

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

In the Matter of the Annual Filing of Southern )  
Pioneer Electric Company for Approval to Make )  
Certain Changes to Its Charges for Electric )  
Services, Pursuant to the Consolidated Formula ) Docket No. 24-SPEE-\_\_\_\_\_-RTS  
Based Ratemaking Plan Approved in Docket No. )  
19-SPEE-240-MIS )

Enclosed for the Commission’s review is Southern Pioneer’s Application for Approval of Rate Adjustments and Request For Discovery and Protective Order. The following is marked CONFIDENTIAL:

Application, Exhibit 3, (WP1). For confidentiality of privacy and competitive purposes, customer names have been redacted.

Application, Exhibit 5. This information is confidential because it contains employee compensation information.

Application, Exhibit 8. This information is confidential because it contains employee compensation information.

Application, Exhibit 9. This information is confidential because it contains employee compensation information.

**Public Version**

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**APPLICATION AND EXHIBITS  
OF  
SOUTHERN PIONEER ELECTRIC COMPANY**

May 1, 2024

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

In the Matter of the Annual Filing of Southern )  
Pioneer Electric Company for Approval to Make )  
Certain Changes to Its Charges for Electric )  
Services, Pursuant to the Consolidated Formula ) Docket No. 24-SPEE-\_\_\_\_\_-RTS  
Based Ratemaking Plan Approved in Docket No. )  
19-SPEE-240-MIS )

**APPLICATION FOR APPROVAL OF RATE ADJUSTMENTS AND REQUEST FOR  
DISCOVERY AND PROTECTIVE ORDER**

Southern Pioneer Electric Company, (“Southern Pioneer”), pursuant to K.S.A. §66-117 and in accordance with the *Order Approving Settlement* of the State Corporation Commission of the State of Kansas (“Commission” or “KCC”) issued on August 11, 2020 in Docket No. 19-SPEE-240-MIS (“19-240 Order” and “19-240 Docket”), hereby files its fourth annual rate adjustment under its Consolidated Formula Based Ratemaking Plan (“Consolidated FBR Plan”). This Application includes the annual adjustment to Southern Pioneer’s retail rates and its wholesale Local Access Delivery Service (“LADS”) rates for service over Southern Pioneer’s 34.5kV sub-transmission system.

**I. INTRODUCTION**

1. Southern Pioneer is a Kansas Corporation not-for-profit utility with its principal place of business located in Ulysses, Kansas with distribution and customer service offices in Liberal and Medicine Lodge, Kansas. Southern Pioneer is regulated by the Commission and is a wholly owned subsidiary of Pioneer Electric Cooperative, Inc., a not-for-profit Kansas member-owned electric cooperative not subject to Commission regulation for ratemaking purposes.

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2. In addition to undersigned counsel, pleadings, documents, and correspondence in this docket should be sent to:

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Southern Pioneer Electric Company  
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## II. BACKGROUND

3. The Commission's Order in the 19-240 Docket approved a settlement reached by the parties for annual updates to retail rates and annual updates to LADS rates on the 34.5kV Facilities. The terms relevant to this proceeding include the following:

- A Consolidated FBR Plan combining the previously separate FBR's programs for a five (5) year period.
- Continuation of the protocols adopted in the initial FBR plans without modification.

For the Commission's convenience, those FBR Plan Protocols ("Protocols") are attached to this Application as **Exhibit 1**.<sup>1</sup>

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<sup>1</sup> The blank templates in the Protocols are not included in **Exhibit 1**.



- A DSC target ratio under the Consolidated FBR Plan of 1.60.
- A Distribution Equity Test with a limitation of 15% Distribution Equity (total equity and total assets less equity/investment from associated organizations).
- Adjustments to Southern Pioneer's retail rates under the Consolidated FBR Plan to be allocated consistent with the manner of allocation contained in the initial FBR plans.<sup>2</sup>
- Southern Pioneer's average cost of power from its CCOS submitted in its most recent rate case in the 20-169 Docket is to be used.<sup>3</sup>

4. On May 3, 2021, May 2, 2022, and May 1, 2023, in accordance with the Consolidated FBR Plan Protocols, Southern Pioneer made its first, second, and third Annual Filings under the approved Consolidated FBR Plan, in Docket Nos. 21-SPEE-411-RTS (“21-411 Docket”), 22-SPEE-501-TAR (“22-501 Docket”), and 23-SPEE-792-RTS (“Docket 23-792”), respectively. The Commission issued its Final Orders in the 21-411 Docket, 22-501 Docket, and 23-792 Docket, finding that the record was sufficient for the Commission to make its determination in the matter without the need for an evidentiary hearing, as contemplated under the Consolidated FBR Plan Protocols. Southern Pioneer now hereby submits its fourth Annual Filing under the Consolidated FBR Plan.

## **II. OVERVIEW OF APPLICATION**

### **A. Distribution Rate Adjustment**

5. To achieve the agreed target of 1.60 DSC for the distribution-only portion of Southern Pioneer’s utility system using the Protocols, an overall revenue increase of \$718,640, or

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<sup>2</sup> Subject to any modifications approved by the Commission in Southern Pioneer’s pending rate design case in Docket No. 23-SPEE-415-RTS (“23-415 Docket”).

<sup>3</sup> See footnote 5.

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1.1 percent, is required. The proposed revenue increase for Southern Pioneer's distribution system requested in this Application is just and reasonable and is necessary to assure compliance with the Commission-approved Consolidated FBR Plan.

### **B. 34.5kV Rate Adjustment**

6. To achieve the required revenue requirement for the 34.5kV Facilities portion of Southern Pioneer's utility system in accordance with the Protocols, an overall revenue increase of approximately \$281,487, or about 7.4 percent, is required. Applying this revenue requirement on a load ratio share ("LRS"), approximately \$85,294, or about 30 percent, is applicable to Southern Pioneer's wholesale LADS customers, and the remaining approximate \$196,193, or about 70 percent, is applicable to those Southern Pioneer retail consumers taking service over the 34.5kV Facilities. The resultant proposed wholesale LADS rate is \$4.34/kW. The proposed increase for the Southern Pioneer's 34.5kV system requested in this Application is just and reasonable and is necessary to assure compliance with the Commission-approved Consolidated FBR Plan.

### **C. Combined Distribution and 34.5 kV Rate Adjustment**

7. The aggregate retail revenue increase when combining the distribution system and 34.5 kV Facilities results in \$914,833, or 1.4%, allocated to the retail rate schedules and implemented as a per kWh adjustment, consistent with the Protocols.

8. Protocols require certain information to be filed with each annual adjustment. Consistent with those Protocols, this Application includes the following Exhibits:

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- Exhibit 1 Southern Pioneer FBR Plan Protocols**
- Exhibit 2 Form 7 – 2023 (Test Year), 2022 and 2021 Years**
- Exhibit 3 FBR Template**
- Exhibit 4 Trial Balances (2021-2023)**
- Exhibit 5 Payroll Journal (2021-2023)**
- Exhibit 6 Operating Budget (2021-2023)**
- Exhibit 7 Material Changes in Cost of Service**
- Exhibit 8 Allocation of Costs or Billed Charges by Pioneer Electric to Southern Pioneer Electric**
- Exhibit 9 Southern Pioneer Total Employee Compensation Expense**
- Exhibit 10 Calculation of CFC Ratios 87 and 110 (2021-2023)**
- Exhibit 11 Supplemental Schedules**
- Exhibit 12 List of Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties, Fines and Entertainment Incurred During Test Year**
- Exhibit 13 Tariff Sheets (Clean and Red-Lined Version)**
- Exhibit 14 Consumer Advisory Council Comments**

9. The tariff sheets contained in **Exhibit 13** reflect the proposed increases from this Application. They will need to be modified based upon the Commission’s Order in the 24-415 Docket, expected to be issued on or before July 30, 2024.

10. Direct Testimony supporting the Application is being filed concurrently with this Application. It includes the following:

DIRECT TESTIMONY	TOPICS
<p>Richard J. Macke  Vice President of Economics, Rates, and Business Planning for Power Systems Engineering, Inc.</p>	<ul style="list-style-type: none"> <li>• Historical information on Southern Pioneer.</li> <li>• Presentation of comments from the Southern Pioneer Consumer Advisory Council (“Council”) as it relates to the implementation of the adjustments proposed in this Application, as required by the Protocols.</li> <li>• Explanation of the 1.6 DSC and the 15% equity cap in the FBR Plan.</li> <li>• Explanation of adjustments made to Exhibit 3 including adjustments for advertising, dues, donations, and charitable contributions, adjustments approved in the Protocols, and other miscellaneous adjustments.</li> <li>• Southern Pioneer’s distribution system revenue adjustment and the corresponding allocation to the retail rate classes.</li> <li>• Southern Pioneer’s 34.5kV system Revenue Requirement, resultant wholesale LADS rate, and the corresponding allocation of the retail portion of the 34.5kV FBR increase to the retail rate classes.</li> <li>• The net-impact of the proposed adjustments to all retail rate classes and 34.5kV customers, and the corresponding proposed combined rate tariffs.</li> </ul>

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11. Under the Protocols, Southern Pioneer is required to provide this filing to the parties of record in the 19-240 Docket.<sup>4</sup> In light of the compressed 90-day schedule<sup>5</sup>, and in an attempt to bring efficiency to the regulatory review process, Southern Pioneer will make available to these parties who have executed a non-disclosure agreement, electronic working copies of the filing Exhibits listed above at the KCC's secure "Core Share" or other similar document sharing website.<sup>6</sup> All other requested information will be managed in accordance with the Commission's Discovery and Protective Orders.

12. To facilitate discovery and the processing of this docket under the compressed schedule, Southern Pioneer respectfully requests that the Commission immediately issue a Discovery Order and a Protective Order in this matter.

WHEREFORE, Southern Pioneer hereby requests the Commission (1) approve this Application and permit Southern Pioneer's revised schedules of rates for electric service to become effective as proposed and as to be adjusted as a result of the outcome of the pending 24-415 Docket, (2) immediately issue a Discovery Order and Protective Order to facilitate discovery efforts, (3) issue an order in this docket within 90 days, or later (up to 120 days) if the Southern Pioneer Consolidated FBR Annual Update filing proceeds to an evidentiary hearing; and (4) grant such other and further relief as it deems just and reasonable.

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<sup>4</sup> Protocols, B. Process, "The Annual Update filing will be provided to all parties of record in Docket No. 19-SPEE-240-MIS".

<sup>5</sup> The 90 day timeline can be extended to 120 days if the matter goes to an evidentiary hearing. Section B of the Protocols sets out the 90/120 day timeline.

<sup>6</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.

Respectfully submitted,

*/s/ Glenda Cafer*

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**ATTORNEYS FOR SOUTHERN PIONEER**

STATE OF KANSAS            )  
  ) ss:  
COUNTY OF SHAWNEE    )

**VERIFICATION**

I, Glenda Cafer, verify under penalty of perjury that I have caused the foregoing pleading to be prepared; that I have read and reviewed the same; and that the contents thereof are true and correct to the best of my information, knowledge, and belief.

*Glenda Cafer*\_\_\_\_\_

## **Exhibit 1**

### **Southern Pioneer FBR Plan Protocols**



**Southern Pioneer FBR Plan Protocols**

**A. PURPOSE**

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

**B. PROCESS**

No later than May 1 (or the next Business Day when the Commission's offices are open if May 1 is not a Business Day) of each year, in accordance with its Commission-approved FBR Plan, Southern Pioneer Electric Company ("Southern Pioneer") shall submit its FBR Plan "Annual Update" filing for the calendar year just ended ("Test Year") in accordance with the procedures and calculations set forth herein (such date of submittal being the "Filing Date"). The Annual Update filing will be provided to all parties of record in Docket No. 19-SPEE-240-MIS.

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

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

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

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

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

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

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

### **C. CUSTOMER NOTIFICATION**

The Southern Pioneer Consumer Advisory Council shall be consulted prior to each Annual Update to obtain their input regarding the application and its impact on customers. A summary

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

1. The date the filing was made with the Commission and the docket number assigned.
2. The amount of the revenue adjustment presented.
3. As applicable, the resulting rate impact on wholesale LADS customers and each individual retail rate class as contained in the filing.
4. A statement explaining that the rate adjustment is being made pursuant to the FBR Plan, with a cite to Docket No. 19-SPEE-240-MIS and the date of the Commission's Order approving the FBR Plan.
5. A Southern Pioneer contact person and phone number for questions.
6. An explicit statement as follows: If you have questions or complaints, please contact the Kansas Corporation Commission, Office of Public Affairs and Consumer Protection at [public.affairs@kcc.ks.gov](mailto:public.affairs@kcc.ks.gov), or call 1(800)662-0027. Questions and/or complaints should reference Docket No. XX:XXX (to include applicable Docket No.).

#### **D. TERM**

The initial filing under this FBR Plan will occur in 2021. Every five years while the Plan is in effect, Southern Pioneer will file with the Commission a request to continue with the FBR Plan for another five years, and provide the Commission with support and the rationale for its position in a separate application and docket. In this separate application, Southern Pioneer shall file testimony explaining the rationale for requesting the continuation of the FBR Plan and any proposed changes to the Plan. The testimony shall also include exhibits that illustrate any proposed changes to the FBR template. Other parties will have the opportunity at that time to respond as to whether the Plan should continue and the changes, if any, proposed by Southern Pioneer, and will be able to submit any additional changes they believe should be considered for the continuation of the Plan, if any. As long as it continues, the FBR Plan shall be a part of the Commission regulatory process as it applies to Southern Pioneer. This plan is subject to future changes in Kansas law as it pertains to the ability of the Commission to regulate Southern Pioneer. Should Southern Pioneer become unregulated by the Commission, the FBR Plan shall no longer be valid.

#### **E. DEBT SERVICE COVERAGE PARAMETERS AND EQUITY TEST**

##### **1. DSC Parameters**

The DSC determined in the formula will be evaluated based upon a Modified Debt Service ("MDSC") ratio of 1.6 calculated using a CoBank-specific formula. If the Company's forecast for any year indicates that the CoBank minimum loan covenant of a 1.35 DSC will not be attained using the 1.6 DSC level, then the Company will notify Staff at its earliest opportunity that the application will include an additional amount of increase to bring the DSC to the 1.35 level. If Staff's review determines that the costs included in the filing are reasonable, then Staff and the Signatories to the Settlement Agreement in this docket who are also parties to the FBR filing agree to not categorically oppose allowing Southern Pioneer to meet its 1.35 minimum DSC loan covenant. The agreement on a 1.6 DSC ratio is for purposes

of this FBR Plan only and will not be considered precedential, or asserted as such, in any other dockets or proceedings.

## 2. Equity Test

A rate increase will not be implemented that would achieve or maintain an equity percent of assets in excess of 15 percent, unless such an increase is reasonably determined to be necessary to allow Southern Pioneer to meet its loan covenant(s) with its lender. For this purpose, equity shall be Distribution Equity, calculated as total equity and total assets less equity/investment from associated organizations. This Distribution Equity Level is only for the first five years under the FBR Plan and is intended to be an intermediate step and not a permanent target equity ratio. At the end of the first five years, Southern Pioneer will include in any renewal application a recommended Equity Test level for the subsequent five-years and a mechanism to manage the growth of Equity, once Equity nears that recommended level.

## F. CALCULATION

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

- December National Rural Utilities Cooperative Finance Corporation Financial and Statistical Report (CFC Form 7).
- December Trial Balance
- December Payroll Journal
- December Balance Sheet

The calculation shall follow the form and format included in the FBR templates, both blank, and populated, approved by the Commission Docket No. 19-SPEE-240-MIS. Specific details concerning the calculation are as follows:

### 1. ADJUSTMENTS TO ACTUAL TEST YEAR RESULTS

Adjustments to actual results for the Test Year will be made as follows:

- a. If a rate adjustment was implemented during a portion of the Test Year, then the *Operating Revenue and Patronage Capital* line shall be restated to annualize all known and measurable rate changes, as appropriate.
- b. *Distribution Operation and Maintenance ("O&M") Expenses* will be adjusted consistent with the adjustment to Other Deductions per Commission policy in accordance with K.S.A. 66-101f(a) described in paragraph (g) below and which may be applicable.
- c. *Administrative and General Expense ("A&G")* will be adjusted consistent with the adjustment to Other Deductions per Commission policy in accordance with K.S.A. 66-101f(a) as defined in F.1.g. below and which may be applicable.
- d. Tax Expense - Other will be adjusted to reflect the cash tax expense for the Test Year. As appropriate, an incremental adjustment will be made to include cash tax obligations associated with any revenue adjustment made in accordance with F.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 (F.1.a) above.

- e. Interest on Long-Term Debt will be adjusted to reflect the interest on long-term debt expected for the calendar year immediately following the Test Year ("Budget Year").
- f. Interest Expense - Other will be adjusted as necessary to reflect the amount of short-term interest expense expected for the Budget Year.
- g. *Other Deductions* - If applicable, Other Deductions expense will be adjusted to reflect the exclusion of the items typically disallowed by the Commission, in whole or in part, per Commission policy in accordance with K.S.A. 66-101f(a) (i.e. dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses). As set forth below, Southern Pioneer will include with its filing a complete detailed listing, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year, accompanied by the work paper detailing the calculation of the appropriate exclusion, in whole or in part. Each party may present to the Commission in their recommendation or testimony their position and reasoning in support of inclusion or disallowance of these items. It is expected that disagreement on these issues would not be grounds for requiring the case to go to evidentiary hearing, and that absent other issues supporting the need for the evidentiary hearing, these matters will be resolved by the Commission based upon the paper record.
- h. Debt Service Payments for the Test Year shall be adjusted to reflect the interest and principal payments expected for the Budget Year. Interest expense for this purpose shall include both long-term and short-term interest expense. The debt service payments on said debt requirements will be calculated using the expected amortization schedule(s) at the expected borrowing rate(s). The debt service payments will be determined within the context of Southern Pioneer's budget including the projected plant investments and cash flows needs.

## **2. ALLOCATION BETWEEN 34.5kV AND DISTRIBUTION**

The FBR Plan is intended to apply to both the distribution portion of Southern Pioneer's total system and its 34.5 kV facilities that serve a transmission function, or the transmission portion of the total system; and will calculate any applicable revenue adjustments separately for each. Accordingly, the total system revenues and expenses (after applying the adjustments detailed in F.1.a-h. above) must be allocated between the two portions. To accomplish this, the total system costs will first be allocated to the 34.5kV portion using the 34.5kV Allocation Factors described below or direct-assigned where appropriate. Next, the distribution portion of revenues and expenses is determined as a remainder, i.e. total system less 34.5kV portion.

The following 34.5kV Allocation Factors will be used: Labor ratio ("LAB") and a Net Plant ratio ("NP"). The LAB ratio is calculated as a ratio of Transmission Labor to Total Non-A&G Labor, calculated for the Test Year. The NP ratio is calculated as a ratio of Net Transmission Plant to total Net Plant, calculated for the Test Year, where

the Net Transmission Plant includes a General Plant allocation based upon the LAB ratio. These Allocation Factors should be calculated and submitted annually with each Annual Update filing. The Allocation Factors used are listed next to each category.

- a. Revenue: Direct Assigned
- b. A&G Expenses: allocated on LAB ratio.
- c. Depreciation and Amortization Expense: Calculated directly, with the LAB ratio being applied to General Plant Depreciation.
- d. Tax Expense (Property and Gross Receipts): allocated on NP ratio.
- e. Tax Expense (Other: Calculated directly based on a percentage of calculated operating margin using the actual cash taxes paid during the Test Year to develop the percentage).
- f. Other Deductions and AFUDC: allocated on NP ratio.
- g. Interest on Long-Term Debt and Interest Charged to Construction: allocated on NP ratio.
- h. Interest-Other: allocated on NP ratio.
- i. Principal Payments: allocated on NP ratio.
- j. Offsets to Margin Requirements, Non-Operating Margins and Other Capital Credits: allocated on NP ratio.

### **3. OPERATING INCOME ADJUSTMENTS**

#### **a. DSC TARGET**

Adjustments to the Southern Pioneer Operating Income for both 34.5kV System and Distribution System will be determined by comparing the Test Year DSC, calculated in accordance with Section F, to a 1.6DSC Ratio as follows:

- If the Test Year DSC is at 1.6, there will be no Operating Income Adjustments.
- If the Test Year DSC is greater than 1.6 then Operating Income Adjustments necessary to reduce the Test Year DSC to 1.6 will be requested for application during the Budget Year.
- If the Test Year DSC is below 1.6, then Operating Income Adjustment necessary to increase the Test Year DSC to 1.6 will be determined for application during the Budget Year.

