	-	\$20.60	-	\$5.85
250W HPS	27,000	100	\$41.68	-	-	-	\$9.75
<b>SINGLE GLOBE</b> -----							
35W HPS	2,205	14	\$19.10	-	-	-	\$3.13
70W HPS	5,670	28	\$31.41	-	-	-	\$4.81
100W HPS	7,920	40	\$32.46	-	-	-	\$5.62
150W HPS	13,500	60	\$33.95	-	-	-	\$6.89
<b>MULT GLOBE</b> -----							
70W HPS (5)	28,350	140	\$82.65	-	-	-	\$15.84
100W HPS (5)	39,600	200	\$87.77	-	-	-	\$19.73
150W HPS (5)	67,500	300	\$95.35	-	-	-	\$26.06
<b>LANTERN</b> -----							
35W HPS	2,025	14	\$22.32	-	-	-	\$3.37
100W HPS	7,920	40	\$38.95	-	-	-	\$6.03
250W HPS	27,000	100	\$44.27	-	-	-	\$9.91
<b>SHOEBOX</b> -----							
100W HPS	7,920	40	\$45.55	-	-	-	\$6.47
250W HPS	27,000	100	\$50.72	-	-	-	\$10.35
400W HPS	45,000	160	\$55.32	-	-	-	\$14.42
800W HPS	90,000	320	\$75.91	-	-	-	\$25.62

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

Issued \_\_\_\_\_  
 Month Day Year

Effective \_\_\_\_\_  
 Month Day Year

By \_\_\_\_\_  
 Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-PAL-I

Replacing Schedule 13-PAL-I Sheet 1  
 Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 3 Sheets

**CONTROLLED PRIVATE AREA LIGHTING**  
**(FROZEN)**

**AVAILABILITY**

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

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

**NET MONTHLY BILL**

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

<u>Nominal Watt Rating</u>		<u>Monthly kWh</u>		<u>Mercury Vapor</u>		<u>High Pressure Sodium</u>	
<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>
175	100	63	40	\$11.74	\$140.88	\$10.62	\$127.44
400	200	151	80	\$22.39	\$268.68	\$18.94	\$227.28
400 (Flood)	150	151	60	\$24.51	\$294.12	\$20.08	\$240.96
1000 (Flood)	400	355	160	\$45.98	\$551.76	\$36.54	\$438.48

Plus

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-PAL-I

Replacing Schedule 13-PAL-I Sheet 2  
Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

ENERGY COST ADJUSTMENT

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

SPECIAL PROVISIONS

Contracts hereunder are subject to the following special provisions:

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

TERM OF CONTRACT

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO



SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 14-PAL-I

Replacing Schedule 13-PAL-I Sheet 3

Which was filed 11/23/13

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 3 Sheets

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-SL-I

Replacing Schedule 13-SL-I Sheet 1  
 Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

STREET LIGHTING SERVICE  
DUSK TO DAWN  
**(FROZEN)**

AVAILABILITY

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

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

TYPE OF SERVICE

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

RATE

<u>Incandescent</u>	<u>kWh</u>	<u>Rate</u>	<u>Rate per lamp per year</u>
1000 lumen lamps	34	\$5.18	\$62.16
<u>Mercury Vapor</u>			
7000 lumen lamps (clear)	63	\$12.38	\$148.56

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

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-SL-I

Replacing Schedule 13-SL-I Sheet 2

Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

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

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

ENERGY COST ADJUSTMENT

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

TERMS OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 14-OSL-V-I

Replacing Schedule 13-OSL-V-I Sheet 1  
 Which was filed 11/23/13

SERVICE AREA  
 (Territory to which schedule is applicable)