Southern Pioneer may determine to reduce or forego rate *increase* adjustment resulting from the process described herein. It may not reduce or defer a rate *decrease* adjustment unless agreed to by the parties and approved by the Commission.

#### **b. TRUE-UP**

Beginning with the second Annual Update filing (anticipated to occur in the year 2022 for the first time), Southern Pioneer will include in the filing a comparison between: 1) Operating Income Adjustment approved using the projected amounts for the debt service items from the previous Budget Year; *and*, 2) Operating Income Adjustment calculated using the actual amounts for the same debt service items for the Test Year. The resulting comparison, whether positive or negative, will be added or subtracted to the total Operating Income Adjustment to arrive at the Net

Operating Income for the current Annual Update filing. This calculation will take place in all subsequent Annual Update filings and will always compare the previous Budget Year projected debts service items with the actual Test Year debts service items.

In addition to the annual true-up described above, there will be a final true-up, whether as a result of lapse in a FBR continuation filing between 5-year terms or the termination of the FBR Plan. Any adjustments from this final true-up will be allocated to all customers of Southern Pioneer using the same methodology as is used during an Annual Update, as described herein.

**c. NET OPERATING INCOME ADJUSTMENT**

After the True-Up is applied to the Total Operating Income Adjustment to arrive at the Net Operating Income Adjustment, the latter will be allocated between Southern Pioneer's retail and wholesale LADS customers as follows:

**i. 34.5kV System Net Operating Income Adjustment:**

Net Operating Income Adjustment for the 34.5kV system will be converted to a \$/kW adjustment by dividing it by the 34.5kV Total Billing Demand (retail and wholesale). The resultant per unit adjustment, multiplied by the respective retail and wholesale 34.5kV billing demand, yields the corresponding retail and wholesale shares of the total 34.5kV System Net Operating Income Adjustment.

**ii. Distribution System Net Operating Income Adjustment:**

The resultant Net Operating Adjustment for the distribution system will be fully assigned to Southern Pioneer's retail load.

**4. DETERMINATION OF RATES**

**a. RETAIL RATES**

- Net Operating Income Adjustments resulting from the FBR Plan that are applicable to Southern Pioneer's retail load, as indicated in Section F.3.c. above, will be apportioned by rate schedule according to Test Year base revenues. For purposes of the FBR Plan, base revenue by rate schedule shall be determined from retail rate schedule revenue by rate class for the Test Year (including ECA revenue/credits), less the sum of power supply costs for the Test Year (determined by applying the average cost of power supply per kWh from the most recent class cost of service ("CCOS") as filed by the Company with the Commission and ECA revenue/credits.<sup>1</sup> Southern Pioneer may submit an updated CCOS in an Annual Update filing to be used to apportion the Net Operating Income Adjustments to the rate schedules which shall be subject to the approval by the Commission.
- For the Sub-Transmission and Transmission Level Service Rate ("STR") rate

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<sup>1</sup> For the FBR Plan starting in 2021, the referenced information from the Class Cost of Service was filed with the Commission in Docket No. 20-SPEE-169-RTS and is contained in Exhibit PSE-4: total power supply costs on page 20 (line 20 plus line 23) divided by total billing units shown on page 24.

and/or any other retail rate/customer taking sub-transmission or transmission level service, the distribution portion' rate adjustment resulting from the FBR Plan will be determined without the impact of debt service additions for distribution plant investments in the Budget Year. To determine this, the Company will provide a breakdown of its budgeted plant investments into distribution, sub-transmission and other which will be used to allocate the debt service additions for the Budget Year.

- The resultant schedule-specific revenue adjustment will be divided by the corresponding Historical Test Year energy sales to determine the per kWh FBR Plan retail rate adjustment. Southern Pioneer may request to change schedule-specific rate adjustments to be applied on something other than kWh in the future, but such request must be accompanied by a supporting CCOS and approved by the Commission.

**b. WHOLESALE LADS CHARGE**

To arrive at the LADS rate resulting from the FBR Plan, the \$/kW Net Operating Income Adjustment for the 34.5kV system, described in the Section F.3.c.i. above, is added to the \$/kW LADS rate in effect during the Test Year.

**G. FILING EXHIBITS**

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

1. An Annual Update filing containing the rate adjustment requested in compliance with the requirements of the Commission-approved FBR Plan. The filing should include testimony describing the rate adjustment being requested, and specifically how the Annual Update filing complies with the requirements of the FBR Plan approved by the Commission in Docket No. 19-SPEE-240-MIS.
2. Southern Pioneer's CFC Form 7 or successor document, for the test year and two prior years.
3. Completed formula as contained in the FBR Plan template approved for Southern Pioneer by the Commission in Docket No. 19-SPEE-240-MIS. In addition to the PDF version, each Annual Update filing shall be supplemented with a populated formula template in fully functional spreadsheets, with all work papers attached, showing the FBR Plan calculations.
4. Trial Balance for the Test Year and two prior years.
5. Payroll Journal for the Test Year and two prior years.
6. Operating Budget for the Test Year and two prior years.
7. A summary explanation of any material increases in a cost of service item from the previous year. This explanation should include at a minimum a discussion of the drivers



behind this change in costs, and any steps Southern Pioneer took to lessen the impact of this cost increase on its customers. This explanation may be contained within the prefiled testimony included in the Annual Update filing.

8. A detailed listing, by account, of all costs recorded by Southern Pioneer that resulted from an allocation of costs from Pioneer Electric Cooperative, Inc. (Pioneer) or a cost billed from Pioneer for the Test Year, unless otherwise noted. This detailed listing shall include at a minimum:
  - a. For each Pioneer employee that billed time to Southern Pioneer during the Test Year, a listing of each Pioneer employee's time and cost (including benefits and loadings) billed to Southern Pioneer, by account, for the Test Year, and for the two years prior. This list should also include time not billed to Southern Pioneer for each Pioneer employee (retained within Pioneer).
  - b. A detailed accounting of all directly assigned costs from Pioneer to Southern Pioneer, with supporting documentation available upon request regarding the method of determination for the directly assignable cost.
  - c. A detailed accounting of all other allocated, assigned, or billed cost from Pioneer to Southern Pioneer. Supporting documentation should be available upon request.
9. A listing of Southern Pioneer's total employee compensation expense, including any bonuses, benefits expense, etc., for the Test Year and two years prior. This shall not include allocated or billed costs from Pioneer to Southern Pioneer.
10. A calculation of Southern Pioneer's Total Controllable Expenses per Consumer, and Total Wages (inclusive of Pioneer billed wages to Southern Pioneer) per Consumer for the Test Year and two years prior. These are similar to Ratios 87 and 110 of the CFC's Key Ratio Trend Analysis.
11. Any other applicable supplemental schedules necessary to audit the filing for the Test Year.
12. A complete detailed accounting, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year.
13. Proposed tariffs sheets including the proposed rate adjustments.

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

## **H. TECHNICAL CONFERENCE AND STATUS CALL**

Following the Filing Date, Southern Pioneer will work with Staff and Interveners to schedule a one-day Technical Conference, if necessary, to be held within days 40-45 from the Filing Date. The Technical Conference will be held at the Company's home office. Southern Pioneer will make its staff available to review requested documents and respond to questions. The parties shall submit to Southern Pioneer at least 10 business days before the conference a list of questions and a list of documents that the parties want Southern Pioneer to be prepared to answer and produce, respectively, at the technical conference. If requested, Southern Pioneer will make available to Staff, Interveners and the parties' consultants who are unable to travel to the home office, access to the conference via "GoToMeeting" or a similar internet-based conference program. Within days 50-55 from the Filing Date, Southern Pioneer will work with Staff and Interveners to schedule a telephone conference call to discuss the status of any outstanding issues with the Annual Update filing. If there are no outstanding issues to discuss, the parties will consider Staff's filing of a Report and Recommendation indicating the results of the Annual Update filing are just and reasonable.

## **I. MISCELLANEOUS PROVISIONS**

1. Nothing in these Protocols limits or deprives Southern Pioneer, Staff of the Commission or any Intervener of any rights it may otherwise have under any applicable provision of applicable law. The provisions of the Protocols addressing review and challenge of the FBR Plan annual filings are not intended to, nor shall they be construed as limiting Southern Pioneer's, Staff of the Commission or any Intervener's rights under any applicable provision of applicable law.
2. Signatories who were a party to the 19-SPEE-240-MIS docket will be considered automatically approved for intervention upon 1) the filing of an Entry of Appearance in any individual annual FBR Plan application filed during the five-year term of this plan, and 2) provided they are not prohibited from participation by statute or otherwise.

## **J. DEFINITIONS:**

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

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

**Filing Date** means date as defined in Section B of these FBR Protocols.

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

**Intervener** means a party which has been granted intervention by the Commission in Southern

Pioneer's Annual Update filing or as provided in Section I.2.

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

**Local Access Delivery Service (LADS)** means wholesale delivery service over Southern Pioneer's 34.5kV sub-transmission system.

**LADS Charge** means the per kW demand rate for service over Southern Pioneer's 34.5kV sub-transmission system as defined in Southern Pioneer's corresponding Local Access Delivery Service tariff on file with the Commission.

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

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

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

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

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

**Retail Billing Demand** means Southern Pioneer's retail load Monthly Billing Demand for the Test Year (work paper detailing calculation is contained in Southern Pioneer's work papers accompanying the FBR Plan populated template).

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

**Transmission Labor** means the Test Year wages associated with the provision of the Local Access Service and are comprised of 100% of the wages associated with the Transmission

**Expense in accounts 560-573 per RUS Uniform System of Accounts and, if applicable, any allocated Distribution wages associated with the Distribution O&M Expense accounts 360-373 per RUS Uniform System of Accounts.**

**RUS Uniform Systems of Accounts is contained in the United States Department of Agriculture Rural Utilities Service Bulletin 17678-1.**

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

**Wholesale Billing Demand means Southern Pioneer's wholesale load Monthly Billing Demand for the Test Year (work paper detailing calculation is contained in Southern Pioneer's work papers accompanying the FBR Plan populated template).**

**EXHIBIT 2**

**RUS Form 7**

**2023-2021**

**AUDITED**


# Southern Pioneer Electric Company

## Exhibit 2

### Annual Form 7 - 2023

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer Electric Company
	BORROWER DESIGNATION	KS060
	ENDING DATE	12/31/2023

Submit electronic copy only. Enter names below, no signatures necessary. Round all numbers to the nearest dollar.

CERTIFICATION	BALANCE CHECK RESULTS	AUTHORIZATION
By submitting this Form 7 to CFC, we certify that the entries in this report have been reviewed and approved by the CEO or CFO and, are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.		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="radio"/> YES <input type="radio"/> NO
Name of CFO/Office Manager: <i>[Signature]</i> Date: 4/30/24 Name of General Manager/CEO: <i>[Signature]</i> Date: 4/30/24 Name of person submitting Form 7 *New: _____ Date: _____		

#### PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	90,840,332	68,287,150	80,469,462	5,267,189
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	63,326,311	43,350,100	54,961,966	3,488,686
4. Transmission Expense	1,385,916	1,103,154	1,461,369	(27,476)
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	5,419,328	5,162,714	5,560,063	208,711
7. Distribution Expense - Maintenance	2,452,920	2,311,608	2,508,666	215,353
8. Consumer Accounts Expense	1,541,163	1,482,507	1,633,596	126,304
9. Customer Service and Informational Expense	320,375	329,353	352,454	25,776
10. Sales Expense	14,371	26,754	16,743	4,382
11. Administrative and General Expense	2,660,620	2,664,028	2,775,062	201,024
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>77,121,004</b>	<b>56,430,218</b>	<b>69,269,919</b>	<b>4,242,760</b>
13. Depreciation & Amortization Expense	4,040,659	4,156,690	4,192,852	352,040
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	1,900,195	1,208,829	912,600	1,208,829
16. Interest on Long-Term Debt	5,572,229	5,424,163	5,415,108	455,559
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	17,781	117,113	15,981	9,670
19. Other Deductions	1,367,824	904,052	1,487,060	547,378
<b>20. Total Cost of Electric Service (12 thru 19)</b>	<b>90,019,692</b>	<b>68,241,065</b>	<b>81,293,520</b>	<b>6,816,236</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>820,640</b>	<b>46,085</b>	<b>(824,058)</b>	<b>(1,549,047)</b>
22. Non Operating Margins - Interest	24,317	88,262	1,185	9,113
23. Allowance for Funds Used During Construction	0	0	0	0
24. Income (Loss) from Equity Investments	0	0	0	0
25. Non Operating Margins - Other	39,990	29,938	37,392	(4,077)
26. Generation & Transmission Capital Credits	3,033,584	2,116,553	2,199,491	2,116,553
27. Other Capital Credits & Patronage Dividends	1,117,995	1,061,637	1,113,344	6,782
28. Extraordinary Items	0	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>5,036,526</b>	<b>3,342,475</b>	<b>2,527,354</b>	<b>579,324</b>

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

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	117	81	5. Miles Transmission	295	295
2. Services Retired	33	29	6. Miles Distribution Overhead	830	829
3. Total Services In Place	18,532	18,584	7. Miles Distribution Underground	35	35
4. Idle Services (Exclude Seasonal)	1,497	1,507	<b>8. Total Miles Energized (5+6+7)</b>	<b>1,160</b>	<b>1,159</b>





Note 1: In July 2013, an ad valorem property tax surcharge was introduced. This property tax surcharge will be recalculated each year and the resulting increase or decrease put into place in February of the following year.

Note 2: In 2013, the Kansas Corporation Commission (KCC) approved a 5-year pilot program for a formula based rate program (FBR) approach to adjusting rates for distribution costs based on debt service coverage (DSC). 2014 was the first year this FBR approach was implemented and 2018 was the final year of the 5-year FBR Program. In 2015, the KCC approved a 3-year pilot 34.5 kV FBR Program to adjust rates for 34.5 kV sub-transmission related costs. 2016 was the first year of the 34.5 kV FBR Program and 2018 was the final year of the 3-year 34.5 kV FBR Program. An application to renew the FBR programs was filed with the KCC in 2019. KCC approved a new 5-year FBR program to begin in 2021.

Note 3: Based on an annual actuarial study of its pension plan, Southern Pioneer recognizes other comprehensive income (OCI), annual net periodic benefit cost and a projected pension obligation or asset.

Note 4: Under its wholesale power agreement, Southern Pioneer was committed to purchase its electric power and energy requirements from Mid-Kansas Electric Company, LLC. On January 1, 2020 Mid-Kansas Electric Company and Sunflower Electric Power Corporation merged. As of that date, Southern Pioneer's wholesale power agreement exists with the merged entity, Sunflower Electric Power Corporation, and extends through March 31, 2052.

Note 5: Southern Pioneer's electric revenue is billed on cycles throughout each month based on meter readings. As of December 31, 2023, Southern Pioneer's electric revenue includes an estimated unbilled revenue amount of \$2,038,000.

Note 6: As of December 31, 2023, the CoBank Line of Credit (LOC) was \$10,000,000 with \$10,000,000 available.

Note 7: Effective January 1, 2020, MKEC merged with Sunflower Electric Power Cooperative, Inc. As part of the merger, the Company was released of its guarantor obligation of certain MKEC outstanding debt, retroactive to December 31, 2019.

Note 8: In October 2011, \$63,688,239 of CoBank funds were advanced to pay off existing RUS debt of \$54,001,836 and RUS loan premiums of \$9,686,404. Southern Pioneer Electric took on additional \$7,000,000 in debt in November of 2018 and \$7,000,000 in debt in December 2019. Pioneer Electric Cooperative, Inc. guarantees all Southern Pioneer's debt.

Note 9: The Company participates in a cash management program with CoBank whereby CoBank draws, or sweeps, funds from the Company's other financial institutions on a daily basis. The CoBank sweep brings the balance in each of the other financial institutions' account to a specified amount. If the CoBank daily sweeps are not enough to cover the checks presented for payment that day, CoBank will draw on the established line of credit or investment account. Outstanding checks in excess of bank balances represent outstanding checks which will be paid by funds swept from the Company's other financial institutions or through the CoBank line of credit or investment account when presented for payment. If outstanding checks are in excess of the combined balances in all bank accounts, cash may appear to be negative.



Note 10: In February 2021, the entire Southwest Power Pool region, which includes Southern Pioneer's service territory, experienced a winter storm that resulted in record low temperatures, causing a substantial increase in energy and natural gas usage throughout the region. This high demand, coupled with strained natural gas supply and low wind generation availability, resulted in extraordinarily high natural gas and market energy prices. On February 15, 2021 the KCC issued an Emergency Order authorizing every jurisdictional gas and electric utility, including Southern Pioneer, to defer the extraordinary costs incurred from Winter Storm Uri to a regulatory asset account. Southern Pioneer's Board of Directors requested approval from the Kansas Corporation Commission (KCC) to recover approximately \$16,900,000 of excess costs from the winter storm (including carrying costs) through an additional surcharge to customers over a three year period. On March 17, 2022, the KCC approved the cost recovery plan.

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT				BORROWER NAME		Southern Pioneer Electric Company	
				BORROWER DESIGNATION		KS060	
				ENDING DATE		12/31/2023	
<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	74,296,731	4,701,445	(1,473,912)	0	77,524,264	
2	General Plant Subtotal	9,048,159	828,745	(440,281)	0	9,436,623	
3	Headquarters Plant	14,008,981	67,339	0	0	14,076,320	
4	Intangibles	0	0	0	0	0	
5	Transmission Plant Subtotal	33,784,106	1,381,812	(239,924)	0	34,925,994	
6	Regional Transmission and Market Operation Plant	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>154,696,362</b>	<b>6,979,341</b>	<b>2,154,117</b>	<b>0</b>	<b>159,521,586</b>	
13	Construction Work in Progress	1,419,829	479,587			1,899,416	
14	<b>TOTAL UTILITY PLANT (12+13)</b>	<b>156,116,191</b>	<b>7,458,928</b>	<b>2,154,117</b>	<b>0</b>	<b>161,421,002</b>	
CFC NO LONGER REQUIRES SECTIONS "F", "J", AND "M" DATA Those sections refer to data on "Materials and Supplies" (F), "Energy Efficiency and Conservation Loan Program" (J), and "Annual Meeting and Board Data" (M).							
<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	46.03	88.19	19.72	99.08		253.02
2.	Five-Year Average	17.40	35.02	23.44	71.26		147.12
<b>PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS</b>							
1.	Number of Full Time Employees	51		4. Payroll - Expensed	4,575,545		
2.	Employee - Hours Worked - Regular Time	123,890		5. Payroll - Capitalized	1,549,544		
3.	Employee - Hours Worked - Overtime	5,062		6. Payroll - Other	186,215		
<b>PART J. PATRONAGE CAPITAL</b>				<b>PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE</b>			
	ITEM	THIS YEAR (a)	CUMULATIVE (b)	1. Amount Due Over 60 Days:			
				64,076			
1.	General Retirement	0	0	2. Amount Written Off During Year:			
2.	Special Retirements	0	0	68,167			
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	866,051					
5.	Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	707,287					
6.	<b>Total Cash Received (4+5)</b>	<b>1,573,338</b>					

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT						BORROWER NAME		SELECT YOUR CO-		
						BORROWER DESIGNATION		SELECT ID		
						ENDING DATE		12/31/2023		
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	Sunflower Electric Power Corp(KS053)			0 None	771,645,171	40,465,824	5.24	21,541,051	31,500	<a href="#">Comments</a>
2	Storm Related Deferred Power Cost			0 None	0	2,884,276	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>771,645,171</b>	<b>43,350,100</b>	<b>5.62</b>	<b>21,541,051</b>	<b>31,500</b>	

<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Southern Pioneer Electric Company
	<b>BORROWER DESIGNATION</b>	KS060
	<b>ENDING DATE</b>	12/31/2023

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

COMMENTS	
1	
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<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Southern Pioneer Electric Company
	<b>BORROWER DESIGNATION</b>	KS060
	<b>ENDING DATE</b>	12/31/2023

**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.			\$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	92,150,785	5,523,616	3,462,718	8,986,334	
5	RUS - Economic Development Loans	0	0	0	0	
6	Bonds / Private Placement	0	0	0	0	
7	Retirement Plan	1,495,973	0	0	0	
8	Mortgage Registration Fees	(179,356)	0	0	0	
9		0	0	0	0	
10	Principal Payments Received from Ultimate Recipients of IRP Loans			0		
11	Principal Payments Received from Ultimate Recipients of REDL Loans			0		
12	<b>TOTAL (Sum of 1 thru 9)</b>	<b>\$93,467,402</b>	<b>\$5,523,616</b>	<b>\$3,462,718</b>	<b>\$8,986,334</b>	

<b>COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Southern Pioneer Electric Company
	<b>BORROWER DESIGNATION</b>	KS060
	<b>ENDING DATE</b>	12/31/2023