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

Sheet 1 of 3 Sheets

VAPOR STREET LIGHTING SYSTEM  
ORNAMENTAL SYSTEM  
**(FROZEN)**

AVAILABILITY

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

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

NET MONTHLY BILL

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

<u>Nominal Watt Rating</u>		<u>Monthly kWh</u>		<u>Mercury Vapor</u>		<u>High Pressure Sodium</u>	
<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Mercury Vapor</u>	<u>High Pressure Sodium</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>	<u>Monthly Rate/Unit</u>	<u>Annual Rate/Unit</u>
175	100	63	40	\$12.92	\$155.04	\$11.81	\$141.72
250	150	95	60	\$15.54	\$186.48	\$13.85	\$166.20
400	200	151	80	\$20.43	\$245.16	\$16.99	\$203.88

Lamps will normally be controlled by a photo-cell operating lamp from dusk to dawn (approximately 4,000 hours per year). The above rates are to be billed in twelve (12) equal monthly installments based upon lamp size indicated. Lamps shall be enclosed in fixtures designated by the Company and supported upon wood poles with up to six (6) foot mast arms. Mounting heights will be at levels recommended by unit manufacturer for proper light distribution.

ENERGY COST ADJUSTMENT

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

Issued \_\_\_\_\_  
 Month Day Year

Effective \_\_\_\_\_  
 Month Day Year

By \_\_\_\_\_  
 Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-OSL-V-I

Replacing Schedule 13-OSL-V-I Sheet 2

Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

SPECIAL TERMS AND CONDITIONS

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

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

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

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

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

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

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

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

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-OSL-V-I

Replacing Schedule 13-OSL-V-I Sheet 3

Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 3 of 3 Sheets

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

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

MINIMUM MONTHLY CHARGE

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

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-STR

Replacing Schedule 13-STR Sheet 1  
Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 3 Sheets

SUB-TRANSMISSION & TRANSMISSION LEVEL ELECTRIC SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

MONTHLY RATE

Service at 34.5 kilovolts

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

1. CUSTOMER CHARGE @ \$116.52
2. DELIVERY ENERGY CHARGE:
  - a. All kWh @ \$0.00181 per kWh
3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.
4. LOCAL ACCESS CHARGE @ \$2.78 per kW

Service at 115 kilovolts

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

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-STR

Replacing Schedule 13-STR Sheet 2

Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 3 Sheets

ENERGY COST ADJUSTMENT (ECA)

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

MINIMUM BILL

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

BILLING DEMAND

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

POWER FACTOR

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

DELAYED PAYMENT

As per Schedule DPC.

SERVICE TERM

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO



SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 14-STR

Replacing Schedule 13-STR Sheet 3

Which was filed 11/23/13

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 3 Sheets

TERMS AND CONDITIONS

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-M-I  
 Replacing Schedule 13-M-I Sheet 1  
 Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

MUNICIPAL SERVICE

CHARACTER OF SERVICE

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

AVAILABILITY

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

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

NET MONTHLY BILL

Customer Charge

\$13.77 per meter per month

Winter  
 Bills November 1  
 to June 30 inclusive

Summer  
 Bills July 1 to  
 October 31 inclusive

Delivery Charge

All kWh per month

\$0.10330 per kWh

\$0.11430 per kWh

Minimum

The minimum bill shall be the Customer Charge.

ENERGY COST ADJUSTMENT

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

TERM OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-WP

Replacing Schedule 13-WP Sheet 1  
Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

WATER PUMPING SERVICE

AVAILABILITY

This schedule is available for municipal water pumping service.

NET MONTHLY BILL

Customer Charge

\$20.34 per meter per month

Delivery Charge

\$0.10187 per kWh for kWh on bills dated November 1 to June 30, inclusive.  
\$0.11287 per kWh for kWh on bills dated July 1 to October 31, inclusive.

Minimum

The minimum shall be the Customer Charge.

ENERGY COST ADJUSTMENT

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

TERMS OF PAYMENT

As per Schedule DPC.

PRIMARY DISCOUNT

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

TERMS AND CONDITIONS

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 14-IP-I

Replacing Schedule 13-IP-I Sheet 1  
 Which was filed 11/23/13

SERVICE AREA  
 (Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

IRRIGATION SERVICE

AVAILABILITY

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

Demand Charge

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

plus

Delivery Charge

For all bills dated November 1 through June 30 inclusive, per kWh \$0.07484

For all bills dated July 1 through October 31 inclusive, per kWh \$0.08584

MINIMUM CHARGE

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

CONTRACT MINIMUM

Ten (10) horsepower

Issued \_\_\_\_\_  
 Month Day Year

Effective \_\_\_\_\_  
 Month Day Year

By \_\_\_\_\_  
 Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-IP-I

Replacing Schedule 13-IP-I Sheet 2

Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

ENERGY COST ADJUSTMENT

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

EXTENSION POLICY

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

PAYMENT

Minimum charges shall be payable  
- 50% April 1  
- 25% May 1  
- 25% June 1

DELAYED PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 14-CS

Replacing Schedule 13-CS Sheet 1  
Which was filed 11/23/13

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

TEMPORARY SERVICE

AVAILABILITY

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

NET MONTHLY BILL

Delivery Charge

\$0.22003 per kWh used, plus an amount equal to all the costs of installing and removing equipment to render service.

ENERGY COST ADJUSTMENT

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

CONNECTION CHARGE

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

TERMS OF PAYMENT

As per Schedule DPC.

TERMS AND CONDITIONS

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-ECA

Replacing Schedule ORIGINAL Sheet 1  
 Which was filed INITIAL

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

SCHEDULE 13-ECA  
ENERGY COST ADJUSTMENT

APPLICABLE

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

COMPUTATION FORMULA

The rates for energy to which this adjustment is applicable will be increased or decreased by 0.001¢ per kilowatt-hour (kWh) for each 0.001¢ (or major fraction thereof) increase or decrease in the aggregate cost of energy per kWh as computed by the following formula:

$$\frac{C}{S} - B = \text{Adjustment}$$

Where:

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

FREQUENCY OF COMPUTATION

This adjustment amount will be computed once each month.

SETTLEMENT PROVISION

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

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-ECA

Replacing Schedule ORIGINAL Sheet 2

Which was filed INITIAL

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

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

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

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO



SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-NM

Replacing Schedule ORIGINAL Sheet 1  
 Which was filed INITIAL

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 5 Sheets

NET METERING RIDER

**AVAILABILITY**

Net metering service is available under this rider at points on the Company's existing electric distribution system, located within its service area, for Customers operating Renewable Energy Resources. The net metering service is available to Customer-generators on a first-come, first-served basis until the total rated generating capability of all net metering interconnections during a calendar year equals or exceeds one percent of the Company's peak load for the previous calendar year. Upon reaching either of these limits no further net metering service shall be available for that calendar year. This rider shall not be available for any electric service schedule allowing for resale. A Customer-generator shall have the alternative option of interconnecting renewable generation under the Company's Renewable Parallel Generation Rider. However, renewable Customer-generators may not change between the net metering and parallel generation riders without the prior approval of the Company, and such elections shall not be for periods less than one year.

**APPLICABILITY**

This net-metering rider is applicable to Customer-generators with a Company-approved interconnection agreement that are taking service under one the Company's normal rate schedules. This rider is not applicable where the nameplate capability of the Customer's electrical generating system exceeds 200 kilowatts.

**CHARACTER OF SERVICE**

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

**BILLING AND PAYMENT**

The Company shall render a bill for net consumption at approximately 30-day intervals during the Company's normal billing process. Net consumption is defined as the kWh supplied by the Company to the Customer-generator minus kWh supplied by the Customer-generator and returned to the Company's grid during the billing period. Any net consumption shall be valued as follows:

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

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-NM

Replacing Schedule ORIGINAL Sheet 2  
 Which was filed INITIAL

SERVICE AREA  
(Territory to which schedule is applicable)