**PART R. POWER REQUIREMENTS DATABASE**

CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JANUARY CONSUMERS (a)	DECEMBER CONSUMERS (b)	AVERAGE CONSUMERS (c)	TOTAL KWH SALES AND REVENUE (d)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	12,579	12,577	12,578	
	b. KWH Sold				113,829,205
	c. Revenue				18,130,942
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	43	43	43	
	b. KWH Sold				2,112,256
	c. Revenue				327,721
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,286	4,310	4,298	
	b. KWH Sold				145,901,020
	c. Revenue				20,452,314
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	24	24	24	
	b. KWH Sold				493,608,154
	c. Revenue				27,337,316
6. Public Street & Highway Lighting	a. No. Consumers Served	125	123	124	
	b. KWH Sold				1,293,677
	c. Revenue				666,585
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
8. Sales for Resales-RUS Borrowers	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
10. TOTAL No. of Consumers (lines 1a thru 9a)		17,057	17,077	17,067	
11. TOTAL KWH Sold (lines 1b thru 9b)					756,744,312
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)					66,914,878
13. Transmission Revenue					0
14. Other Electric Revenue					1,372,272
15. KWH - Own Use					994,428
16. TOTAL KWH Purchased					771,645,171
17. TOTAL KWH Generated					0
18. Cost of Purchases and Generation					44,453,254
19. Interchange - KWH - Net					0
20. Peak - Sum All KW Input (Metered)					137,016
		<input type="radio"/> None <input type="radio"/> Non-coincident <input checked="" type="radio"/> Coincident			

<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Southern Pioneer Electric Company
	<b>BORROWER DESIGNATION</b>	KS060
	<b>ENDING DATE</b>	12/31/2023

**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
<b>10.</b>	<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 Company	
		BORROWER DESIGNATION KS060	
		ENDING DATE 12/31/2023	
(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		34,314,767
6	COBANK - PATRONAGE		3,685,724
7	COBANK - MEMBERSHIP		1,000
8			
Subtotal (Line 5 thru 8)		0	38,001,491
<b>3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS</b>			
9			
10			
11			
12			
Subtotal (Line 9 thru 12)		0	0
<b>4. OTHER INVESTMENTS</b>			
13	PIONEER COMMUNICATIONS & SCTA & KANOKLA	41,836	
14	FEDERATED RURAL INSURANCE EXCHANGE	395,527	
15	NISC CAPITAL CREDITS	123,721	
16	OTHER INVESTMENTS	123,883	
Subtotal (Line 13 thru 16)		684,967	0
<b>5. SPECIAL FUNDS</b>			
17			
18			
19			
20			
Subtotal (Line 17 thru 20)		0	0
<b>6. CASH - GENERAL</b>			
21	COBANK & CLEARING ACCT & WORKING FUNDS	1,247,439	
22	PEOPLES BANK		29,601
23	GRANT COUNTY BANK		63,931
24	BANK OF BEAVER CITY		49,128
Subtotal (Line 21 thru 24)		1,247,439	142,660
<b>7. SPECIAL DEPOSITS</b>			
25			
26			
27			
28			
Subtotal (Line 25 thru 28)		0	0
<b>8. TEMPORARY INVESTMENTS</b>			
29			
30			
31			
32			
Subtotal (Line 29 thru 32)		0	0
<b>9. ACCOUNT &amp; NOTES RECEIVABLE - NET</b>			
33	NOTES RECEIVABLE - EMPLOYEE MISC & COMPUTER CONTR	2,440	
34	NOTES RECEIVABLE - LINE EXTENTION CONTRACTS	52,861	
35	ACCOUNTS RECEIVABLE - NET	189,608	
36			
Subtotal (Line 33 thru 36)		244,909	0
<b>10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED</b>			
37			
38			
39			
40			
Subtotal (Line 37 thru 40)		0	0
<b>Total</b>		<b>2,177,315</b>	<b>38,144,151</b>
			<b>0</b>



NATIONAL RURAL UTILITIES			BORROWER NAME Southern Pioneer Electric Company		
COOPERATIVE FINANCE CORPORATION			BORROWER DESIGNATION KS060		
FINANCIAL AND STATISTICAL REPORT			ENDING DATE		12/31/2023
(All investments refer to your most recent CFC Loan Agreement)					
<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			0	0	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>0</b>	<b>0</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			0	0	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>0</b>	<b>0</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)				<b>2,177,315</b>
2	LARGER OF (a) OR (b)				<b>24,528,027</b>
	a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)			<b>24,213,150</b>	
	b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)			<b>24,528,027</b>	


# Southern Pioneer Electric Company

## Exhibit 2

### Annual Form 7 - 2022

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Southern Pioneer Electric Company
	BORROWER DESIGNATION	KS060
	ENDING DATE	12/31/2022

Submit electronic copy only. Enter names below, no signatures necessary. Round all numbers to the nearest dollar.

CERTIFICATION	BALANCE CHECK RESULTS	AUTHORIZATION
By submitting this Form 7 to CFC, we certify that the entries in this report have been reviewed and approved by the CEO or CFO and, are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.		AUTHORIZATION  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="radio"/> YES <input type="radio"/> NO
Name of CFO/Office Manager <i>Charles Smith</i> 4-28-23 Date		
Name of General Manager/CEO <i>[Signature]</i> 4-28-23 Date		
Name of person submitting Form 7 *New _____ Date		

#### PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	73,485,561	90,840,332	80,482,382	5,472,938
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	47,229,703	63,326,311	53,809,351	3,525,290
4. Transmission Expense	1,263,452	1,385,916	1,482,436	17,901
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	5,407,602	5,419,328	5,306,926	286,131
7. Distribution Expense - Maintenance	2,037,365	2,452,920	2,185,402	194,830
8. Consumer Accounts Expense	1,432,123	1,541,163	1,578,408	91,814
9. Customer Service and Informational Expense	334,931	320,375	376,749	27,591
10. Sales Expense	17,129	14,371	28,118	3,752
11. Administrative and General Expense	2,659,345	2,660,620	3,140,498	183,204
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>60,381,650</b>	<b>77,121,004</b>	<b>67,907,888</b>	<b>4,330,513</b>
13. Depreciation & Amortization Expense	3,946,506	4,040,660	4,129,458	340,623
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	2,581,972	1,900,195	741,975	1,900,195
16. Interest on Long-Term Debt	5,662,624	5,572,229	5,431,472	466,883
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	18,791	17,781	86,554	414
19. Other Deductions	1,432,541	1,367,824	1,174,820	1,025,277
<b>20. Total Cost of Electric Service (12 thru 19)</b>	<b>74,024,084</b>	<b>90,019,693</b>	<b>79,472,167</b>	<b>8,063,905</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>(538,523)</b>	<b>820,639</b>	<b>1,010,215</b>	<b>(2,590,967)</b>
22. Non Operating Margins - Interest	288	24,317	300	7,586
23. Allowance for Funds Used During Construction	0	0	0	0
24. Income (Loss) from Equity Investments	0	0	0	0
25. Non Operating Margins - Other	1,015,358	39,990	31,499	(8,479)
26. Generation & Transmission Capital Credits	6,235,889	3,033,584	2,285,000	3,033,584
27. Other Capital Credits & Patronage Dividends	1,008,970	1,117,996	1,012,752	3,689
28. Extraordinary Items	0	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>7,721,982</b>	<b>5,036,526</b>	<b>4,339,766</b>	<b>445,413</b>

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

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	101	117	5. Miles Transmission	295	295
2. Services Retired	20	33	6. Miles Distribution Overhead	823	830
3. Total Services In Place	18,448	18,532	7. Miles Distribution Underground	33	35
4. Idle Services (Exclude Seasonal)	1,430	1,497	<b>8. Total Miles Energized (5+6+7)</b>	<b>1,151</b>	<b>1,160</b>



Note 1: In July 2013, an ad valorem property tax surcharge was introduced. This property tax surcharge will be recalculated each year and the resulting increase or decrease put into place in February of the following year.

Note 2: In 2013, the Kansas Corporation Commission (KCC) approved a 5-year pilot program for a formula based rate program (FBR) approach to adjusting rates for distribution costs based on debt service coverage (DSC). 2014 was the first year this FBR approach was implemented and 2018 was the final year of the 5-year FBR Program. In 2015, the KCC approved a 3-year pilot 34.5 kV FBR Program to adjust rates for 34.5 kV sub-transmission related costs. 2016 was the first year of the 34.5 kV FBR Program and 2018 was the final year of the 3-year 34.5 kV FBR Program. An application to renew the FBR programs was filed with the KCC in 2019. KCC approved a new 5-year FBR program to begin in 2021.

Note 3: Based on an annual actuarial study of its pension plan, Southern Pioneer recognizes other comprehensive income (OCI), annual net periodic benefit cost and a projected pension obligation or asset.

Note 4: Under its wholesale power agreement, Southern Pioneer was committed to purchase its electric power and energy requirements from Mid-Kansas Electric Company, LLC. On January 1, 2020 Mid-Kansas Electric Company and Sunflower Electric Power Corporation merged. As of that date, Southern Pioneer's wholesale power agreement exists with the merged entity, Sunflower Electric Power Corporation, and extends through March 31, 2052.

Note 5: Southern Pioneer's electric revenue is billed on cycles throughout each month based on meter readings. As of December 31, 2022, Southern Pioneer's electric revenue includes an estimated unbilled revenue amount of \$2,191,000.

Note 6: As of December 31, 2022, the CoBank Line of Credit (LOC) was \$10,000,000 with \$10,000,000 available.

Note 7: Effective January 1, 2020, MKEC merged with Sunflower Electric Power Cooperative, Inc. As part of the merger, the Company was released of its guarantor obligation of certain MKEC outstanding debt, retroactive to December 31, 2019.

Note 8: In October 2011, \$63,688,239 of CoBank funds were advanced to pay off existing RUS debt of \$54,001,836 and RUS loan premiums of \$9,686,404. Southern Pioneer Electric took on additional \$7,000,000 in debt in November of 2018 and \$7,000,000 in debt in December 2019. Pioneer Electric Cooperative, Inc. guarantees all Southern Pioneer's debt.

Note 9: The Company participates in a cash management program with CoBank whereby CoBank draws, or sweeps, funds from the Company's other financial institutions on a daily basis. The CoBank sweep brings the balance in each of the other financial institutions' account to a specified amount. If the CoBank daily sweeps are not enough to cover the checks presented for payment that day, CoBank will draw on the established line of credit or investment account. Outstanding checks in excess of bank balances represent outstanding checks which will be paid by funds swept from the Company's other financial institutions or through the CoBank line of credit or investment account when presented for payment. If outstanding checks are in excess of the combined balances in all bank accounts, cash may appear to be negative.

Note 10: In April 2020, the Company was approved and received \$940,000 from the Small Business Administration Payroll Protection Program. Full forgiveness of the PPP Loan was received in 2021.

Note 11: In February 2021, the entire Southwest Power Pool region, which includes Southern Pioneer's service territory, experienced a winter storm that resulted in record low temperatures, causing a substantial increase in energy and natural gas usage throughout the region. This high demand, coupled with strained natural gas supply and low wind generation availability, resulted in extraordinarily high natural gas and market energy prices. On February 15, 2021 the KCC issued an Emergency Order authorizing every jurisdictional gas and electric utility, including Southern Pioneer, to defer the extraordinary costs incurred from Winter Storm Uri to a regulatory asset account. Southern Pioneer's Board of Directors requested approval from the Kansas Corporation Commission (KCC) to recover approximately \$16,900,000 of excess costs from the winter storm (including carrying costs) through an additional surcharge to customers over a three year period. On March 17, 2022, the KCC approved the cost recovery plan.



NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT				BORROWER NAME		Southern Pioneer Electric Company	
				BORROWER DESIGNATION		KS060	
				ENDING DATE		12/31/2022	
<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	71,225,278	4,521,070	(1,449,617)	0	74,296,731	
2	General Plant Subtotal	8,874,191	526,023	(340,342)	0	9,059,872	
3	Headquarters Plant	14,000,997	7,984	0	0	14,008,981	
4	Intangibles	0	0	0	0	0	
5	Transmission Plant Subtotal	32,585,918	1,630,402	(432,214)	0	33,784,106	
6	Regional Transmission and Market Operation Plant	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>150,244,769</b>	<b>6,685,479</b>	<b>2,222,173</b>	<b>0</b>	<b>154,708,075</b>	
13	Construction Work in Progress	1,936,874	(517,045)			1,419,829	
14	<b>TOTAL UTILITY PLANT (12+13)</b>	<b>152,181,644</b>	<b>6,168,433</b>	<b>2,222,173</b>	<b>0</b>	<b>156,127,904</b>	
CFC NO LONGER REQUIRES SECTIONS "F", "J", AND "M" DATA Those sections refer to data on "Materials and Supplies" (F), "Energy Efficiency and Conservation Loan Program" (J), and "Annual Meeting and Board Data" (M).							
<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	17.12	18.55	25.67	71.25		132.59
2.	Five-Year Average	8.19	28.02	22.86	79.34		138.41
<b>PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS</b>							
1.	Number of Full Time Employees	47		4. Payroll - Expensed	4,544,909		
2.	Employee - Hours Worked - Regular Time	124,320		5. Payroll - Capitalized	1,351,774		
3.	Employee - Hours Worked - Overtime	5,287		6. Payroll - Other	214,015		
<b>PART J. PATRONAGE CAPITAL</b>				<b>PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE</b>			
	ITEM	THIS YEAR (a)	CUMULATIVE (b)	1. Amount Due Over 60 Days: 151,545			
1.	General Retirement	0	0	2. Amount Written Off During Year: 86,508			
2.	Special Retirements	0	0				
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	1,050,213					
5.	Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	720,368					
6.	<b>Total Cash Received (4+5)</b>	<b>1,770,581</b>					

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT							BORROWER NAME		Southern Pioneer Electric Company	
							BORROWER DESIGNATION		KS060	
							ENDING DATE		12/31/2022	
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	Sunflower Electric Power Corp(KS053)			0 None	818,934,935	53,315,206	6.51	34,337,655	31,500	<a href="#">Comments</a>
2	Storm Related Deferred Power Cost			0 None	0	10,011,105	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>818,934,935</b>	<b>63,326,311</b>	<b>7.73</b>	<b>34,337,655</b>	<b>31,500</b>	

<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Southern Pioneer Electric Company
	<b>BORROWER DESIGNATION</b>	KS060
	<b>ENDING DATE</b>	12/31/2022

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

COMMENTS	
1	
2	
3	
4	
5	
6	
7	
8	
9	
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11	
12	
13	
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16	
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18	
19	
20	



<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Southern Pioneer Electric Company
	<b>BORROWER DESIGNATION</b>	KS060
	<b>ENDING DATE</b>	12/31/2022

**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.			\$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	108,885,953	5,757,942	3,284,744	9,042,686	
5	Retirement Plan	1,139,801	0	0	0	
6	Mortgage Registration Fees	(189,296)	0	0	0	
7		0	0	0	0	
8		0	0	0	0	
9		0	0	0	0	
10	Principal Payments Received from Ultimate Recipients of IRP Loans			0		
11	Principal Payments Received from Ultimate Recipients of REDL Loans			0		
12	<b>TOTAL (Sum of 1 thru 9)</b>	<b>\$109,836,458</b>	<b>\$5,757,942</b>	<b>\$3,284,744</b>	<b>\$9,042,686</b>	

<b>COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Southern Pioneer Electric Company
	<b>BORROWER DESIGNATION</b>	KS060
	<b>ENDING DATE</b>	12/31/2022

**PART R. POWER REQUIREMENTS DATABASE**

CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JANUARY CONSUMERS (a)	DECEMBER CONSUMERS (b)	AVERAGE CONSUMERS (c)	TOTAL KWH SALES AND REVENUE (d)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	12,563	12,558	12,561	
	b. KWH Sold				122,688,342
	c. Revenue				21,517,776
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	43	43	43	
	b. KWH Sold				3,112,346
	c. Revenue				504,673
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,256	4,285	4,271	
	b. KWH Sold				153,210,691
	c. Revenue				24,056,679
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	24	24	24	
	b. KWH Sold				520,516,250
	c. Revenue				42,286,724
6. Public Street & Highway Lighting	a. No. Consumers Served	128	125	127	
	b. KWH Sold				1,436,705
	c. Revenue				700,893
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
8. Sales for Resales-RUS Borrowers	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
10. TOTAL No. of Consumers (lines 1a thru 9a)		17,014	17,035	17,026	
11. TOTAL KWH Sold (lines 1b thru 9b)					800,964,334
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)					89,066,744
13. Transmission Revenue					0
14. Other Electric Revenue					1,773,588
15. KWH - Own Use					991,938
16. TOTAL KWH Purchased					818,934,935
17. TOTAL KWH Generated					0
18. Cost of Purchases and Generation					64,712,227
19. Interchange - KWH - Net					0
20. Peak - Sum All KW Input (Metered)					143,120
		<input type="radio"/> None <input type="radio"/> Non-coincident <input checked="" type="radio"/> Coincident			

<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Southern Pioneer Electric Company
	<b>BORROWER DESIGNATION</b>	KS060
	<b>ENDING DATE</b>	12/31/2022

**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
<b>10.</b>	<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 Company
		BORROWER DESIGNATION		KS060
		ENDING DATE		12/31/2022
(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		33,064,265	
6	COBANK - PATRONAGE		3,359,251	
7	COBANK - MEMBERSHIP		1,000	
8				
Subtotal (Line 5 thru 8)		0	36,424,516	0
<b>3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS</b>				
9				
10				
11				
12				
Subtotal (Line 9 thru 12)		0	0	0
<b>4. OTHER INVESTMENTS</b>				
13	PIONEER COMMUNICATIONS & SCTA & KANOKLA	41,977		
14	FEDERATED RURAL INSURANCE EXCHANGE	380,573		
15	NISC CAPITAL CREDITS	118,373		
16	OTHER INVESTMENTS	146,026		
Subtotal (Line 13 thru 16)		686,949	0	0
<b>5. SPECIAL FUNDS</b>				
17				
18				
19				
20				
Subtotal (Line 17 thru 20)		0	0	0
<b>6. CASH - GENERAL</b>				
21	EQUITY - LIBERAL		45,229	
22	COBANK & CLEARING ACCT & WORKING FUNDS	1,099,126	0	
23	PEOPLES BANK		25,033	
24	GRANT COUNTY BANK		87,924	
Subtotal (Line 21 thru 24)		1,099,126	158,185	0
<b>7. SPECIAL DEPOSITS</b>				
25				
26				
27				
28				
Subtotal (Line 25 thru 28)		0	0	0
<b>8. TEMPORARY INVESTMENTS</b>				
29				
30				
31				
32				
Subtotal (Line 29 thru 32)		0	0	0
<b>9. ACCOUNT &amp; NOTES RECEIVABLE - NET</b>				
33	NOTES RECEIVABLE - EMPLOYEE MISC & COMPUTER CONTR	1,145		
34	NOTES RECEIVABLE - LINE EXTENTION CONTRACTS	52,822		
35	ACCOUNTS RECEIVABLE - NET	356,000		
36				
Subtotal (Line 33 thru 36)		409,967	0	0
<b>10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED</b>				
37				
38				
39				
40				
Subtotal (Line 37 thru 40)		0	0	0
<b>Total</b>		<b>2,196,042</b>	<b>36,582,701</b>	<b>0</b>

NATIONAL RURAL UTILITIES			BORROWER NAME		Southern Pioneer Electric Company
COOPERATIVE FINANCE CORPORATION			BORROWER DESIGNATION		KS060
FINANCIAL AND STATISTICAL REPORT			ENDING DATE		12/31/2022
(All investments refer to your most recent CFC Loan Agreement)					
<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			0	0	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>0</b>	<b>0</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			0	0	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>0</b>	<b>0</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)				<b>2,196,042</b>
2	LARGER OF (a) OR (b)				<b>23,419,186</b>
	a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)			<b>23,419,186</b>	
	b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)			<b>23,177,381</b>	



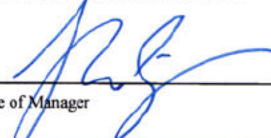
# Southern Pioneer Electric Company

## Exhibit 2

### Annual Form 7 - 2021

<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Southern Pioneer Electric Company
	<b>BORROWER DESIGNATION</b>	KS060
	<b>ENDING DATE</b>	12/31/2021

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

CERTIFICATION	BALANCE CHECK RESULTS	AUTHORIZATION
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.		NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA?
 4-30-22 Signature of Office Manager or Accountant Date		<input checked="" type="radio"/> YES <input type="radio"/> NO
 4-30-22 Signature of Manager Date		

#### PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR	THIS YEAR	BUDGET	
	(a)	(b)	(c)	
1. Operating Revenue and Patronage Capital	67,063,196	73,485,561	73,439,274	5,567,915
2. Power Production Expense	0	-	-	0
3. Cost of Purchased Power	42,703,844	47,229,703	46,467,672	3,424,723
4. Transmission Expense	1,380,302	1,263,452	1,379,812	88,329
5. Regional Market Operations Expense	0	-	-	0
6. Distribution Expense - Operation	5,004,166	5,407,602	5,412,738	449,746
7. Distribution Expense - Maintenance	2,154,583	2,037,365	2,230,628	163,121
8. Consumer Accounts Expense	1,342,409	1,432,123	1,377,922	108,331
9. Customer Service and Informational Expense	211,449	334,931	280,500	21,701
10. Sales Expense	20,073	17,128	42,563	675
11. Administrative and General Expense	2,987,250	2,659,346	3,289,738	213,200
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>55,804,076</b>	<b>60,381,650</b>	<b>60,481,573</b>	<b>4,469,826</b>
13. Depreciation & Amortization Expense	3,661,752	3,946,506	3,660,539	330,903
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	982,227	2,581,972	1,099,408	2,581,972
16. Interest on Long-Term Debt	5,785,072	5,662,624	5,781,477	228,775
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	80,904	18,791	100,919	485
19. Other Deductions	1,153,266	1,432,541	1,195,947	1,091,163
<b>20. Total Cost of Electric Service (12 thru 19)</b>	<b>67,467,297</b>	<b>74,024,084</b>	<b>72,319,863</b>	<b>8,703,124</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>(404,101)</b>	<b>(538,523)</b>	<b>1,119,411</b>	<b>(3,135,209)</b>
22. Non Operating Margins - Interest	224	289	3,171	12
23. Allowance for Funds Used During Construction	0	0	0	0
24. Income (Loss) from Equity Investments	0	0	0	0
25. Non Operating Margins - Other	35,703	1,015,357	989,961	21,657
26. Generation & Transmission Capital Credits	1,789,242	6,235,889	3,869,000	6,235,889
27. Other Capital Credits & Patronage Dividends	922,563	1,008,970	932,068	12,730
28. Extraordinary Items	0	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>2,343,631</b>	<b>7,721,982</b>	<b>6,913,611</b>	<b>3,135,079</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	87	101	5. Miles Transmission	295	295
2. Services Retired	144	20	6. Miles Distribution Overhead	823	823
3. Total Services In Place	18,367	18,448	7. Miles Distribution Underground	33	33
4. Idle Services (Exclude Seasonal)	1,410	1,430	<b>8. Total Miles Energized (5+6+7)</b>	<b>1,151</b>	<b>1,151</b>





Note 1: In July 2013, an ad valorem property tax surcharge was introduced. This property tax surcharge will be recalculated each year and the resulting increase or decrease put into place in February of the following year.