Sheet 2 of 5 Sheets

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

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

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

**DEFINITIONS**

**Customer-generator:**

- The owner or operator of a qualified electric energy generation unit which:
- (a) Is powered by a Renewable Energy Resource as defined by Kansas state statutes (see definition below);
  - (b) Has an electrical generating capacity of not more than 200 kilowatts;
  - (c) Is located on a premises owned, operated, leased, or otherwise controlled by the Customer-generator;
  - (d) Is interconnected and operates in parallel phase and synchronization with the Company;
  - (e) Is intended primarily to offset part or all of the Customer-generator's own electrical energy requirements;
  - (f) Meets all applicable safety, performance, interconnection, and reliability standards established by the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers, Underwriters Laboratories, the Federal Energy Regulatory Commission, and any local governing authorities; and
  - (g) Contains a mechanism that automatically disables the unit and interrupts the flow of electricity back onto the Company's electric lines in the event that service to the Customer-generator is interrupted.

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

**Renewable Energy Resources:**

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

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson  
President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-NM

Replacing Schedule ORIGINAL Sheet 3

Which was filed INITIAL

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 3 of 5 Sheets

**Net metering:**

A bi-directional metering process using equipment sufficient to measure the difference between the electrical energy supplied to a Customer-generator by Company and the electrical energy supplied by the Customer-generator to the Company over an applicable billing period.

**Peak load:**

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

**TERMS AND CONDITIONS**

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

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson  
President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-NM

Replacing Schedule ORIGINAL Sheet 4

Which was filed INITIAL

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

Sheet 4 of 5 Sheets

- 6. The Customer shall notify the Company prior to the initial energizing and start-up testing of the Customer-owned generator, and the Company shall have the right to have a representative present at said test.
- 7. If harmonics, voltage fluctuations, or other disruptive problems on the Company's system are directly attributable to the operation of the Customer's system, such problem(s) shall be corrected at the Customer's expense.
- 8. No Customer's generating system shall damage the Company's system or equipment or present an undue hazard to Company personnel. The Company shall not be liable directly or indirectly for permitting or continuing to allow an attachment of a net metered facility or for the acts or omissions of a Customer-generator that cause loss or injury, including death, to any third party. The Customer-generator agrees to hold the Company harmless from injury or property damage incurred by any person and arising out of the ownership, operation, maintenance, or use of the Customer's electrical generation facility and to indemnify the Company against all liability and expense related thereto.
- 9. Prior to installing and interconnecting a Renewable Energy Resource the Customer shall enter into a standard interconnection contract with the Company setting forth the conditions related to technical and safety aspects of parallel generation.
- 10. Service under this Net Metering Rider is subject to the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations and subsequent modifications thereto.
- 11. The Customer-generator shall, at its own expense, maintain in force general liability insurance without any exclusion for liabilities related to the interconnection. The amount of such insurance shall be sufficient to insure against all reasonably foreseeable direct liabilities given the size and nature of the generating equipment being interconnected, the interconnection itself and the characteristics of the system to which the interconnection is made. For Renewable Energy Resource systems having a maximum nameplate generating capability of 10 kW or less, a Customer-generator whose system meets the standards specified in Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations shall not be required to install additional controls, perform or pay for additional tests or distribution equipment or purchase additional liability insurance other than such general liability insurance. For Renewable Energy Resource systems having a maximum nameplate generating capability of greater than 10 kW, the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations shall: (1) Set forth safety, performance and reliability standards and insurance requirements; and (2) establish the qualifications for exemption from a requirement to install additional controls, perform or pay for additional tests or distribution equipment or purchase additional liability insurance.