Note 2: In 2013, the Kansas Corporation Commission (KCC) approved a 5-year pilot program for a formula based rate program (FBR) approach to adjusting rates for distribution costs based on debt service coverage (DSC). 2014 was the first year this FBR approach was implemented and 2018 was the final year of the 5-year FBR Program. In 2015, the KCC approved a 3-year pilot 34.5 kV FBR Program to adjust rates for 34.5 kV sub-transmission related costs. 2016 was the first year of the 34.5 kV FBR Program and 2018 was the final year of the 3-year 34.5 kV FBR Program. An application to renew the FBR programs was filed with the KCC in 2019. KCC approved a new 5-year FBR program to begin in 2021.

Note 3: Based on an annual actuarial study of its pension plan, Southern Pioneer recognizes other comprehensive income (OCI), annual net periodic benefit cost and a projected pension obligation or asset.

Note 4: Under its wholesale power agreement, Southern Pioneer was committed to purchase its electric power and energy requirements from Mid-Kansas Electric Company, LLC. On January 1, 2020 Mid-Kansas Electric Company and Sunflower Electric Power Corporation merged. As of that date, Southern Pioneer's wholesale power agreement exists with the merged entity, Sunflower Electric Power Corporation, and extends through March 31, 2052. Southern Pioneer's electric revenue is billed on cycles throughout each month based on meter readings. As of December 31, 2021, Southern Pioneer's electric revenue includes an estimated unbilled revenue amount of \$2,071,000.

Note 5: As of December 31, 2021, the CoBank Line of Credit (LOC) was \$10,000,000 with \$9,400,000 available.

Note 6: Effective January 1, 2020, MKEC merged with Sunflower Electric Power Cooperative, Inc. As part of the merger, the Southern Pioneer was released of its guarantor obligation of certain MKEC outstanding debt, retroactive to December 31, 2019.

Note 7: In October 2011, \$63,688,239 of CoBank funds were advanced to pay off existing RUS debt of \$54,001,836 and RUS loan premiums of \$9,686,404. Southern Pioneer Electric took on additional \$7,000,000 in debt in November of 2018 and \$7,000,000 in debt in December 2019. Pioneer Electric Cooperative, Inc. guarantees all Southern Pioneer's debt.

Note 8: The Company participates in a cash management program with CoBank whereby CoBank draws, or sweeps, funds from the Company's other financial institutions on a daily basis. The CoBank sweep brings the balance in each of the other financial institutions' account to a specified amount. If the CoBank daily sweeps are not enough to cover the checks presented for payment that day, CoBank will draw on the established line of credit or investment account. Outstanding checks in excess of bank balances represent outstanding checks which will be paid by funds swept from the Company's other financial institutions or through the CoBank line of credit or investment account when presented for payment. If outstanding checks are in excess of the combined balances in all bank accounts, cash may appear to be negative.

Note 9: In April 2020, the Company was approved and received \$940,000 from the Small Business Administration Payroll Protection Program. Full forgiveness of the PPP Loan was received in 2021.

Note 10: In February 2021, the entire Southwest Power Pool region, which includes Southern Pioneer's service territory, experienced a winter storm that resulted in extraordinarily high market energy prices. On February 15, 2021 the KCC issued an Emergency Order authorizing every jurisdictional gas and electric utility, including Southern Pioneer, to defer the extraordinary costs incurred from Winter Storm Uri to a regulatory asset account. Southern Pioneer's Board of Directors requested approval from the Kansas Corporation Commission (KCC) to recover approximately \$16,900,000 of excess costs from the winter storm (including carrying costs) through an additional surcharge to customers over the next three years. On March 17, 2022, the KCC approved the cost recovery plan.



<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Southern Pioneer Electric Company
	<b>BORROWER DESIGNATION</b>	KS060
	<b>ENDING DATE</b>	12/31/2021

**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	69,033,448	3,473,649	1,281,817	0	71,225,280
2	General Plant Subtotal	7,866,128	1,516,629	508,566	0	8,874,191
3	Headquarters Plant	13,808,086	200,911	8,000	0	14,000,997
4	Intangibles	0	0	0	0	0
5	Transmission Plant Subtotal	32,431,236	201,820	47,138	0	32,585,918
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>146,697,282</b>	<b>5,393,009</b>	<b>1,845,521</b>	<b>0</b>	<b>150,244,770</b>
13	Construction Work in Progress	900,951	1,035,923			1,936,874
14	<b>TOTAL UTILITY PLANT (12+13)</b>	<b>147,598,233</b>	<b>6,428,932</b>	<b>1,845,521</b>	<b>0</b>	<b>152,181,644</b>

CFC NO LONGER REQUIRES SECTIONS "F", "J", AND "M" DATA  
Those sections refer to data on "Materials and Supplies" (F), "Energy Efficiency and Conservation Loan Program" (J), and "Annual Meeting and Board Data" (M).

**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	6.68	121.55	15.03	78.91	222.17
2.	Five-Year Average	5.57	75.86	22.65	86.31	190.39

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

1.	Number of Full Time Employees	47	4.	Payroll - Expensed	4,287,881
2.	Employee - Hours Worked - Regular Time	120,308	5.	Payroll - Capitalized	1,245,136
3.	Employee - Hours Worked - Overtime	4,451	6.	Payroll - Other	222,023

**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	87,126	
2. Special Retirements	0	0	66,008	
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	1,343,119			
5. Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	618,727			
6. <b>Total Cash Received (4+5)</b>	<b>1,961,846</b>			

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT							BORROWER NAME		Southern Pioneer Electric Company	
							BORROWER DESIGNATION		KS060	
							ENDING DATE		12/31/2021	
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	Sunflower Electric Power Corp(KS053)			0 None	803,859,174	47,229,703	5.88	44,978,706	30,240	<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>803,859,174</b>	<b>47,229,703</b>	<b>5.88</b>	<b>44,978,706</b>	<b>30,240</b>	

<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Southern Pioneer Electric Company
	<b>BORROWER DESIGNATION</b>	KS060
	<b>ENDING DATE</b>	12/31/2021

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

COMMENTS	
1	
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3	
4	
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<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Southern Pioneer Electric Company
	<b>BORROWER DESIGNATION</b>	KS060
	<b>ENDING DATE</b>	12/31/2021

**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> \$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	119,235,214	5,939,773	3,114,380	9,054,154	
5	Retirement Plan	5,793,025	0	0	0	
6	Mortgage Registration Fees	(199,236)	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>\$124,829,004</b>	<b>\$5,939,773</b>	<b>\$3,114,380</b>	<b>\$9,054,154</b>	

<b>COOPERATIVE FINANCE CORPORATION</b> <b>FINANCIAL AND STATISTICAL REPORT</b>		<b>BORROWER NAME</b>		Southern Pioneer Electric Company	
		<b>BORROWER DESIGNATION</b>		KS060	
		<b>ENDING DATE</b>		12/31/2021	
<b>PART R. POWER REQUIREMENTS DATABASE</b>					
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	12,544	12,555	12,550	
	b. KWH Sold				115,749,622
	c. Revenue				18,354,169
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	43	43	43	
	b. KWH Sold				2,300,973
	c. Revenue				367,420
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,243	4,268	4,256	
	b. KWH Sold				147,636,059
	c. Revenue				21,260,111
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	25	24	25	
	b. KWH Sold				518,159,853
	c. Revenue				30,929,190
6. Public Street & Highway Lighting	a. No. Consumers Served	128	128	128	
	b. KWH Sold				1,830,841
	c. Revenue				675,725
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>16,983</b>	<b>17,018</b>	<b>17,002</b>	
<b>11. TOTAL KWH Sold (lines 1b thru 9b)</b>					<b>785,677,348</b>
<b>12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)</b>					<b>71,586,615</b>
13. Transmission Revenue					0
14. Other Electric Revenue					1,898,946
15. KWH - Own Use					907,469
16. TOTAL KWH Purchased					803,859,174
17. TOTAL KWH Generated					0
18. Cost of Purchases and Generation					48,493,155
19. Interchange - KWH - Net					0
20. Peak - Sum All KW Input (Metered)					141,617
		<input checked="" type="radio"/> None <input type="radio"/> Non-coincident <input type="radio"/> Coincident			

<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Southern Pioneer Electric Company
	<b>BORROWER DESIGNATION</b>	KS060
	<b>ENDING DATE</b>	12/31/2021

**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>	0	0	0	0	0	0

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT		BORROWER NAME Southern Pioneer Electric Company	
		BORROWER DESIGNATION KS060	
		ENDING DATE 12/31/2021	
(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	SUNFLOWER ELECTRIC		31,080,894
6	COBANK - PATRONAGE		3,028,497
7	COBANK - MEMBERSHIP		1,000
8			
Subtotal (Line 5 thru 8)		0	34,110,391
<b>3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS</b>			
9			
10			
11			
12			
Subtotal (Line 9 thru 12)		0	0
<b>4. OTHER INVESTMENTS</b>			
13	PIONEER COMMUNICATIONS & SCTA & KANOKLA	29,152	
14	FEDERATED RURAL INSURANCE EXCHANGE	344,488	
15	NISC CAPITAL CREDITS	122,591	
16	OTHER INVESTMENTS	28,609	
Subtotal (Line 13 thru 16)		524,840	0
<b>5. SPECIAL FUNDS</b>			
17			
18			
19			
20			
Subtotal (Line 17 thru 20)		0	0
<b>6. CASH - GENERAL</b>			
21	EQUITY - LIBERAL	0	29,789
22	COBANK & CLEARING ACCT & WORKING FUNDS	0	(181,591)
23	PEOPLES BANK	0	21,634
24	GRANT COUNTY BANK	0	81,066
Subtotal (Line 21 thru 24)		0	(49,102)
<b>7. SPECIAL DEPOSITS</b>			
25			
26			
27			
28			
Subtotal (Line 25 thru 28)		0	0
<b>8. TEMPORARY INVESTMENTS</b>			
29			
30			
31			
32			
Subtotal (Line 29 thru 32)		0	0
<b>9. ACCOUNT &amp; NOTES RECEIVABLE - NET</b>			
33	NOTES RECEIVABLE - EMPLOYEE MISC & COMPUTER CONTR	0	
34	NOTES RECEIVABLE - LINE EXTENTION CONTRACTS	51,077	
35	ACCOUNTS RECEIVABLE - NET	365,827	
36			
Subtotal (Line 33 thru 36)		416,904	0
<b>10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED</b>			
37			
38			
39			
40			
Subtotal (Line 37 thru 40)		0	0
<b>Total</b>		<b>941,744</b>	<b>34,061,289</b>

NATIONAL RURAL UTILITIES		BORROWER NAME		Southern Pioneer Electric Company	
COOPERATIVE FINANCE CORPORATION		BORROWER DESIGNATION		KS060	
FINANCIAL AND STATISTICAL REPORT		ENDING DATE		12/31/2021	
(All investments refer to your most recent CFC Loan Agreement)					
<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	NONE		0	0	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>0</b>	<b>0</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	NONE		0	0	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>0</b>	<b>0</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)				941,744
2	LARGER OF (a) OR (b)				22,827,247
	a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)			22,827,247	
	b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)			18,962,763	



## **EXHIBIT 3**

### **Populated FBR Plan Template**

Live Excel version will be uploaded to a secure site or emailed upon request, as appropriate.

SOUTHERN PIONEER ELECTRIC COMPANY  
FORMULA-BASED RATE - 2023 TEST YEAR

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
LINE NO.	ITEM	UNADJUSTED HISTORICAL TEST YEAR 2023 (\$)	ADJUSTMENTS SP NO. AMOUNT (\$)	ADJUSTED HISTORICAL TEST YEAR 2023 (\$)	34.5 kV ALLOCATION FACTORS	34.5 kV SYSTEM (\$)	DISTRIBUTION SYSTEM (\$)
						(e) x (f)	(e) - (g)
1.	<b>A. STATEMENT OF OPERATIONS</b>						
2.	Operating Revenue and Patronage Capital	68,287,150	F7, Pt. A, Col. B	68,511,702	Direct	3,796,308	64,715,395
3.	Power Production Expense	-	F7, Pt. A, Col. B	-	0.0000	-	-
4.	Cost of Purchased Power	43,350,100	F7, Pt. A, Col. B	43,350,100	0.0000	-	43,350,100
5.	Transmission Expense	1,103,154	F7, Pt. A, Col. B	1,103,154	1.0000	1,103,154	-
6.	Regional Market Expense	-	F7, Pt. A, Col. B	-	0.0000	-	-
7.	Distribution Expense - Operation	5,162,714	F7, Pt. A, Col. B	5,162,321	0.0000	-	5,162,321
8.	Distribution Expense - Maintenance	2,311,608	F7, Pt. A, Col. B	2,311,608	0.0000	-	2,311,608
9.	Customer Accounts Expense	1,482,507	F7, Pt. A, Col. B	1,479,513	0.0000	-	1,479,513
10.	Customer Service and Informational Expense	329,353	F7, Pt. A, Col. B	287,215	0.0000	-	287,215
11.	Sales Expense	26,754	F7, Pt. A, Col. B	3,557	0.0000	-	3,557
12.	Administrative and General Expense	2,664,028	F7, Pt. A, Col. B	2,598,428	0.0167	43,424	2,555,004
13.	<b>Total Operation &amp; Maintenance Expense</b>	56,430,218	F7, Pt. A, Col. B	56,295,896		1,146,578	55,149,317
14.	Depreciation and Amortization Expense	4,156,690	F7, Pt. A, Col. B	4,156,690	0.2432	1,010,889	3,145,801
15.	Tax Expense - Property & Gross Receipts	-	F7, Pt. A, Col. B	-	0.2217	-	-
16.	Tax Expense - Other	1,208,829	F7, Pt. A, Col. B	-	(0.1115)	-	-
17.	Interest on Long-Term Debt	5,424,163	F7, Pt. A, Col. B	5,608,532	0.2217	1,243,617	4,364,916
18.	Interest Charged to Construction - Credit	-	F7, Pt. A, Col. B	-	0.2217	-	-
19.	Interest Expense - Other	117,113	F7, Pt. A, Col. B	230,989	0.2217	51,219	179,770
20.	Other Deductions	904,052	F7, Pt. A, Col. B	875,238	0.2217	194,072	681,166
21.	<b>Total Cost of Electric Service</b>	68,241,065	F7, Pt. A, Col. B	67,167,344		3,646,375	63,520,970
22.	<b>Patronage Capital &amp; Operating Margins</b>	46,085	F7, Pt. A, Col. B	1,344,358		149,933	1,194,425
23.	Non Operating Margins - Interest	88,261	F7, Pt. A, Col. B	88,261	0.2217	19,571	68,690
24.	Allowance for Funds Used During Construction	-	F7, Pt. A, Col. B	-	0.2217	-	-
25.	Income (Loss) from Equity Investments	-	F7, Pt. A, Col. B	-	0.0000	-	-
26.	Non Operating Margins - Other	29,938	F7, Pt. A, Col. B	29,938	0.0167	500	29,438
27.	Generation and Transmission Capital Credits	2,116,553	F7, Pt. A, Col. B	2,116,553	0.0000	-	2,116,553
28.	Other Capital Credits and Patr. Dividends	1,061,637	F7, Pt. A, Col. B	1,061,637	0.2217	235,404	826,233
29.	Extraordinary Items	-	F7, Pt. A, Col. B	-	0.0000	-	-
30.	<b>Patronage Capital or Margins</b>	3,342,474	F7, Pt. A, Col. B	4,640,747	0.0874	405,408	4,235,339

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
LINE NO.	ITEM	UNADJUSTED HISTORICAL TEST YEAR	ADJUSTMENTS		ADJUSTED HISTORICAL TEST YEAR	34.5 kV ALLOCATION FACTORS	34.5 kV SYSTEM (\$)	DISTRIBUTION SYSTEM (\$)
		2023 (\$)	NO.	AMOUNT (\$)	2023 (\$)		(e) x (f)	(e) - (g)
31.							(e) x (f)	(e) - (g)
32.	<b><u>B. DEBT SERVICE PAYMENTS</u></b>							
33.	Interest Expense	5,541,276 <small>Line 17+ Line 19</small>		298,245	5,839,521	0.2217 <sup>4</sup>	1,294,835	4,544,686
34.	Principal Payments	3,462,718 <small>F7, Pt. O, Col. B</small>	[6]	253,804	3,716,522	0.2217 <sup>4</sup>	824,089	2,892,433
35.	Total Debt Service Payments	9,003,994		552,049	9,556,043	0.2217	2,118,924	7,437,119
36.								
37.	<b><u>C. DEBT SERVICE MARGINS</u></b>							
38.	Patronage Capital or Margins	3,342,474 <small>Line 30</small>			4,640,747	0.0874 <sup>6</sup>	405,408	4,235,339
39.	Plus: Depreciation and Amortization Expense	4,156,690 <small>Line 14</small>			4,156,690	0.2432 <sup>3</sup>	1,010,889	3,145,801
40.	Plus: Interest Expense	5,541,276 <small>Line 33</small>		298,245	5,839,521	0.2217 <sup>4</sup>	1,294,835	4,544,686
41.	Plus: Non-Cash Other Deductions Amortizations	848,378 <small>Trial Balance</small>			848,378	0.2217 <sup>4</sup>	188,116	660,261
42.	Plus: Cash Capital Credits Cash Received	1,573,338 <small>F7, Pt. J, L6, Col. A</small>			1,573,338	0.2217 <sup>4</sup>	348,866	1,224,471
43.	Plus: Non-Cash Income Tax Expense	1,208,829 <small>Line 16</small>		(1,208,829)	-	(0.1115) <sup>5</sup>	-	-
44.	Less: Generation and Transmission Capital Credits	(2,116,553) <small>Line 27</small>			(2,116,553)	0.0000	-	(2,116,553)
45.	Less: Other Capital Credits and Patr. Dividends	(1,061,637) <small>Line 28</small>			(1,061,637)	0.2217 <sup>4</sup>	(235,404)	(826,233)
46.	Total Debt Service Margins	13,492,795			13,880,484		3,012,711	10,867,773
47.								
48.	<b><u>D. DEBT SERVICE COVERAGE</u></b>	1.50 <small>Line 46/Line 35</small>			1.45		1.42	1.46
49.								
50.	<b><u>E. DEBT SERVICE COVERAGE TARGET</u></b>						1.60	1.60
51.					Adjusted DSC Margins are:		<b>Below the Target</b>	<b>Below the Target</b>
52.								
53.	<b><u>F. OPERATING INCOME ADJUSTMENT</u></b>							
54.	DSC Adjustment Required to Achieve Target						0.18	0.14
55.	Debt Service Payments						2,118,924	7,437,119
56.	After-Tax Operating Income Adjustment						381,406	1,041,197
57.	Add True-Up						(99,919)	(322,556)
58.	Net Operating Income Adjustment						281,487	718,640

<sup>1</sup> Direct-assigned per Protocols Section F.2.a. For calculation of the direct-assigned 34.5kV revenues, see Page 6, Line 14.