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 13-NM

(Name of Issuing Utility)

Replacing Schedule ORIGINAL Sheet 5

SERVICE AREA

Which was filed INITIAL

(Territory to which schedule is applicable)

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

Sheet 5 of 5 Sheets

12. Applications by a Customer-generator for interconnection of the qualified generation unit to the distribution system shall be accompanied by the plan for the Customer-generator's electrical generating system, including, but not limited to, a wiring diagram and specifications for the generating unit, and shall be reviewed and responded to by the Company within 30 days after receipt for systems of 10 kilowatts or less and within 90 days after receipt for all other systems. Prior to the interconnection of the qualified generation unit to the Company's system, the Customer-generator shall furnish the Company a certification from a qualified professional electrician or engineer that the installation meets the requirements of Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations. If the application for interconnection is approved by the Company and the Customer-generator does not complete the interconnection within one year after receipt of notice of the approval, the approval shall expire and the Customer-generator shall be responsible for filing a new application. Upon the change in ownership of a qualified Renewable Energy Resource, the new Customer-generator shall be responsible for filing a new application under this section.

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-PGS-QF

Replacing Schedule ORIGINAL Sheet 1  
 Which was filed INITIAL

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 4 Sheets

PARALLEL GENERATION RIDER – QUALIFYING FACILITY

**AVAILABILITY**

Service is available under this rider at points on the Company's existing electric distribution system, located within its service area, for Customers operating Qualifying Facilities. Service under this rider is not applicable to standby or resale electric service.

**APPLICABILITY**

This rider is applicable to Customer-generators with a Company-approved interconnection agreement that is taking service under one the Company's normal rate schedules.

**CHARACTER OF SERVICE**

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

**BILLING AND PAYMENT**

The Company shall render a bill for consumption at approximately 30-day intervals during the Company's normal billing process. Billing by the Company to the Customer shall be in accordance with the applicable rate schedule. For electrical energy delivered by the Customer to the Company from the Customer's Qualifying Facility, the Company shall pay one-hundred percent (100%) of the Company's actual cost of purchased energy and fossil fuel burned in generation as calculated in the Energy Cost Adjustment (ECA) filing for the period(s) in which energy was delivered to the Company. At Company's discretion, such amount shall be credited to Customer's account or paid at least annually.

**DEFINITIONS**

Customer-generator:

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

- (a) Is powered by a "Qualifying Facility" for co-generation or small power production as defined in Subpart B of the Public Utility Regulatory Policies Act of 1978 (PURPA), and 18 CFR Part 292;
- (b) Is located on a premises owned, operated, leased, or otherwise controlled by the Customer-generator;
- (c) Is interconnected and operates in parallel phase and synchronization with the Company;
- (d) Is appropriately sized for the Customer-generator's anticipated electric load;
- (e) Meets all applicable safety, performance, interconnection, and reliability standards established by the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers,

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson  
President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
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Schedule: 13-PGS-QF

Replacing Schedule ORIGINAL Sheet 2  
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Underwriters Laboratories, the Federal Energy Regulatory Commission, and any local governing authorities; and (f) Contains a mechanism that automatically disables the unit and interrupts the flow of electricity back onto the Company's electric lines in the event that service to the Customer-generator is interrupted.

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

**TERMS AND CONDITIONS**

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

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Effective November 21 2013  
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By Stephen J. Epperson President & CEO

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Schedule: 13-PGS-QF

Replacing Schedule ORIGINAL Sheet 3  
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No supplement or separate understanding shall modify the tariff as shown hereon.

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- 6. The Customer shall notify the Company prior to the initial energizing and start-up testing of the Customer-owned generator, and the Company shall have the right to have a representative present at said test.
- 7. If harmonics, voltage fluctuations, or other disruptive problems on the Company's system are directly attributable to the operation of the Customer's system, such problem(s) shall be corrected at the Customer's expense.
- 8. No Customer's generating system shall damage the Company's system or equipment or present an undue hazard to Company personnel. The Company shall not be liable directly or indirectly for permitting or continuing to allow an attachment of a Qualifying Facility or for the acts or omissions of a Customer-generator that cause loss or injury, including death, to any third party. The Customer-generator agrees to hold the Company harmless from injury or property damage incurred by any person and arising out of the ownership, operation, maintenance, or use of the parallel generation facility and to indemnify the Company against all liability and expense related thereto.
- 9. Prior to installing and interconnecting a Qualifying Facility the Customer shall enter into a standard interconnection contract with the Company setting forth the conditions related to technical and safety aspects of parallel generation.
- 10. Service under this rider is subject to the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations and subsequent modifications thereto.
- 11. The Customer-generator shall, at its own expense, maintain in force general liability insurance without any exclusion for liabilities related to the interconnection. The amount of such insurance shall be sufficient to insure against all reasonably foreseeable direct liabilities given the size and nature of the generating equipment being interconnected, the interconnection itself and the characteristics of the system to which the interconnection is made, and in no event may be less than specified in the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations.
- 12. Applications by a Customer-generator for interconnection of the qualified generation unit to the distribution system shall be accompanied by the plan for the Customer-generator's electrical generating system, including, but not limited to, a wiring diagram and specifications for the generating unit, and shall be reviewed and responded to by the Company within 30 days after receipt for systems of 10 kilowatts or less and within 90 days after receipt for all other systems. Prior to the interconnection of the qualified generation unit to the supplier's system, the Customer-generator shall furnish the Company a certification from a qualified professional electrician or engineer that the installation meets the requirements of Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations. If the application for interconnection is approved by the Company and the Customer-generator does not complete the interconnection within one year after receipt of notice of the approval, the approval shall

Issued November 21 2013  
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Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO



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Schedule: 13-PGS-QF

Replacing Schedule ORIGINAL Sheet 4

Which was filed INITIAL

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

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expire and the Customer-generator shall be responsible for filing a new application. Upon the change in ownership of a qualified Renewable Energy Resource, the new Customer-generator shall be responsible for filing a new application under this section.

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By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
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Schedule: 13-PGS-R

Replacing Schedule ORIGINAL Sheet 1  
 Which was filed INITIAL

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 4 Sheets

PARALLEL GENERATION RIDER - RENEWABLE

**AVAILABILITY**

Service is available under this rider at points on the Company's existing electric distribution system, located within its service area, for Customers operating Renewable Energy Resources. The service is available to Customer-generators on a first-come, first-served basis until the total rated generating capability of all interconnections under this rider equals or exceeds four percent of the Company's peak load for the previous calendar year. Upon reaching this limit, no further service shall be available under this rider. This rider shall not be available for any electric service schedule allowing for resale. A qualifying Customer-generator shall have the alternative option of interconnecting renewable generation under the Company's Net Metering Rider. However, renewable Customer-generators may not change between the net metering and parallel generation riders without the prior approval of the Company, and such elections shall not be for periods less than one year.

**APPLICABILITY**

This rider is applicable to Customer-generators with a Company-approved interconnection agreement that are taking service under one of the Company's normal rate schedules. This rider is not applicable where the nameplate capability of the Customer's electrical generating system exceeds 25 kilowatts for residential customers, 200 kilowatts for commercial customers and 1,500 kilowatts for Dodge City Community College.

**CHARACTER OF SERVICE**

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

**BILLING AND PAYMENT**

The Company shall render a bill for consumption at approximately 30-day intervals during the Company's normal billing process. Billing by the Company to the Customer shall be in accordance with the applicable rate schedule. For electrical energy delivered by the Customer to the Company from the Renewable Energy Resource, the Company shall pay 150% of the Company's actual cost of purchased energy and fuel burned in generation as calculated in the Energy Cost Adjustment (ECA) filing for the period(s) in which energy was delivered to the Company. At Company's discretion, such amount shall be credited to Customer's account or paid at least annually.