<sup>2</sup> See Page 6, Line 25.

<sup>3</sup> Column (g) amount divided by Column (e) amount. See Page 6, Line 63 for 34.5kV Depr. Expense amount.

<sup>4</sup> See Page 6, Line 48. Distribution portion is calculated by subtracting Column (g) from Column (e) amount.

<sup>5</sup> Allocation on Operating Margins per Section F.2.e of Protocols.

<sup>6</sup> Column (g) divided by Column (e) amount.

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
LINE NO.	ITEM	UNADJUSTED HISTORICAL TEST YEAR 2023 (\$)	ADJUSTMENTS NO.    AMOUNT (\$)	ADJUSTED HISTORICAL TEST YEAR 2023 (\$)	34.5 kV ALLOCATION FACTORS	34.5 kV SYSTEM (\$)	DISTRIBUTION SYSTEM (\$)
<b>59. <u>G. EQUITY TEST (Increase will not result in &gt; 15% Distribution Equity ratio if minimum DSC of 1.35 is achieved)</u></b>							
60.		<u>Pre-Adjustment</u>		<u>Plus Adjustment</u>			<u>Post-Adjustment</u>
61.	Total Margins and Equities	49,056,054	F7, Pt. C, L35	1,000,127			50,056,181
62.	Total Assets	186,653,589	F7, Pt C, L28	[7] 2,652,749			189,306,338
63.	Investment in Associate Organizations	38,001,491	F7, Pt. 7a, Col (c), Sum (L5-L8)				38,001,491
64.	Equity Ratio	<u>7.44%</u>	(L61-L63)/(L62-L63)				<u>7.97%</u>
65.							
<b>66. <u>H. FINAL REVENUE ADJUSTMENT PROPOSED</u></b>							
67.	Operating Income Adjustment			1,000,127		281,487	718,640
68.	Rate Schedule Revenue			68,511,702		3,796,308	64,715,395
69.	Adjustment Percentage			1.5%		7.4%	1.1%

**SOUTHERN PIONEER ELECTRIC COMPANY**  
**FORMULA-BASED RATE - ADJUSTMENTS TO ACTUAL TEST YEAR RESULTS**  
Per Section F.1 of the FBR Protocols

LINE NO.	DESCRIPTION	AMOUNT	REFERENCE NOTES, SOURCE, OR PROTOCOLS
1.	<b><u>ADJUSTMENT [1] --REVENUE</u></b>		
2.	<b>1. Annualize rate adjustment implemented during Test Year - Distribution System</b>		Protocols F.1.a
3.	Annual Rate Adjustment Authorized by Commission	\$ 1,171,612	23-SPEE-792-RTS
4.	Total kWh Sales used to determine Rate Adjustment	800,964,334	2022 TY as used in 23-SPEE-792-RTS
5.	Equivalent Average per kWh Rate Adjustment	\$ 0.00146	L3/L4
6.	kWh Sales Prior to Implementation of Rate Adjustment	469,399,521	23-SPEE-792-RTS effective August 1, 2023
7.	Revenue Adjustment to Annualize Rate Adjustment	\$ 686,615	L5 x L6
8.			
9.	<b>Other Applicable Adjustments to Revenue Authorized by Commission</b>	\$ (485,704)	WP10 - PTS Adjustment
10.	Adjustment - Distribution System Component	\$ 200,911	
11.			
12.	<b>2. Annualize rate adjustment implemented during Test Year - 34.5kV System</b>		Protocols F.1.a
13.	Per kW Rate during Test Year - January thru Order in Annual FBR Filing	\$ 3.47	22-SPEE-501-TAR effective August 1, 2022
14.	Per kW Rate during Test Year - Post-Order thru December	\$ 4.00	23-SPEE-792-RTS effective August 1, 2023
15.			
16.	Per kW Rate Change Authorized by the Commission	\$ 0.53	L14 - L13
17.	34.5kV Demand Prior to Implementation of Rate Adjustment	473,590	WP1 - Jan thru Jul
18.	Revenue Adjustment to Annualize Rate Adjustment	\$ 251,002	L16 x L17
19.			
20.	Adjustment - 34.5kV System Component	\$ 23,642	L18 and WP10-PTS Adjustment
21.			
22.	<b>3. ADJUSTMENT [1] - Combined System</b>	<b>\$ 224,552</b>	L10 + L20
23.			
24.	<b><u>ADJUSTMENT [2] -- Certain Operating Expenses</u></b>		Protocols F.1 b, c, g.
25.	<i>Adjustment to remove typically disallowed items (dues, donations, charitable contributions, promotional advertising, penalties and fines, entertainment expense)</i>		
26.			
27.	2.a. Distribution Expense - Operation	\$ (393)	Filing Exhibit per Protocols G.12
28.	2.b. Distribution Expense - Maintenance	\$ -	Filing Exhibit per Protocols G.12
29.	2.c. Customer Accounts Expense	\$ (2,994)	Filing Exhibit per Protocols G.12
30.	2.d. Customer Service and Informational Expense	\$ (42,138)	Filing Exhibit per Protocols G.12
31.	2.e. Sales Expense	\$ (23,197)	Filing Exhibit per Protocols G.12
32.	2.f. Administrative and General Expense	\$ (65,600)	Filing Exhibit per Protocols G.12
33.	2.g. Other Deductions	\$ (28,814)	Filing Exhibit per Protocols G.12
34.	<b>Total Adjustment</b>	<b>\$ (163,137)</b>	Sum (L32:L38)

**SOUTHERN PIONEER ELECTRIC COMPANY**  
**FORMULA-BASED RATE - ADJUSTMENTS TO ACTUAL TEST YEAR RESULTS**  
Per Section F.1 of the FBR Protocols

LINE NO.	DESCRIPTION	AMOUNT	REFERENCE NOTES, SOURCE, OR PROTOCOLS
35.	<b><u>ADJUSTMENT [3] -- Other Taxes</u></b>		
36.	<i>Adjustment to include cash tax expense</i>		Protocols F.1.d.
37.	Test Year Tax Expense - Other, as booked	\$ 1,208,829	F7, Pt. A, Col. B
38.	Tax Expense - Other paid in cash during Test Year	\$ -	WP2
39.	Adjustment to Actual Tax Expense - Other	<u>\$ (1,208,829)</u>	L38 - L37
40.			
41.	<b><u>ADJUSTMENT [4] -- Long-Term Interest Expense</u></b>		Protocols F.1.e.
42.	<i>Adjustment to reflect the Budget.</i>		
43.	Actual Year Long-Term Interest Expense	\$ 5,424,163	F7, Pt. A, Col. B
44.	Budget Year Long-Term Interest Expense	\$ 5,608,532	2024 Budget, adjusted as shown in Exh 11 Debt Reconciliation
45.	Adjustment to Actual Long-Term Interest Expense	<u>\$ 184,369</u>	L44 - L43
46.			
47.	<b><u>ADJUSTMENT [5] --Other Interest Expense</u></b>		Protocols F.1.f.
48.	<i>Adjustment to reflect the Budget.</i>		
49.	Actual Year Other Interest Expense	\$ 117,113	F7, Pt. A, Col. B
50.	Budget Year Other Interest Expense	\$ 230,989	2024 Budget, adjusted as shown in Exh 11 Debt Reconciliation
51.	Adjustment to Actual Other Interest Expense	<u>\$ 113,876</u>	L50 - L49
52.			
53.	<b><u>ADJUSTMENT [6] -- Principal Payments</u></b>		Protocols F.1.h.
54.	<i>Adjustment to reflect the Budget.</i>		
55.	Actual Year Principal Payments	\$ 3,462,718	F7, Pt. O, Col. B
56.	Budget Year Principal Payments	\$ 3,716,522	2024 Budget, adjusted as shown in Exh 11 Debt Reconciliation
57.	Adjustment to Actual Principal Payments	<u>\$ 253,804</u>	L56 - L55
58.			
59.	<b><u>ADJUSTMENT [7] -- Assets</u></b>		
60.	<i>Adjustment to reflect budgeted Assets.</i>		
61.	Actual Year-End Assets	\$ 186,653,589	F7, Pt. C, L28.
62.	Budgeted Year-End Assets	\$ 189,306,338	2024 Budget, adjusted as shown in Exh 11
63.	Adjustment to Actual Assets	<u>\$ 2,652,749</u>	L62 - L61
64.			
65.	<b><u>ADJUSTMENT [8] -- Extraordinary Adjustment</u></b>		
66.	Adjustment to Non-Operating Margins - Other		

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

Line  
No. **F. 2 - Calculating Allocation Ratios and Direct-assigned Revenues**

<b>I. DIRECT-ASSIGN 34.5 kV SYSTEM REVENUE</b>			
1			
2			
3			
4	<i>Annualized 34.5kV Rate Revenues</i>		
5	Most Recent \$/kW Rate Authorized During Test Year	Pg.2, L14	\$ 4.00
6	Total 34.5 kV System Demand for the entire Test Year	WP1	817,022
7		L5 x L6	\$ 3,268,087
8			
9	<i>Property Tax collected during Test Year from the 34.5 kV system users</i>		
10	Current \$/kW PTS Authorized by the Commission	Docket No. 24-SPEE-462-TAR	\$0.64652
11	Total 34.5 kV System Demand for the entire Test Year <sup>1</sup>	WP10 - PTS Adjustment	817,022
12		L10 x L11	\$ 528,221
13			
14	<b>Total 34.5kV Revenue</b>	<b>L7 + L11</b>	<b>\$ 3,796,308</b>

<b>II. CALCULATE LAB AND NP ALLOCATION RATIOS</b>			
Acct No		Source	
17			
18			
19	562-573	Transmission Labor	Payroll Journal \$ 52,539
20			
21	562-573, 580-598, 902-912, 920-932	Total Labor	Payroll Journal \$ 3,934,479
22	920-932	A&G Labor	Payroll Journal \$ 790,657
23		Total non-A&G Labor	\$ 3,143,822
24			
25		Transmission Labor RATIO	L19 / L23 0.0167

Acct No		Source	
28			
29			
30	350-359	Transmission Plant	Trial Balance \$ 34,925,994
31	360-373	Dist Plant	Trial Balance \$ 77,524,263
32	389-399	General Plant	Trial Balance \$ 23,512,944
33		Total Plant	Sum L30: L32 \$ 135,963,202
34			
35			
36	108.5, 108.501	Accumulated Depreciation - Trans	Trial Balance \$ 9,719,894
37	108.6, 108.601	Accumulated Depreciation - Dist	Trial Balance \$ 3,747,523
38	108.71-108.79	Accumulated Depreciation - General	Trial Balance \$ 7,622,248
39		Total Accum. Depr.	Sum L36: L38 \$ 21,089,665
40			
41			
42		Net Plant - Transmission	\$ 25,206,100
43		Allocated General Net Plant on Transmission Labor	\$ 265,562
44		Total Net Plant - Transmission (w/ allocated General)	Sum L42: L43 \$ 25,471,662
45			
46		Total Net Plant	L33- L39 \$ 114,873,537
47			
48		Net Transmission Plant RATIO	L44 / L46 0.2217

<b>III. DIRECT-ASSIGN DEPRECIATION</b>			
Acct No		Source	
51			
52			
53			
54			
55	403.5	Transmission Depr	Trial Balance \$ 809,749
56	403.6	Dist Depr	Trial Balance \$ 1,955,945
57	403.7	General Plant Depr	Trial Balance \$ 605,537
58		Total	Sum L55: L57 \$ 3,371,231
59		With Acct 406 - Amort of AP to match Form 7 inputs	L58 + Amort of AP \$ 4,156,690
60			
61		Allocate resultant General Plant depr (with AP) balance on Transm. Labor	L57 Col (c) x L25 \$ 12,477
62		Add Transm. Depr. resultant balance (w/ alloc. acct 406)	L55 Col (c) \$ 998,411
63		Tot 34.5 kV Depr. Expense to subtract from Tot Sys	L61 + L62 \$ 1,010,889
64			
65			

1 To stay consistent in recognizing that the PTS (1) is a separate mechanism that will ensure collection of 2022 property tax expense and (2) the PTS approved in KCC docket no. 23-SPEE-522-TAR already made an adjustment for the loss of Kingman load.

**SOUTHERN PIONEER ELECTRIC COMPANY**  
**FORMULA-BASED RATE - PROPORTIONAL ALLOCATION OF RATE ADJUSTMENT TO RATE CLASSES**  
Per Sections F.3.c and F.4.a-b of the FBR Protocols

**I. Calculate the Resultant LADS Rate for 34.5kV System**

Line No.	Description	Source	Amount
1	Net Operating Income Adjustment - 34.5kV	Pg.2, L58	\$ 281,487
2	Total Demand	WP1a, L 28	817,022 kW
3	Resultant \$/kW Adjustment	L1/L2	\$ 0.34 /kW
4	Current LADS Rate	Pg.3, L14	\$ 4.00 /kW
5	Final Adjusted LADS Rate	L3 + L4	\$ 4.34 /kW

**II. Calculate the Total FBR Retail Rate Adjustment**

Line No.	Description	Source	Amount
6	FBR Adjustment - Distribution	Pg.2, L58	\$ 718,640
7			
8	34.5kV Adjustment - Retail		
9	Retail 34.5kV Demand	WP1a, L26	569,453 kW
10	Resultant \$/kW Adjustment	L3	\$ 0.34 /kW
11		L9 x L10	\$ 196,193
12			
13	Total FBR Adjustment - Retail	L6 + L11	\$ 914,833
14			

**III. Apportion the Total FBR Retail Rate Adjustment to Rate Classes**

(a)	(b)	(c)	(d)	(e)
Allocation of Rate Adjustment				
Line No.	Rate Schedule	Total FBR Adjustment <sup>1</sup>	Historical Energy Sales <sup>2</sup>	FBR Adjustment per kWh <sup>3</sup>
		(\$)	(kWh)	(\$)
15	Residential Service (17-RS)			
16	General Use	360,596	108,347,926	0.00333
17	Space Heating	17,763	5,261,860	0.00338
18	General Service Small (17-GSS)	54,180	13,426,794	0.00404
19	General Service Large (17-GSL)	332,902	122,843,384	0.00271
20	General Service Space Heating	4,148	2,261,691	0.00183
21	Industrial Service (17-IS)	78,427	39,178,005	0.00200
22	Interruptible Industrial Service (17-INT)	-	-	N.A.
23	Real -Time Pricing (13-RTP)	-	20,690	N.A.
24	Transmission Level Service (17-STR) <sup>3</sup>	5,277		
25	Distribution	3,883	454,408,991	0.00001
26	34.5kV	1,395		
25	Municipal Power Service (17-M-I)	1,122	237,169	0.00473
26	Water Pumping Service (17-WP)	16,576	6,220,625	0.00266
27	Irrigation Service (17-IP-I)	6,785	2,112,256	0.00321
28	Temporary Service (17-CS)	142	20,493	0.00691
29	Lighting	36,916	2,404,428	0.01535
16	<b>Total Retail Rates</b>	<b>914,833</b>	<b>756,744,312</b>	

<sup>1</sup> See Workpaper 3 for detail. Total FBR adjustment by rate class is the sum of Distribution and 34.5kV adjustments for that class.

<sup>2</sup> See Work Paper 4.

<sup>3</sup> The Distribution portion of the FBR Adjustment for the STR class is calculated using only the non-distribution portion of the additional debt service in the Budget Year—see Workpapers 3 and 5.  
The 34.5kV portion of the FBR adjustment applies only to 34.5kV STR and is billed on \$/kW, see Workpaper 3.



**34.5 kV system Billing Demand for Test Year**  
**Southern Pioneer Electric Company**  
**Summary of Local Access Billing Demands (kW) -- 2023**  
per G&T <sup>1</sup>

<u>Line</u>	<u>Description</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
1	Total Local Access System <sup>2</sup>	60,607	60,072	50,602	54,998	72,419	86,951	98,787	96,852	85,713	65,085	51,958	51,689	835,732
2	CP Date	30	23	14	18	09	29	18	02	04	02	28	26	
3	CP Time (hour Ending) CST	1100	800	1000	1600	1600	1600	1700	1600	1700	1500	800	1400	
4														
5	Wholesale Customers @ Del. Pt.													
6	██████████-Metered	2,783	2,606	2,385	1,962	2,907	2,940	2,842	3,365	2,722	2,346	2,633	2,378	31,867
7	██████████)-Generation	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal-██████████	2,783	2,606	2,385	1,962	2,907	2,940	2,842	3,365	2,722	2,346	2,633	2,378	31,867
9	██████████)-Metered	2,593	2,322	1,761	2,290	3,221	3,924	4,463	4,715	4,356	2,928	2,048	1,875	36,495
10	██████████)-Generation	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Subtotal-██████████	2,593	2,322	1,761	2,290	3,221	3,924	4,463	4,715	4,356	2,928	2,048	1,875	36,495
12	██████████	2,691	2,759	1,845	1,567	2,058	2,639	2,616	2,792	2,553	2,107	2,075	1,971	27,672
13	██████████	1,233	10,079	4,694	-	-	1,811	-	-	-	-	1,299	-	19,116
14	██████████	100	204	104	72	107	187	166	194	168	156	217	159	1,831
15	██████████	9,400	9,824	7,834	7,734	9,261	10,474	11,277	10,981	12,344	8,886	9,177	8,394	115,586
16	██████████)-Generation	465	40	1,447	2,011	2,013	1,483	2,010	2,013	1,868	1,340	9	307	15,003
17	Subtotal--Wholesale	19,263	27,834	20,069	15,636	19,565	23,458	23,373	24,059	24,010	17,762	17,457	15,082	247,568
18	Losses @ 2.29% of 34.5 kV Output	441	637	460	358	448	537	535	551	550	407	400	345	5,669
19	Subtotal with Losses (@ Source)	19,705	28,471	20,529	15,994	20,013	23,995	23,909	24,610	24,559	18,169	17,857	15,428	253,238
20														
21	Southern Pioneer Retail													
22	Retail with Losses (@ Source)	40,902	31,600	30,073	39,005	52,405	62,956	74,878	72,242	61,154	46,916	34,100	36,261	582,494
23	Losses @ 2.24% of 34.5 kV Input	916	707	673	873	1,173	1,409	1,676	1,617	1,369	1,050	763	812	13,040
24	Retail @ Delivery Point	39,987	30,893	29,400	38,131	51,232	61,547	73,202	70,625	59,785	45,866	33,337	35,449	569,453
25														
26	Total Load with Loss %	59,250	58,727	49,469	53,767	70,797	85,005	96,575	94,684	83,794	63,628	50,794	50,532	817,022

<sup>1</sup> From Mid-Kansas.