Issued November 21 2013  
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Schedule: 13-PGS-R

Replacing Schedule ORIGINAL Sheet 2  
 Which was filed INITIAL

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

Sheet 2 of 4 Sheets

**DEFINITIONS**

**Customer-generator:**

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

- (a) Is powered by a Renewable Energy Resource as defined by Kansas state statutes (see definition below);
- (b) Has an electrical generating capacity of twenty-five kilowatts or less for residential customers or 200 kilowatts or less for commercial customers; and 1,500 kilowatts or less for Dodge City Community College.
- (c) Is located on a premises owned, operated, leased, or otherwise controlled by the Customer-generator;
- (d) Is interconnected and operates in parallel phase and synchronization with the Company;
- (e) Is appropriately sized for the Customer-generator's anticipated electric load;
- (f) Meets all applicable safety, performance, interconnection, and reliability standards established by the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers, Underwriters Laboratories, the Federal Energy Regulatory Commission, and any local governing authorities; and
- (g) Contains a mechanism that automatically disables the unit and interrupts the flow of electricity back onto the Company's electric lines in the event that service to the Customer-generator is interrupted.

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

**Renewable Energy Resources:**

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

**Peak load:**

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

**TERMS AND CONDITIONS**

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

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Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-PGS-R

Replacing Schedule ORIGINAL Sheet 3

Which was filed INITIAL

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

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2. The Company shall have the right to require the Customer, at certain times and as electric operating conditions warrant, to limit the production of electrical energy from the generating facility to an amount no greater than the load at the Customer's facility of which the generating facility is a part.
3. The Customer shall furnish, install, operate and maintain in good order and repair without cost to the Company such relays, locks and seals, breakers, automatic synchronizers, disconnecting devices, and other control and protective devices as shall be designated by the Company as being required as suitable for the operation of the generator in parallel with the Company's system.
4. The Customer shall install and maintain a visible, manual disconnect switch. This manual switch must have the capability to be locked out by Company personnel to isolate the Company's facilities in the event of an electrical outage on the Company's transmission and distribution facilities serving the Customer. This isolating device shall also serve as a means of isolation for the Customer's equipment during any Customer maintenance activities, routine outages or emergencies. The Company shall give notice to the Customer before a manual switch is locked or an isolating device used, if possible; and otherwise shall give notice as soon as practicable after locking or isolating the Customer's facilities.
5. The Customer shall reimburse the Company for any equipment, facilities, protective equipment or upgrades required solely as a result of the installation by the Customer of generation in parallel with the Company's system.
6. The Customer shall notify the Company prior to the initial energizing and start-up testing of the Customer-owned generator, and the Company shall have the right to have a representative present at said test.
7. If harmonics, voltage fluctuations, or other disruptive problems on the Company's system are directly attributable to the operation of the Customer's system, such problem(s) shall be corrected at the Customer's expense.
8. No Customer's generating system shall damage the Company's system or equipment or present an undue hazard to Company personnel. The Company shall not be liable directly or indirectly for permitting or continuing to allow an attachment of a Customer-generator facility or for the acts or omissions of a Customer-generator that cause loss or injury, including death, to any third party. The Customer-generator agrees to hold the Company harmless from injury or property damage incurred by any person and arising out of the ownership, operation, maintenance, or use of the parallel generation facility and to indemnify the Company against all liability and expense related thereto.
9. Prior to installing and interconnecting a Renewable Energy Resource the Customer shall enter into a standard interconnection contract with the Company setting forth the conditions related to technical and safety aspects of parallel generation.

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.  
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Schedule: 13-PGS-R