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



Proportional Allocation of FBR Rate Adjustment to Retail Rate Classes  
Based on CCOS by Rate Schedule

1. Distribution

(a) Line No.	(b) Rate Schedule	(c) Historical Revenue Rates <sup>1</sup> (\$)	(d) Historical Energy Sales <sup>1</sup> (kWh)	(e) Power Costs Per kWh Sold 20-169 Docket (cents/kWh)	(f) Base Power Costs Recovered in Rates (\$)	(g) Historical ECA-2 Revenue By Rate <sup>1</sup> (\$)	(h) Total Power Costs Recovered in Rates (\$)	(i) Base Revenue by Rate <sup>2</sup>	(j) Percent w/ STR	(k)-(m) Allocation of Rate Adjustment		
										(k) Base Revenue w/o STR	(l) Percent w/o STR	(m) FBR Adjustment - Distribution <sup>2</sup> (\$)
1	Residential Service (17-RS)											
2	General Use	17,208,389	108,347,926	7.58	8,214,150	(322,969)	7,891,181	9,317,208	38.2%	9,317,208	39.6%	283,368
3	Space Heating	807,640	5,261,860	7.11	373,995	(25,334)	348,661	458,979	1.9%	458,979	2.0%	13,959
4	General Service Small (17-GSS)	2,272,712	13,426,794	6.93	929,980	(57,188)	872,792	1,399,919	5.7%	1,399,919	6.0%	42,576
5	General Service Large (17-GSL)	16,787,685	122,843,384	7.00	8,602,606	(416,559)	8,186,046	8,601,639	35.2%	8,601,639	36.6%	261,605
6	General Service Space Heating	257,801	2,261,691	7.13	161,219	(10,586)	150,633	107,168	0.4%	107,168	0.5%	3,259
7	Industrial Service (17-IS)	4,425,603	39,178,005	6.54	2,563,486	(164,318)	2,399,167	2,026,435	8.3%	2,026,435	8.6%	61,631
8	Interruptible Industrial Service (17-INT)	-	-	-	-	-	-	-	-	-	-	-
9	Real-Time Pricing (RTP)	4,896	20,690	-	4,896	-	4,896	-	-	-	-	-
10	Transmission Level Service (17-STR)	22,906,575	454,408,991	5.65	25,692,521	-	25,692,521	914,709	3.7%	-	-	3,883
11	Municipal Power Service (17-M-I)	44,908	237,169	7.00	16,597	(683)	15,914	28,994	0.1%	28,994	0.1%	882
12	Water Pumping Service (17-WP)	787,747	6,220,625	6.10	379,312	(19,858)	359,453	428,294	1.8%	428,294	1.8%	13,026
13	Irrigation Service (17-IP-I)	327,721	2,112,256	7.16	151,329	1,079	152,408	175,313	0.7%	175,313	0.7%	5,332
14	Temporary Service (17-CS)	5,114	20,493	7.82	1,602	(145)	1,456	3,658	0.0%	3,658	0.02%	111
15	Lighting	1,078,088	2,404,428	5.60	134,757	(10,506)	124,251	953,837	3.9%	953,837	4.1%	29,009
16	<b>Total Retail Rates</b>	<b>66,914,878</b>	<b>756,744,312</b>		<b>47,226,449</b>	<b>(1,027,068)</b>	<b>46,199,381</b>	<b>24,416,153</b>	<b>100%</b>	<b>23,501,444</b>	<b>100%</b>	<b>718,640</b>

2. Transmission (34.5kV)

(a) Line No.	(b) Rate Schedule	(c) Historical Revenue Rates <sup>1</sup> (\$)	(d) Historical Energy Sales <sup>1</sup> (kWh)	(e) Power Costs Per kWh Sold 20-169 Docket (cents/kWh)	(f) Base Power Costs Recovered in Rates (\$)	(g) Historical ECA-2 Revenue By Rate <sup>1</sup> (\$)	(h) Total Power Costs Recovered in Rates (\$)	(i) Base Revenue by Rate <sup>2</sup>	(j) Percent w/ STR	(k)-(m) Allocation of Rate Adjustment		
										(k) Base Revenue w/o STR	(l) Percent w/o STR	(m) FBR Adjustment <sup>3</sup> (\$)
17	Residential Service (17-RS)											
18	General Use	17,208,389	108,347,926	7.58	8,214,150	(322,969)	7,891,181	9,317,208	38.2%	9,317,208	39.6%	77,228
19	Space Heating	807,640	5,261,860	7.11	373,995	(25,334)	348,661	458,979	1.9%	458,979	2.0%	3,804
20	General Service Small (17-GSS)	2,272,712	13,426,794	6.93	929,980	(57,188)	872,792	1,399,919	5.7%	1,399,919	6.0%	11,604
21	General Service Large (17-GSL)	16,787,685	122,843,384	7.00	8,602,606	(416,559)	8,186,046	8,601,639	35.2%	8,601,639	36.6%	71,297
22	General Service Space Heating	257,801	2,261,691	7.13	161,219	(10,586)	150,633	107,168	0.4%	107,168	0.5%	888
23	Industrial Service (17-IS)	4,425,603	39,178,005	6.54	2,563,486	(164,318)	2,399,167	2,026,435	8.3%	2,026,435	8.6%	16,797
24	Interruptible Industrial Service (17-INT)	0	0	-	0	0	0	-	0.0%	-	-	-
25	Real-Time Pricing (RTP)	4,896	20,690	-	4,896	0	4,896	-	0.0%	-	-	-
26	Transmission Level Service (17-STR)	22,906,575	454,408,991	5.65	25,692,521	0	25,692,521	914,709	3.7%	-	-	1,395
27	Municipal Power Service (17-M-I)	44,908	237,169	7.00	16,597	(683)	15,914	28,994	0.1%	28,994	0.1%	240
28	Water Pumping Service (17-WP)	787,747	6,220,625	6.10	379,312	(19,858)	359,453	428,294	1.8%	428,294	1.8%	3,550
29	Irrigation Service (17-IP-I)	327,721	2,112,256	7.16	151,329	1,079	152,408	175,313	0.7%	175,313	0.7%	1,453
30	Temporary Service (17-CS)	5,114	20,493	7.82	1,602	(145)	1,456	3,658	0.0%	3,658	0.02%	30
31	Lighting	1,078,088	2,404,428	5.60	134,757	(10,506)	124,251	953,837	3.9%	953,837	4.1%	7,906
32	<b>Total Retail Rates</b>	<b>66,914,878</b>	<b>756,744,312</b>		<b>47,226,449</b>	<b>(1,027,068)</b>	<b>46,199,381</b>	<b>24,416,153</b>		<b>23,501,444</b>		<b>196,193</b>

<sup>1</sup> See Workpaper 4 for historical usage and revenue by class.

<sup>2</sup> For STR, base revenues are historical TY revenues from delivery charge. The Distribution System FBR Adjustment for the STR class is directly calculated to exclude non-distribution portion of the additional debt service in the Budget Year, see Workpaper 5, Part I.

<sup>3</sup> 34.5kV FBR Adjustment allocated to the STR class is for 34.5kV STR customers who pay LADS rate - see Workpaper 5, Part II; 115kV STR do not use this system.

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

kWh Totals by Revenue Class (Month is "Billed in/Recorded on F" vs. "Used in")		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	1 1.440. Residential	8,012,720	7,499,330	6,843,558	6,078,121	7,504,341	10,244,594	14,898,289	14,936,963	10,520,361	6,924,979	6,694,256	8,200,424	108,347,926
Res	13 1.440. Residential Heating	429,092	794,680	475,904	322,851	297,674	351,475	454,681	562,845	282,905	331,793	417,094	560,865	5,261,850
Comm	2 1.442.1 Commercial Small	1,126,017	1,181,041	1,087,383	960,131	999,295	1,088,442	1,313,661	1,393,528	1,050,597	939,785	975,885	1,311,029	13,426,794
Comm	3 1.442.1 Commercial Large	8,581,500	10,545,389	9,067,229	8,442,587	9,176,670	9,746,510	12,264,652	12,794,742	11,170,746	11,617,123	9,937,983	9,498,253	122,843,384
Comm	4 1.442.1 Commercial Space Heating	195,146	335,618	184,775	113,581	123,896	161,731	220,774	236,167	174,077	138,189	154,435	223,302	2,261,691
Ind	6 1.442.2 Industrial	2,664,115	3,002,294	2,946,430	2,982,451	3,332,304	3,553,984	3,365,979	3,309,616	3,189,561	3,293,012	3,326,638	4,211,621	39,178,005
Ind	7 1.442.2 Industrial Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Ind	12 1.442.2 Real Time Pricing	1,807	1,632	1,796	1,714	1,738	1,656	1,701	1,700	1,665	1,752	1,725	1,804	20,690
Ind	9 1.442.2 Industrial-Sub Trans 115	39,988,998	35,735,608	31,765,649	40,106,454	39,384,674	39,012,362	39,490,442	40,276,306	25,851,719	41,359,341	39,065,551	39,513,031	451,550,135
Ind	15 1.442.2 Industrial-Sub Trans 34.5	231,569	217,070	247,273	247,836	246,613	225,439	264,218	253,437	232,132	241,858	223,209	228,202	2,858,856
Irr	8 1.441 Irrigation	2,552	12,185	84,507	198,816	170,007	141,509	522,837	684,267	193,727	51,868	39,206	10,775	2,112,256
Comm	5 1.442.15 Commercial Municipal	21,913	8,483	16,731	16,792	17,171	21,132	19,530	22,988	24,885	26,120	20,316	21,108	237,169
WP	16 1.442.15 Water Pumping	540,091	309,831	457,517	574,851	544,567	484,651	590,853	719,178	574,635	579,191	406,423	438,837	6,220,625
Lights	10 1.444. Lighting	208,211	205,930	206,352	203,511	204,223	200,874	199,871	195,709	195,875	197,606	192,897	190,370	2,484,428
Temp	17 Temporary Service	47	-	100,169	(99,447)	969	1,617	1,865	1,966	1,652	1,840	3,347	5,468	20,493
		62,003,778	59,849,091	53,485,283	60,151,549	62,004,142	65,235,967	73,599,353	75,392,401	53,444,237	66,704,457	61,458,965	64,415,089	756,744,312
Non-STR Retail		21,783,211	23,896,413	21,472,361	19,797,259	22,372,855	25,998,166	33,844,693	34,862,658	27,360,386	24,103,258	22,170,205	24,673,856	

Revenue Totals by Revenue Class		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	1 1.440. Residential	1,228,135	1,075,519	1,104,260	964,924	1,119,929	1,495,172	2,420,784	2,489,778	1,806,428	1,246,808	1,067,604	1,199,049	17,208,389
Res	13 1.440. Residential Heating	62,741	97,100	71,254	49,338	47,304	54,878	81,182	96,636	51,688	59,930	61,489	74,100	807,640
Comm	2 1.442.1 Commercial Small	181,788	174,320	181,398	159,987	164,802	177,244	231,638	247,403	203,645	186,278	169,963	194,246	2,272,712
Comm	3 1.442.1 Commercial Large	1,133,634	1,262,073	1,290,379	1,125,868	1,252,018	1,075,228	2,077,577	1,868,143	1,676,125	1,647,219	1,246,520	1,132,903	16,787,685
Comm	4 1.442.1 Commercial Space Heating	6,237	19,492	20,517	13,269	20,588	16,997	41,013	36,058	28,113	18,434	16,512	20,571	257,801
Ind	6 1.442.2 Industrial	308,981	301,290	333,340	304,612	316,091	385,458	438,920	437,067	416,751	425,283	347,170	410,640	4,425,603
Ind	7 1.442.2 Industrial Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Ind	12 1.442.2 Real Time Pricing	366	402	393	374	422	427	443	454	413	384	402	418	4,896
Ind	9 1.442.2 Industrial-Sub Trans 115	1,732,519	1,988,585	1,509,712	1,695,800	1,767,127	2,149,708	2,335,963	2,365,975	1,831,811	1,670,878	1,697,754	1,992,978	22,738,819
Ind	15 1.442.2 Industrial-Sub Trans 34.5	14,977	11,694	13,420	10,230	11,045	16,666	19,948	19,631	11,590	9,897	13,297	15,363	167,756
Irr	8 1.441 Irrigation	9,313	10,028	16,854	25,395	23,039	21,474	65,828	87,724	30,964	14,659	12,949	9,950	327,721
Comm	5 1.442.15 Commercial Municipal	3,561	1,852	3,281	3,178	3,171	3,736	4,096	4,610	4,907	4,680	3,820	3,717	44,908
WP	16 1.442.15 Water Pumping	64,135	33,799	55,814	65,202	61,444	57,239	83,522	102,725	82,325	81,055	50,258	50,228	787,747
Lights	10 1.444. Lighting	89,353	85,598	90,997	86,384	87,952	88,500	91,034	93,710	93,423	94,516	88,706	87,835	1,078,088
Temp	17 Temporary Service	12	-	24,637	(24,271)	227	386	464	515	442	497	852	1,354	5,114
		4,835,751	5,061,751	4,716,254	4,470,290	4,875,158	5,543,192	7,892,410	7,850,428	6,238,625	5,460,818	4,776,851	5,193,350	66,914,878

PCA Totals by Revenue Class		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Res	1 1.440. Residential	(65,006)	(105,779)	(11,846)	(63,902)	(76,662)	(59,062)	45,732	60,156	58,147	57,951	(59,247)	(124,412)	(322,969)
Res	13 1.440. Residential Heating	(3,494)	(9,980)	(597)	(3,501)	(3,019)	(1,984)	2,373	2,975	1,505	2,784	(3,817)	(8,380)	(25,334)
Comm	2 1.442.1 Commercial Small	(9,129)	(16,444)	(1,669)	(10,294)	(10,172)	(6,156)	4,201	7,383	5,846	7,869	(8,551)	(20,073)	(57,188)
Comm	3 1.442.1 Commercial Large	(69,968)	(138,497)	(15,262)	(88,834)	(93,728)	(55,859)	49,133	68,316	61,882	96,642	(85,350)	(145,035)	(416,559)
Comm	4 1.442.1 Commercial Space Heating	(1,562)	(4,466)	(37)	(1,316)	(1,244)	(858)	768	1,166	978	1,200	(1,699)	(3,515)	(10,586)
Ind	6 1.442.2 Industrial	(21,362)	(42,488)	(1,000)	(34,332)	(33,438)	(19,211)	23,023	17,126	17,768	28,215	(33,330)	(65,290)	(164,318)
Ind	7 1.442.2 Industrial Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Ind	12 1.442.2 Real Time Pricing	-	-	-	-	-	-	-	-	-	-	-	-	-
Ind	9 1.442.2 Industrial-Sub Trans 115	-	-	-	-	-	-	-	-	-	-	-	-	-
Ind	15 1.442.2 Industrial-Sub Trans 34.5	-	-	-	-	-	-	-	-	-	-	-	-	-
Irr	8 1.441 Irrigation	(21)	(178)	(30)	(2,035)	(1,727)	(663)	1,429	3,284	1,110	440	(361)	(170)	1,079
Comm	5 1.442.15 Commercial Municipal	(180)	(144)	(56)	(148)	(183)	(136)	73	137	136	204	(91)	(296)	(683)
WP	16 1.442.15 Water Pumping	(4,427)	(4,917)	(1,189)	(5,383)	(5,541)	(2,918)	1,614	4,082	3,151	4,633	(2,475)	(6,389)	(19,059)
Lights	10 1.444. Lighting	(1,583)	(3,531)	923	(2,806)	(1,934)	(803)	1,668	832	1,141	1,877	(3,014)	(3,276)	(10,505)
Temp	17 Temporary Service	(0)	-	45	(105)	(10)	(11)	6	12	9	14	(25)	(80)	(145)
		(176,733)	(326,423)	(30,718)	(212,655)	(227,758)	(146,660)	130,019	165,469	151,674	201,830	(197,959)	(377,155)	(1,027,068)

Cons Totals by Revenue Class		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg Cons
Res	1 1.440. Residential	12,044	12,042	12,026	12,021	12,026	12,034	12,035	12,025	11,989	12,026	12,027	12,040	12,028
Res	13 1.440. Residential Heating	536	534	534	530	533	537	537	537	536	539	538	538	536
Comm	2 1.442.1 Commercial Small	2,756	2,750	2,753	2,758	2,761	2,761	2,752	2,765	2,780	2,785	2,789	2,789	2,767
Comm	3 1.442.1 Commercial Large	1,357	1,364	1,357	1,353	1,350	1,344	1,356	1,353	1,347	1,342	1,341	1,337	1,350
Comm	4 1.442.1 Commercial Space Heating	38	38	38	38	38	38	38	38	38	38	38	38	38
Ind	6 1.442.2 Industrial	17	17	17	17	17	17	17	17	17	17	17	17	17
Ind	7 1.442.2 Industrial Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Ind	12 1.442.2 Real Time Pricing	1	1	1	1	1	1	1	1	1	1	1	1	1
Ind	9 1.442.2 Industrial-Sub Trans 115	4	4	4	4	4	4	4	4	4	4	4	4	4
Ind	15 1.442.2 Industrial-Sub Trans 34.5	2	2	2	2	2	2	2	2	2	2	2	2	2
Irr	8 1.441 Irrigation	43	43	43	43	43	43	43	43	43	43	43	43	43
Comm	5 1.442.15 Commercial Municipal	60	62	62	62	62	62	62	62	62	62	62	62	62
WP	16 1.442.15 Water Pumping	72	72	72	72	72	72	72	72	72	72	72	72	72
Lights	10 1.444. Lighting	125	125	125	125	125	125	124	123	123	123	123	123	124
Temp	17 Temporary Service	3	3	8	8	9	9	9	9	9	10	10	12	8
		17,058	17,057	17,042	17,034	17,043	17,049	17,052	17,051	17,023	17,064	17,067	17,078	17,052

**STR Class Rate Adjustment**

**I. FBR Adjustment - Distribution System**

Exclude non-general plant Debt Service (DS)

Ln No

1	718,640	Total Distribution Revenue Adjustment from Pg 2, L 58
2	89%	Non-general plant additions for Budget Year
3		
4	493,890	additional DS for non-general plant in the Test Year
5	78%	Distribution System allocation
6	<u>384,377</u>	
7	1.60	Target DSC
8	<u>615,003</u>	
9	103,638	
10	<u>3.7%</u>	STR %
	<u>3,883</u>	

Calculate STR Base Revenues for the Test Year (kWh x Delivery Chg)

	STR KWH	Rate	Base Rev	
Jan-Jul	267,164,205	0.00198	\$ 528,985	22-SPEE-501-TAR
Aug-Dec	<u>187,244,786</u>	0.00206	\$ 385,724	23-SPEE-792-RTS
	454,408,991		\$ 914,709	

**II. FBR Adjustment - 34.5kV System**

Allocate 34.5kV FBR Adjustment to 34.5kV STR

Billing kW for Test Year	4048.00
Resultant \$/kW Adjustment	\$ 0.34 Pg 3, L3
Total 34.5kV STR Adjustment	<u>\$ 1,394.65</u>

						FBR Calculation
						WP6
<b>Southern Pioneer Electric Company</b>						
Construction Budget - Budget Year						
<u>Loan Project Code</u>	<u>Description of Job</u>	<u>Amount Previously Completed</u>	<u>2024 Budget Amount</u>	<u>% of Job Related to Transmission</u>	<u>\$ Related to Transmission</u>	<u>\$ Related to Distribution</u>
100	New Consumers		\$ 431,506	0.00%	\$ -	\$ 431,506
300-01	4th & Oklahoma Feeder 22 CU Rebuild		\$ 230,961	0.00%	\$ -	\$ 230,961
300-02	Wilmore Breaker 44 - 6.5m Rebuild		\$ 723,598	0.00%	\$ -	\$ 723,598
300-04	Broadcast Square Rebuild		\$ 132,172	0.00%	\$ -	\$ 132,172
300-05	URD Replacement - Trailer Courts Liberal		\$ 520,200	0.00%	\$ -	\$ 520,200
300-12	Liberal High School Feed		\$ 226,131	0.00%	\$ -	\$ 226,131
300-13	KDOT Kiowa Breaker 797, 0.5m		\$ 78,030	0.00%	\$ -	\$ 78,030
500-01	Substation A-Frame Improvements		\$ 168,948	0.00%	\$ -	\$ 168,948
601	Meters, CTs, PTs, Routers, Collectors		\$ 240,735	0.00%	\$ -	\$ 240,735
601-02	Transformers		\$ 486,283	0.00%	\$ -	\$ 486,283
602-01	Increased Capacity		\$ 480,665	0.00%	\$ -	\$ 480,665
603-01	Misc. Sectionalizing Equipment		\$ 41,616	0.00%	\$ -	\$ 41,616
604-01	Regulators		\$ 83,121	0.00%	\$ -	\$ 83,121
605-01	Capacitors		\$ -	0.00%	\$ -	\$ -
606-01	Osrose Pole Replacements		\$ 702,270	0.00%	\$ -	\$ 702,270
606-02	Copper Replacement		\$ 234,090	0.00%	\$ -	\$ 234,090
606-03	Open Wire Secondary Replacement		\$ 52,020	0.00%	\$ -	\$ 52,020
606-05	Distribution Cost of Unit Replacement		\$ 676,260	0.00%	\$ -	\$ 676,260
607-07	4th & OK Fdr 20, Rebuild .3m of 3PH		\$ 241,206	0.00%	\$ -	\$ 241,206
702-01	Street Lights Installs		\$ 390,150	0.00%	\$ -	\$ 390,150
1000-05	Circuit Switcher Replacement - Cudahy		\$ 189,666	100.00%	\$ 189,666	\$ -
1100-01	34.5kV Osrose Pole Replacements		\$ 208,080	100.00%	\$ 208,080	\$ -
1100-02	34.5kV Sectionalizing Equipment		\$ 41,616	100.00%	\$ 41,616	\$ -
1100-03	34.5kV Distribution Cost of Unit Replacement		\$ 52,020	100.00%	\$ 52,020	\$ -
1100-04	34.5 Spar Arm Replacements (Liberal Loop)		\$ 83,232	100.00%	\$ 83,232	\$ -
1100-05	34.5kV Switch Replacement		\$ 41,616	100.00%	\$ 41,616	\$ -
1100-09	Broadcast Square Rebuild		\$ 156,060	100.00%	\$ 156,060	\$ -
1100-10	34.5kV Pole Change Out		\$ 83,232	100.00%	\$ 83,232	\$ -
TBD-01	KDOT Project - Highway 83 Sublette		\$ 32,000	0.00%	\$ -	\$ 32,000
		-	7,027,484		\$ 855,522	\$ 6,171,962
		<b>TOTAL</b>	\$ 7,027,484			
		<b>GENERAL PLANT</b>	\$ 827,530	11%		
			\$ 7,855,014			

**Southern Pioneer Electric Company**  
Capital Budget - Budget Year

<u>Item Description</u>	<u>Department</u>	<u>2024 Budget Amount</u>	<u>Anticipated Purchase Date</u>	<u>Additional Comments</u>
Unit #1067 - 2016 RAM 2500 - ML	Engineering/Operations	\$ 67,500		
Unit #1070 - 2018 Ford F550 - Liberal	Engineering/Operations	\$ 206,400		
Unit #1060 - 2012 Chevrolet 1500 - Liberal	Engineering/Operations	\$ 100,000		
Unit #1050 - 2011 Ford F250 - Liberal	Engineering/Operations	\$ 100,000		
GIS Server	IT	\$ 6,000		
MetaSys Server	IT	\$ 3,750		
Remit Server	IT	\$ 2,500		
(2) Warehouse Overhead Fans - ML	Engineering/Operations	\$ 30,000		
Lecia Survey Equipment - ML	Engineering/Operations	\$ 33,500		
Tension Brakes for Stringing Trailer - ML	Engineering/Operations	\$ 17,500		
Cable Puller Trailer - Liberal	Engineering/Operations	\$ 30,000		
Portable Generator - Liberal	Engineering/Operations	\$ 60,000		
Shoring Equipment - Liberal & ML	Engineering/Operations	\$ 15,000		
Underground Locator - ML	Engineering/Operations	\$ 8,000		
Snow Pusher & Adapter - Liberal	Engineering/Operations	\$ 7,500		
Ride-on Sweeper - Liberal	Engineering/Operations	\$ 18,500		
Salto Door Access Controls - ML	Engineering/Operations	\$ 115,880		
Audio for Conference Room - ML	Engineering/Operations	\$ 5,500		
	<b>TOTAL</b>	<b>\$ 827,530</b>		

= Input from prior year filed FBR, Page 1 and 2.

= Input from SPEC financial records for TY.

<b><u>B. DEBT SERVICE PAYMENTS</u></b>	<b>ADJUSTED HISTORICAL TEST YEAR 2023. (\$)</b>	<b>34.5 kV ALLOCATION FACTORS</b>	<b>34.5 kV SYSTEM (\$)</b>	<b>DISTRIBUTION SYSTEM (\$)</b>
Total Margins for Debt Service	\$ 13,177,230		\$ 2,889,315	\$ 10,287,915
Actual Debt Service				
Interest on Long-Term Debt	\$ 5,424,163	0.2269	\$ 1,230,972	\$ 4,193,191
Interest Expense - Other	\$ 117,113	0.2269	\$ 26,578	\$ 90,535
Principal Payments	\$ 3,462,718	0.2269	\$ 785,837	\$ 2,676,881
Total Debt Service Payments	\$ 9,003,994		\$ 2,043,388	\$ 6,960,606
Debt Service Coverage - Adjusted			1.41	1.48
Debt Service Coverage - Target			1.60	1.60
DSC Adjustment Required to Achieve Target			0.19	0.12
Net Operating Income Adjustment			\$ 380,105	\$ 849,055
Less: Net Operating Income Adjustment Previously Approved			\$ 480,024	\$ 1,171,612
True-Up Adjustment			\$ (99,919)	\$ (322,556)



SOUTHERN PIONEER ELECTRIC COMPANY  
FORMULA BASED RATE - POPULATED TEMPLATE FOR 2022 TEST YEAR  
FBR Template As Approved In Prior TV Filing<sup>1</sup>

LINE NO.	(b) ITEM	(c) UNADJUSTED HISTORICAL TEST YEAR 2022 (\$)	(d) ADJUSTMENTS NO. AMOUNT (\$)	(e) ADJUSTED HISTORICAL TEST YEAR 2022 (\$)	(f) 34.5 kV ALLOCATION FACTORS	(g) 34.5 kV SYSTEM (\$)	(h) DISTRIBUTION SYSTEM (\$)	
							(e) x (f)	(e) - (g)
<b>A. STATEMENT OF OPERATIONS</b>								
1.	Operating Revenue and Patronage Capital	90,840,332						
2.	Power Production Expense	-	[1] (2,486,638)	88,353,694	Direct	3,948,459		84,405,235
3.	Cost of Purchased Power	63,326,311	-	63,326,311	0.0000	-		63,326,311
4.	Transmission Expense	1,385,916	-	1,385,916	1.0000	1,385,916		-
5.	Regional Market Expense	-	-	-	0.0000	-		-
6.	Distribution Expense - Operation	5,419,328	[2-a] (907)	5,418,421	0.0000	-		5,418,421
7.	Distribution Expense - Maintenance	2,452,920	[2-b] -	2,452,920	0.0000	-		2,452,920
8.	Customer Accounts Expense	1,541,613	[2-c] (11,855)	1,529,758	0.0000	-		1,529,758
9.	Customer Service and Informational Expense	320,375	[2-d] (24,925)	295,450	0.0000	-		295,450
10.	Sales Expense	14,371	[2-e] (10,359)	4,012	0.0000	-		4,012
11.	Administrative and General Expense	2,660,620	[2-f] (87,305)	2,573,315	0.0295	75,914		2,497,401
12.	Total Operation & Maintenance Expense	77,121,004	(135,350)	76,985,654		1,461,830		75,523,824
13.	Depreciation and Amortization Expense	4,040,660		4,040,660	0.2457	992,619		3,048,041
14.	Tax Expense - Property & Gross Receipts	-		-	0.2269	-		-
15.	Tax Expense - Other	1,900,195	[3] (1,900,195)	-	0.1494	-		-
16.	Interest on Long-Term Debt	5,572,229	[4] (48,655)	5,523,574	0.2269	1,253,533		4,270,041
17.	Interest Charged to Construction - Credit	-		-	0.2269	-		-
18.	Interest Expense - Other	17,781	[5] (1,801)	15,981	0.2269	3,627		12,354
19.	Other Deductions	1,367,824	[2-g] (28,714)	1,339,110	0.2269	303,901		1,035,209
20.	Total Cost of Electric Service	90,019,693	(2,114,715)	87,904,978	0.0457	4,015,510		83,889,468
21.	Patronage Capital & Operating Margins	820,639	(371,923)	448,716		(67,051)		515,767
22.	Non Operating Margins - Interest	24,317		24,317	0.2269	5,519		18,798
23.	Allowance for Funds Used During Construction	-		-	0.2269	-		-
24.	Income (Loss) from Equity Investments	-		-	0.0000	-		-
25.	Non Operating Margins - Other	39,990		39,990	0.0295	1,180		38,810
26.	Generation and Transmission Capital Credits	3,033,584		3,033,584	0.0000	-		3,033,584
27.	Other Capital Credits and Patr. Dividends	1,117,996		1,117,996	0.2269	253,721		864,275
28.	Extraordinary Items	-		-	0.0000	-		-
29.	Patronage Capital or Margins	5,036,526	(371,923)	4,664,603	0.0415	193,368		4,471,235
<b>B. DEBT SERVICE PAYMENTS</b>								
31.	Interest Expense	5,590,010	[6] (50,456)	5,539,554	0.2269	1,257,159		4,282,395
32.	Principal Payments	3,284,744		3,449,261	0.2269	782,783		2,666,478
33.	Total Debt Service Payments	8,874,754	114,062	8,988,816	0.2269	2,039,943		6,948,873
<b>C. DEBT SERVICE MARGINS</b>								
34.	Patronage Capital or Margins	5,036,526		4,664,603	0.0415	193,368		4,471,235
35.	Plus: Depreciation and Amortization Expense	4,040,660		4,040,660	0.2457	992,619		3,048,041
36.	Plus: Interest Expense	5,590,010	(50,456)	5,539,554	0.2269	1,257,159		4,282,395
37.	Plus: Non-Cash Other Deductions Amortizations	1,313,412		1,313,412	0.2269	298,069		1,015,343
38.	Plus: Cash Capital Credits Cash Received	1,770,581		1,770,581	0.2269	401,820		1,368,761
39.	Plus: Non-Cash Income Tax Expense	1,900,195	(1,900,195)	-	0.1494	-		-
40.	Less: Income (Loss) from Equity Investments	(3,033,584)		(3,033,584)	0.0000	-		(3,033,584)
41.	Less: Other Capital Credits and Patr. Dividends	(1,117,996)		(1,117,996)	0.2269	(253,721)		(864,275)
42.	Total Debt Service Margins	15,499,804		13,177,330		2,889,315		10,287,915
<b>D. DEBT SERVICE COVERAGE</b>								
43.		1.75		1.47		1.42		1.48
<b>E. DEBT SERVICE COVERAGE TARGET</b>								
44.						1.60		1.60
45.					Adjusted DSC Margins are:	Below the Target		Below the Target
<b>F. OPERATING INCOME ADJUSTMENT</b>								
46.	DSC Adjustment Required to Achieve Target					0.18		0.12
47.	Debt Service Payments					2,039,943		6,948,873
48.	After-Tax Operating Income Adjustment					367,190		833,865
49.	Add True-Up					112,835		337,747
50.	Net Operating Income Adjustment					480,024		1,171,612

<sup>1</sup> From Docket 22-SPEE-501-TAR, EX 3

**A. 34.5 kV System PTS Revenue Adjustment**

	<b>2023 Units</b>	<b>2023 PTS/2022 Costs</b>	<b>2024 PTS/2023 Costs</b>	<b>Adjustment</b>
	(kW)	(\$/kW) (\$)	(\$/kW) (\$)	(\$)
Retail	569,453	0.92480 \$ 526,630	0.64652 \$ 368,163	\$ (158,467)
Wholesale	247,568	0.92480 \$ 228,951	0.64652 \$ 160,058	\$ (68,893)
<b>34.5kV System PTS Adjustment</b>	<b>817,022</b>	<b>\$ 755,582</b>	<b>\$ 528,221</b>	<b>\$ (227,361)</b>

**B. Distribution System PTS Revenue Adjustment**

	<b>2023 Units</b>	<b>2023 PTS/2022 Costs</b>	<b>2024 PTS/2023 Costs</b>	<b>Adjustment</b>
	(kWh)	(\$/kWh) (\$)	(kWh) (\$)	(\$)
Non-STR Retail Total Year	302,335,321	0.000198 \$ 59,862	-0.001856 \$ (561,134)	\$ (620,997)
STR Retail	454,408,991	0.000278 \$ 126,326	0.000227 \$ 103,151	\$ (23,175)
	<b>756,744,312</b>	<b>\$ 186,188</b>	<b>\$ (457,984)</b>	<b>\$ (644,172)</b>
Less: Retail 34.5kV (already included above)		\$ 526,630	\$ 368,163	\$ (158,467)
<b>Net Distribution System PTS Adjustment</b>		<b>\$ (340,442)</b>	<b>\$ (826,146)</b>	<b>\$ (485,704)</b>
		\$ 415,139	\$ (297,926)	\$ (713,065)

**EXHIBIT 4**

**Trial Balance  
2021-2023**

**Southern Pioneer Electric Company**  
**Exhibit 4**  
**Trial Balance - 2023, 2022, 2021**

Div	Account	Description	2023	2022	2021
1	107.2	CONSTRUCTION WORK IN PROGRESS	1,899,416.26	1,420,587.65	1,936,123.71
1	107.21	CONSTRUCTION-EXPENSE CLEARING	-	-	750.69
1	107.3	CONSTRUCTION WORK IN PROGRESS-SPEC EQUIP	-	(758.42)	-
1	108.5	ACC DEPR-TRANSMISSION PLANT	(10,414,861.25)	(9,845,036.66)	(9,511,894.51)
1	108.501	GAIN/LOSS ON DISPOSITION-TRANS PLANT	694,967.01	964,640.96	909,976.85
1	108.6	ACC DEPR-DISTRIBUTION PLANT	(10,742,189.61)	(10,190,715.13)	(9,729,961.30)
1	108.601	GAIN/LOSS ON DISPOSITION-DISTR PLANT	6,994,666.70	6,650,938.51	6,338,620.01
1	108.71	ACC DEPR-OFFICE & WAREHOUSE	(2,769,638.00)	(2,340,179.18)	(1,912,413.40)
1	108.72	ACC DEPR-OFFICE FURN & EQUIP	(901,228.00)	(845,034.20)	(785,670.72)
1	108.73	ACC DEPR-TRANSPORTATION EQUIP	(3,010,368.41)	(2,848,114.40)	(2,694,668.93)
1	108.74	ACC DEPR-STORES	(191,109.84)	(194,521.11)	(180,296.46)
1	108.75	ACC DEPR-SHOP EQUIP	(41,771.24)	(36,728.86)	(32,152.54)
1	108.76	ACC DEPR-LAB EQUIP	(183,675.86)	(165,544.30)	(147,786.14)
1	108.77	ACC DEPR-TOOLS & EQUIP	(287,650.54)	(222,989.62)	(158,328.70)
1	108.78	ACC DEPR-COMMUNICATION EQUIP	(135,829.05)	(124,744.65)	(113,902.65)
1	108.79	ACC DEPR-MISC EQUIP	(100,976.93)	(112,787.37)	(91,822.05)
1	108.8	RETIREMENT WORK IN PROGRESS	64,818.27	139,420.94	147,754.45
1	114.0	ACQUISITION ADJUSTMENT	23,558,384.35	23,558,384.35	23,558,384.35
1	115.0	ACC AMORT-ACQUISITION ADJUSTMENT	(12,561,934.47)	(11,776,475.67)	(10,991,016.87)
1	123.1008	INV ASSOC ORG-PATR CAP-COBANK	3,685,724.39	3,359,251.13	3,028,497.20
1	123.15	INV SUBSID-SUNFLOWER (SEPC)(PREV MKEC)	34,314,767.04	33,064,264.88	31,080,894.04
1	123.2301	INV ASSOC ORG-GEN-COBANK MEMBERSHIP	1,000.00	1,000.00	1,000.00
1	124.001	OTHER INV-PIONEER COMMUNICATIONS	200.23	200.23	200.23
1	124.002	OTHER INV-FEDERATED RURAL INS EXCHANGE	395,527.00	380,573.00	344,488.00
1	124.003	OTHER INV-SOUTH CENTRAL TELEPHONE (SCTA)	28,139.85	28,139.85	15,177.30
1	124.004	OTHER INV-KANOKLA NETWORKS	13,495.57	13,637.09	13,774.93
1	124.006	OTHER INV-NISC PATRONAGE	121,347.55	117,944.39	121,855.67
1	124.015	OTHER INV-UNITED TELEPHONE ASSOCIATION	156.40	428.11	735.55
1	124.016	OTHER INV-UNITED COMMUNICATIONS ASSOCIAT	2,216.95	-	-
1	124.82	N/R-LT LINE EXTENSION CONTRACT RECEIVABL	123,883.32	146,025.84	28,608.09
1	131.1	S CASH-GENERAL-EQUITY LIBERAL	-	45,228.83	29,789.20
1	131.121	S CASH-OVERNIGHT INVESTMENT-COBANK	1,304,235.33	1,252,687.33	-
1	131.17	S CASH-GENERAL-COBANK	(56,796.83)	(153,561.32)	(181,590.80)
1	131.22	S CASH-GENERAL-PEOPLES BANK	29,601.49	25,032.52	21,633.79
1	131.23	S CASH-GENERAL-GRANT COUNTY BANK	61,930.87	85,923.84	79,066.15
1	131.27	S CASH-GENERAL-BANK OF BEAVER CITY	49,127.56	-	-
1	135.0	S CASH-WORKING FUNDS	2,000.00	2,000.00	2,000.00
1	141.0	S N/R-EMPLOYEE COMPUTER CONTRACTS	2,440.11	1,145.09	-
1	141.2	N/R-LINE EXTENSION CONTRACT (CURRENT POR	52,861.32	52,821.77	51,076.57
1	142.1	A/R-ELECTRIC BILLING	1,334,797.74	1,890,864.88	998,562.26
1	142.11	A/R-ELECTRIC BILLING ADJ-INSTALLMNT LOAN	-	-	113.16
1	142.15	A/R-ELECTRIC BILLING ADJ-C25 UNBILLED	2,542,428.03	2,479,877.99	2,616,820.47
1	142.16	A/R-LOCAL ACCESS CHARGE(LAC)-G&T(SEPC)	74,383.41	-	-
1	142.2	A/R OTHER-MR (MISC RECEIVABLES)	187,893.75	354,102.41	363,930.34
1	142.201	A/R-MR UNCOLLECTABLE ACCOUNTS (MISC REC)	107,958.00	94,657.26	78,228.61
1	142.202	A/R-MR ACC PROV UNCOLL ACCOUNTS	(107,958.00)	(94,657.26)	(78,228.61)
1	142.22	A/R OTHER-PAYROLL TRANSITION LOANS	1,897.15	1,897.15	1,897.15
1	142.98	A/R OTHER-BILLING/AP CLEARING	(183.15)	-	-
1	144.1	A/R-ELEC BILLING-UNCOLLECTABLE ACCOUNTS	1,344,480.10	1,305,742.95	1,239,597.58
1	144.4	A/R-ELEC BILLING-ACC PROV UNCOLL ACCOUNT	(1,358,543.48)	(1,343,043.48)	(1,272,643.48)
1	154.0	INVENTORY-COMPANY OWNED-MATERIAL & SUPPL	2,622,824.45	2,309,149.96	2,437,697.42
1	154.5	INVENTORY-HD CONSIGNMENT	15,320.04	19,688.40	11,815.69