Replacing Schedule ORIGINAL Sheet 4

Which was filed INITIAL

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

Sheet 4 of 4 Sheets

- 10. Service under this rider is subject to the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations and subsequent modifications thereto.
- 11. The Customer-generator shall, at its own expense, maintain in force general liability insurance without any exclusion for liabilities related to the interconnection. The amount of such insurance shall be sufficient to insure against all reasonably foreseeable direct liabilities given the size and nature of the generating equipment being interconnected, the interconnection itself and the characteristics of the system to which the interconnection is made. For Renewable Energy Resource systems having a maximum nameplate generating capability of 10 kW or less, a Customer-generator whose system meets the standards specified in Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations shall not be required to install additional controls, perform or pay for additional tests or distribution equipment or purchase additional liability insurance other than such general liability insurance. For Renewable Energy Resource systems having a maximum nameplate generating capability of greater than 10 kW, the Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations shall: (1) Set forth safety, performance and reliability standards and insurance requirements; and (2) establish the qualifications for exemption from a requirement to install additional controls, perform or pay for additional tests or distribution equipment or purchase additional liability insurance.
- 12. Applications by a Customer-generator for interconnection of the qualified generation unit to the distribution system shall be accompanied by the plan for the Customer-generator's electrical generating system, including, but not limited to, a wiring diagram and specifications for the generating unit, and shall be reviewed and responded to by the Company within 30 days after receipt for systems of 10 kilowatts or less and within 90 days after receipt for all other systems. Prior to the interconnection of the qualified generation unit to the Company's system, the Customer-generator shall furnish the Company a certification from a qualified professional electrician or engineer that the installation meets the requirements of Company's Parallel Generation Interconnection Regulations found in the Company's approved rules and regulations. If the application for interconnection is approved by the Company and the Customer-generator does not complete the interconnection within one year after receipt of notice of the approval, the approval shall expire and the Customer-generator shall be responsible for filing a new application. Upon the change in ownership of a qualified Renewable Energy Resource, the new Customer-generator shall be responsible for filing a new application under this section.

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Effective November 21 2013  
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By Stephen J. Epperson President & CEO

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Schedule: 13-LAC  
 Original Schedule \_\_\_\_\_ Sheet 1

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

LOCAL ACCESS DELIVERY SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

MONTHLY RATE

Demand Charge @ \$2.78 per kW.

MONTHLY BILLING DEMAND

When service is provided in association with network service, the Monthly Billing Demand shall be defined as the Customer's kilowatt contribution to the maximum hourly demand coincident with Southern Pioneer's monthly Local Access Delivery System peak in the billing month, as measured at the low side of the delivery point. For other local access service (including, but not limited to, point-to-point transmission service requiring local access service and service reservations), Monthly Billing Demand shall be the greater of the Customer's service request or actual maximum monthly demand.

LOSSES

Real Power Losses are associated with all Local Access Delivery service. The Local Access Delivery customer is responsible for replacing losses associated with all transmission service as calculated by MKEC or paying MKEC for the Real Power Losses at MKEC's wholesale rate. The applicable Real Power Loss factor for the entire service area is as follows:

LOSS FACTOR

1.86 percent of energy as measured at delivery point.

DELAYED PAYMENT

As per schedule DPC.

Issued November 21 2013  
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Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO

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Original Schedule \_\_\_\_\_ Sheet 2

SERVICE AREA

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

Sheet 2 of 2 Sheets

TERMS AND CONDITIONS

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

Issued November 21 2013  
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Effective November 21 2013  
Month Day Year

By Stephen J. Epperson President & CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-PTR

Replacing Schedule ORIGINAL

Which was filed INITIAL

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 1 Sheets

PROPERTY TAX SURCHARGE

**APPLICABILITY**

This rider is applicable to all power and energy sold to Mid-Kansas Southern Pioneer Division customers located in the Mid-Kansas territory

**RATE**

The rate for the property tax surcharge hereunder shall be \$0.001359 per kwh charged to retail customers, \$0.000022 per kwh charged to STR customers and \$0.17 per kw charged to local access customers.

**EFFECTIVE DATE**

This rate schedule shall become effective on the first month following Commission approval.

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By Stephen J. Epperson President & CEO



## **Exhibit 12 – Excel Sheets**

Please reference the fully functional populated spreadsheet provided under Exhibit 3.

## **Exhibit 13 – Consumer Advisory Council Meeting Minutes**

The contents of this exhibit contain confidentially-designated, sensitive business information and have been redacted from this filing.