**Southern Pioneer Electric Company**

**Exhibit 4**

**Trial Balance - 2023, 2022, 2021**

Div	Account	Description	2023	2022	2021
1	163.0	STORES EXPENSE	(152,521.27)	91,953.82	246,645.39
1	165.1	PREPYMT-PROP/DOM/FLEET INSURANCE	208,339.38	182,983.50	180,696.78
1	165.2	PREPYMT-LTD & LIFE INSURANCE	3,979.63	4,010.06	3,693.41
1	165.3	PREPYMT-EMPLOYEE HEALTH INSURANCE	93,318.19	92,516.64	78,597.75
1	165.7	PREPYMT-WORK COMP INS KS	77,221.80	73,912.50	45,346.66
1	173.0	UNBILLED REVENUE RECEIVABLE	2,038,212.85	2,191,007.06	2,070,587.81
1	182.3	REGULATORY ASSET-POWER COST (STORM URI)	3,699,902.76	6,584,178.38	16,595,283.02
1	182.31	REGULATORY ASSET(STORM URI CARRYING COST	89,451.73	160,630.44	277,149.07
1	183.0	DEF DB-PRELIM SURVEY & INVESTMENT CHARGE	11,515.55	9,008.21	18,016.49
1	184.2	DEF DB-TRANSPORTN EXP CLEARING-RECURRING	47,573.02	60,237.16	57,061.53
1	186.3	DEF DB-SOFTWARE/PROGRAMMING	8,212.02	23,110.24	21,977.76
1	189.0	DEF DB-UNAMORTIZED LOSS-REACQUIRED DEBT	5,758,027.38	6,080,907.42	6,403,787.46
1	190.8	DEF DB-ACCUM DEF INC TAX ASSET-OCI-RTMNT	38,979.00	-	1,032,554.00
1	201.1	RETAINED EARNINGS	(45,821,522.65)	(40,784,996.51)	(33,063,014.82)
1	209.8	OTHER COMPREHENSIVE INC-RETIRMNT	146,923.00	(725,791.00)	3,892,025.00
1	209.81	OTHER COMPREHENSIVE INC-RETIRMNT-DEF TAX	(38,979.00)	192,552.00	(1,032,554.00)
1	224.15	LT DEBT-COBANK	(92,150,784.96)	(108,885,952.82)	(119,235,214.25)
1	224.151	LT DEBT-COBANK MORTGAGE REGISTRATION FEE	179,356.07	189,295.79	199,235.51
1	228.8	OTHER LT DEBT-RETIREMENT PLAN	(1,495,973.00)	(1,139,801.00)	(5,793,025.00)
1	232.1	ACCOUNTS PAYABLE-GENERAL	(4,652,640.38)	(4,578,148.74)	(4,946,251.54)
1	232.6	A/P-EMPLOYEE CARE FUND-WE CARE	(9,126.50)	(5,711.00)	(3,383.00)
1	232.74	CURRENT PORTION LT DEBT-COBANK	(16,735,167.86)	(3,449,261.43)	(3,270,146.55)
1	232.75	LINE OF CREDIT-COBANK	-	-	(588,746.95)
1	232.99	S A/P-DUE TO/FROM CLEARING	-	-	(968.92)
1	235.0	CUSTOMER SECURITY DEPOSITS	(2,448,635.62)	(2,410,415.30)	(2,150,125.11)
1	235.2	CONSUMER SECURITY DEPOSITS-TO ESCHEAT	(6,406.83)	(7,344.13)	(16,291.38)
1	236.1	ACCR PROPERTY TAX	(1,230,860.38)	(1,540,353.55)	(1,753,877.31)
1	236.2	ACCR FED UNEMPLOYMENT TAX	(52.37)	(64.77)	(14.02)
1	236.4	ACCR KANSAS UNEMPLOYMENT TAX	(70.67)	(126.34)	(211.00)
1	236.5	ACCR SALES TAX	(89,671.37)	(78,278.69)	(33,605.60)
1	236.6	ACCR COMPENSATING USE TAX	(619.51)	(570.79)	(241.95)
1	237.15	ACCR INTEREST-COBANK	(461,637.22)	(477,849.77)	(506,180.99)
1	237.4	ACCR INTEREST-MISC/CUSTOMER DEPOSITS	(6,652.62)	(2,228.13)	(2,090.03)
1	241.0	ACCR FEDERAL WITHHOLDING TAX PAYABLE	-	(3,425.15)	-
1	242.1	ACCR PAYROLL	(216,256.31)	(238,712.38)	(238,845.32)
1	242.3	ACCR VACATION PAY	(345,282.68)	(310,732.18)	(281,561.44)
1	242.32	ACCR SICK PAY	(275,330.00)	(247,560.00)	(217,321.91)
1	242.5	ACCR OTHER CURRENT & ACCR LIAB	(2,065.99)	-	-
1	242.555	EE DED-UNUM VOLUNTARY LIFE INS	-	-	19.08
1	242.556	EE DED-ILLINOIS MUTUAL STD, LTD, LIFE	(18.20)	-	-
1	242.61	EE DED-S125 CONTRIBUTIONS (FSA/DCA)	(6,805.90)	(6,953.86)	(5,730.81)
1	252.0	DEF CR-CONTRACTOR ADVANCES FOR CONSTRUCT	(9,438.12)	(9,438.12)	-
1	281.0	ACCUM DEF INCOME TAX LIAB	(17,633,395.00)	(16,424,566.00)	(14,524,371.00)
1	281.8	ACCUM DEF INCOME TAX LIAB-OCI-RETIREMENT	-	(192,552.00)	-
1	350.1	TRANS-LAND	36,619.74	36,619.74	36,619.74
1	350.2	TRANS-LAND RIGHTS & R.O.W.	73,453.65	73,453.65	73,453.65
1	353.0	TRANS-SUBSTATION EQUIPMENT	11,289,821.85	11,318,639.01	10,673,125.12
1	355.0	TRANS-POLES & FIXTURES	13,305,968.99	12,466,582.40	12,096,143.15
1	356.0	TRANS-OH CONDUCTORS & DEVICES	10,220,130.12	9,888,812.14	9,706,576.42
1	360.1	DISTR-LAND	16,305.93	16,305.93	16,305.93
1	360.2	DISTR-LAND RIGHTS & R.O.W.	65,177.61	65,177.61	65,177.61
1	362.0	DISTR-SUBSTATION EQUIPMENT	13,497,582.01	13,297,914.01	13,243,092.44

**Southern Pioneer Electric Company**  
**Exhibit 4**  
**Trial Balance - 2023, 2022, 2021**

Div	Account	Description	2023	2022	2021
1	364.0	DISTR-POLES, TOWERS, FIXTURES	20,097,086.45	19,116,101.26	18,167,649.49
1	365.0	DISTR-OH CONDUCTOR & DEVICES	17,693,245.36	16,951,280.02	16,329,390.75
1	367.0	DISTR-URD CONDUCTOR & DEVICES	3,845,779.78	3,628,329.40	3,463,846.84
1	368.0	LINE TRANSFORMERS	10,144,382.66	9,830,051.33	9,148,817.60
1	369.1	SERVICES-OH	1,633,235.01	1,633,235.01	1,633,235.01
1	370.0	METERS	7,535,020.36	7,088,673.57	6,845,904.99
1	371.0	INSTALL CUSTOMER PREMISES	510,447.66	315,839.17	247,020.36
1	373.0	STREET LIGHTING	2,486,000.46	2,353,823.39	2,064,837.17
1	389.0	GEN-LAND & LAND RIGHTS	465,723.48	465,723.48	465,723.48
1	390.0	GEN-STRUCTURES & IMPROVEMENTS	13,610,596.76	13,543,257.76	13,535,273.92
1	390.99	ASSET CLEARING	12,151.99	11,712.50	-
1	391.0	GEN-OFFICE EQUIPMENT	370,928.57	370,928.57	363,659.62
1	391.1	GEN-COMPUTER EQUIPMENT	774,745.61	741,977.71	741,977.71
1	392.0	GEN-TRANSPORTATION EQUIPMENT	5,275,084.25	5,057,214.30	4,910,275.11
1	392.3	GEN-TRAILERS	536,827.17	387,961.42	387,961.42
1	393.0	GEN-NON MOBILE STORES EQUIPMENT	215,933.29	198,269.29	198,269.29
1	393.1	GEN-STORES MOBILE EQUIPMENT	144,179.65	162,202.19	162,202.19
1	394.0	GEN-TOOLS, SHOP & GARAGE EQUIPMENT	111,537.86	111,537.86	98,653.48
1	395.0	GEN-LABORATORY EQUIPMENT	374,479.66	365,410.96	358,535.86
1	396.0	GEN-POWER OPERATED EQUIPMENT	935,124.70	927,754.69	927,754.69
1	397.0	GEN-COMMUNICATION EQUIPMENT	500,824.11	488,342.48	488,342.48
1	398.0	GEN-MISC NON MOBILE EQUIPMENT	184,807.03	236,560.05	236,560.05
1	403.5	DEPR-TRANS PLANT	809,748.96	781,789.91	773,378.32
1	403.6	DEPR-DISTR PLANT	1,955,945.03	1,867,478.81	1,781,312.55
1	403.7	DEPR-GENERAL PLANT	605,537.20	605,931.98	606,356.72
1	406.0	AMORT OF ELEC PLANT - ACQUISITION ADJUST	785,458.80	785,458.80	785,458.80
1	410.1	DEF INCOME TAX EXPENSE (DR) - OPER	1,208,829.00	1,900,195.00	2,581,972.00
1	415.0	NON OP-REVENUE FROM MERCHANDISING	(8,146.92)	(22,280.92)	(6,348.19)
1	416.0	NON OP-COSTS OF MERCHANDISING	3,423.76	18,891.26	7,315.02
1	419.0	NON OP-INTEREST INCOME	(88,262.08)	(24,317.39)	(288.29)
1	421.0	NON OP-MISC INCOME	(1,567.54)	684.37	(951,012.95)
1	421.1	NON OP-GAIN ON DISPOSITION OF PROPERTY	(29,224.20)	(37,284.69)	(65,310.99)
1	421.2	NON OP-LOSS ON DISPOSITION OF PROPERTY	5,577.26	-	-
1	421.5	NON OP-DTDF INCOME (CROSS-COMPANY)	(29,853.73)	(11,073.77)	(16,801.54)
1	421.6	NON OP-DTDF EXPENSE (CROSS-COMPANY)	25,112.12	6,757.09	6,421.86
1	421.7	NON OP-DTDF EXPENSE-107.2(CROSS-COM	3,432.49	4,019.64	10,242.28
1	421.8	NON OP-DTDF EXPENSE-108.8 (CROSS-COM	1,309.12	297.04	137.40
1	423.0	G&T CAPITAL CREDITS	(2,116,553.41)	(3,033,583.84)	(6,235,889.44)
1	424.0	OTHER CAPITAL CREDITS	(1,061,636.89)	(1,117,995.36)	(1,008,969.68)
1	426.1	DONATIONS	29,646.77	32,298.25	18,758.48
1	426.13	SCHOLARSHIP AWARDS	26,000.00	22,000.00	21,000.00
1	426.3	PENALTIES	27.20	114.60	754.32
1	426.5	OTHER DEDUCTIONS	-	(0.49)	496.34
1	426.6	PENSION NET PERIODIC BENEFIT COST	515,558.00	980,592.00	1,058,712.00
1	427.15	INTEREST EXPENSE - COBANK LTD	5,417,713.21	5,567,904.40	5,662,624.25
1	427.31	INTEREST EXPENSE - STORM URI AMORT	177,081.82	306,556.45	-
1	427.32	INTEREST EXPENSE -STORM URI RECOVERD IL4	(64,740.68)	(197,843.62)	-
1	427.33	INTEREST EXPENSE -STORM URI RECOVERD IL3	(105,891.94)	(104,388.71)	-
1	428.0	AMORTIZATION OF MORTGAGE FEES	9,939.72	9,939.72	9,939.72
1	428.1	AMORTIZATION OF LOSS-REACQUIRED DEBT	322,880.04	322,880.04	322,880.04
1	431.0	INTEREST EXPENSE - SECURITY DEPOSITS	113,990.21	4,736.15	2,662.77
1	431.2	INTEREST EXPENSE - OTHER	-	-	2,744.23

**Southern Pioneer Electric Company**  
**Exhibit 4**  
**Trial Balance - 2023, 2022, 2021**

Div	Account	Description	2023	2022	2021
1	431.75	INTEREST EXPENSE - COBANK LINE OF CREDIT	3,122.98	13,044.76	13,383.90
1	440.0	RESIDENTIAL SALES	(18,130,927.78)	(21,517,775.64)	(18,354,168.98)
1	441.0	IRRIGATION SALES	(327,720.61)	(504,672.70)	(367,419.90)
1	442.1	COMMERCIAL SALES	(19,618,854.78)	(23,030,035.32)	(20,436,604.82)
1	442.15	CITY PUMP SALES	(833,473.39)	(1,026,643.41)	(823,506.32)
1	442.2	INDUSTRIAL SALES - OVER 1000 KVA	(27,337,316.06)	(42,286,723.50)	(30,929,189.84)
1	444.0	STREET LIGHT SALES	(666,585.47)	(700,893.39)	(675,725.03)
1	450.0	PENALTY INCOME	(133,551.63)	(142,465.92)	(9,363.61)
1	451.0	OTHER SERVICE REVENUE	(109.42)	31.83	31.31
1	454.0	RENT INCOME FROM ELECTRIC PROPERTY	(4,269.09)	-	(15,727.03)
1	456.0	COLLECTION FEES, WHEELING CHARGES	(52,424.68)	(55,157.67)	(48,897.90)
1	456.01	RESALE WHEELING REVENUE	(2,197.50)	(2,208.58)	(2,159.79)
1	456.02	LOCAL ACCESS CHARGES (LAC REVENUE)	(1,161,177.69)	(1,548,432.63)	(1,825,105.08)
1	456.1	INCIDENTAL SERVICES-INCOME	(36,972.24)	(30,666.76)	(9,111.45)
1	456.13	INCIDENTAL SERVICES-INCOME-CITY PRATT	(23.33)	-	-
1	456.2	INCIDENTAL SERVICES-EXPENSE	18,426.10	2,870.09	10,593.60
1	456.22	INCIDENTAL SERVICES-EXPENSE-NAT'L BEEF	-	2,441.63	793.67
1	456.23	INCIDENTAL SERVICES-EXPENSE-CITY PRATT	27.95	-	-
1	555.0	PURCHASED POWER	40,465,824.34	53,315,205.87	47,002,759.11
1	555.3	PURCHASED POWER-STORM URI X-ORDINARY EXP	2,884,275.62	10,011,104.64	226,944.33
1	562.0	TRANS OP-SUBSTATION EXPENSE	371,465.04	459,959.99	475,367.17
1	563.0	TRANS OP-OVERHEAD(OH) LINE EXPENSE	479,898.73	611,380.66	696,170.40
1	564.0	TRANS OP-UNDERGROUND(URD) LINE EXPENSE	-	216.72	-
1	568.0	TRANS MTCE-SUPERVISION & ENGINEERING	-	342.47	24,609.76
1	570.0	TRANS MTCE-STATION EQUIPMENT	74,337.69	133,972.82	24,833.91
1	571.0	TRANS MTCE-OVERHEAD(OH) LINES	177,452.24	180,043.48	30,756.13
1	573.0	TRANS MTCE-MISCELLANEOUS	-	-	11,714.47
1	580.0	DISTR OP-SUPERVISION & ENGINEERING	840,797.38	810,174.92	866,577.34
1	582.0	DISTR OP-STATION EXPENSE	573,129.34	667,063.14	650,676.67
1	583.0	DISTR OP-OVERHEAD(OH) LINE EXPENSE	1,123,019.14	1,296,753.27	1,398,568.69
1	584.0	DISTR OP-UNDERGROUND(URD) LINE EXPENSE	351,936.09	376,962.57	348,000.10
1	585.0	DISTR OP-STREET LIGHT EXPENSE	44,816.67	51,909.40	65,363.40
1	586.0	DISTR OP-METER EXPENSE	403,645.98	401,657.39	422,802.27
1	587.0	DISTR OP-CUSTOMER INSTALLATION EXPENSE	39,835.49	53,020.38	60,382.84
1	588.0	DISTR OP-MISC DISTRIBUTION EXPENSE	1,784,627.47	1,759,046.49	1,591,750.88
1	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTMNT	906.00	2,740.80	3,480.00
1	590.0	DISTR MTCE-SUPERVISION & ENGINEERING	326,979.83	322,943.33	394,682.12
1	592.0	DISTR MTCE-STATION EQUIPMENT	222,237.44	192,400.94	166,657.61
1	593.0	DISTR MTCE-OVERHEAD LINES	1,454,576.47	1,628,169.85	1,199,260.99
1	594.0	DISTR MTCE-UNDERGROUND LINES	24,258.53	27,365.42	37,065.19
1	595.0	DISTR MTCE-LINE TRANSFORMERS	2,190.46	495.65	254.01
1	596.0	DISTR MTCE-STREET LIGHTS	6,833.57	6,991.39	7,310.83
1	596.1	DISTR MTCE-PRIVATE AREA LIGHTS	3,076.54	2,068.01	2,453.25
1	597.0	DISTR MTCE-METERS	2,829.57	1,109.30	465.21
1	598.0	DISTR MTCE-MISCELLANEOUS	268,625.66	271,376.05	229,216.18
1	902.0	METER READING	46,684.15	47,964.31	45,739.49
1	903.0	CUSTOMER RECORDS & COLLECTION	1,284,310.22	1,248,154.67	1,139,964.09
1	903.1	CASH SHORT/LONG	90.03	134.98	(156.60)
1	903.2	DNU-CUSTOMER RECORDS - COLLECTION	2,892.59	18,145.57	86,982.94
1	903.6	CREDIT CARD MERCHANT FEES	81,519.28	86,272.42	69,449.87
1	904.0	UNCOLLECTIBLE ACCOUNTS	28,800.74	86,828.65	41,080.62
1	905.0	CUSTOMER RECORDS-MISC CUSTOMER ACCT EXP	35,216.11	45,686.46	48,790.63

**Southern Pioneer Electric Company**

**Exhibit 4**

**Trial Balance - 2023, 2022, 2021**

Div	Account	Description	2023	2022	2021
1	905.4	CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER	2,993.71	7,975.79	271.50
1	907.0	CUST SV & INFO-KEY ACCOUNT	22,998.56	25,656.02	47,522.36
1	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	20,065.23	5,159.69	3,668.55
1	908.0	CUST SV & INFO-CUSTOMER ASSISTANCE	237,959.28	250,466.62	249,103.67
1	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	3,732.11	3,197.82	13,361.50
1	910.0	MISC CUSTOMER SVC & INFORMATION EXPENSE	10,932.41	8,314.63	4,486.18
1	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	25,033.49	3,837.55	4,247.25
1	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	8,497.84	19,175.70	5,601.09
1	910.5	SAFETY FEST EXPENSES	134.30	4,567.33	6,940.47
1	912.0	DEMONSTRATION & SELLING (PROMOTION)	16,223.36	9,386.00	12,324.36
1	912.2	FAIRS EXPENSE	1,404.96	3,702.13	1,624.05
1	912.3	TAILGATING EXPENSE	9,126.53	1,283.25	3,180.00
1	920.0	ADMINISTRATIVE & GEN SALARIES (LBR ONLY)	1,436,129.53	1,511,773.48	1,508,776.44
1	921.0	OFFICE EXPENSE & SUPPLIES/GENERAL ADMIN	95,810.57	108,600.88	86,879.79
1	921.4	ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	702.00	814.50	275.00
1	921.99	TAXABLE FRINGES-CLEARING	-	-	81.04
1	923.0	OUTSIDE SERVICES EMPLOYED (PROF SVS)	236,604.04	148,104.35	151,417.90
1	923.1	RATE STUDY/FILING	-	-	39,856.86
1	928.0	REGULATORY COMMISSION EXPENSE	116,193.18	161,748.07	107,060.67
1	929.0	DUPLICATE CHARGES - CREDIT (SPEC USAGE)	(127,689.74)	(132,066.89)	(118,520.51)
1	930.1	GENERAL ADVERTISING EXPENSE	22,221.64	21,637.97	16,644.95
1	930.2	MISCELLANEOUS GENERAL EXPENSE	235,497.29	252,671.22	285,978.78
1	930.201	MISC GENERAL EXPENSE-TRACKING WORK ORDER	-	-	5,290.47
1	930.21	DIRECTORS' EXPENSES	190,044.33	162,972.84	154,621.61
1	930.211	ADVISORY COUNCIL EXPENSE	8,226.00	7,834.00	6,516.43
1	930.23	DUES FOR SPEC MEMBERSHIPS	84,187.32	75,075.60	70,990.81
1	930.28	WEBSITE EXPENSE	2,996.50	400.00	800.00
1	930.29	COMPUTER EXPENSE	102,784.02	109,908.79	83,597.01
1	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	31,961.73	28,876.03	15,588.15
1	932.0	MAINTENANCE OF GENERAL PLANT	228,359.40	202,268.97	243,489.28
			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



**EXHIBIT 5**

**Payroll Journal  
2021-2023**



































































































# **EXHIBIT 6**

## **Operating Budget 2021-2023**

**Southern Pioneer Electric Company**  
**Exhibit 6**  
**Budget - Statement of Operations - 2023, 2022, 2021**

<u>Item</u>	<b>Budget 2023</b>	<b>Budget 2022</b>	<b>Budget 2021</b>
1. Operating Revenue & Patronage Capital	\$ 80,493,488	\$ 81,124,911	\$ 72,616,582
1.1 Additional Revenue Requirement for DSC/Equity	\$ (24,025)	\$ (642,531)	\$ 822,693
2. Power Production Expense	\$ -	\$ -	\$ -
3. Cost of Purchased Power	\$ 54,961,966	\$ 53,809,351	\$ 46,467,672
4. Transmission Expense	\$ 1,461,369	\$ 1,482,436	\$ 1,379,812
5. Regional Market Expense	\$ -	\$ -	\$ -
6. Distribution Expense - Operations	\$ 5,560,063	\$ 5,306,926	\$ 5,412,738
7. Distribution Expense - Maintenance	\$ 2,508,666	\$ 2,185,402	\$ 2,230,628
8. Consumer Accounts Expense	\$ 1,633,596	\$ 1,578,408	\$ 1,377,922
9. Customer Service & Informational Expense	\$ 352,454	\$ 376,749	\$ 280,501
10. Sales Expense	\$ 16,743	\$ 28,118	\$ 42,563
11. General & Administrative Expense	\$ 2,775,062	\$ 3,140,498	\$ 3,289,738
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>\$ 69,269,919</b>	<b>\$ 67,907,888</b>	<b>\$ 60,481,574</b>
13. Depreciation & Amortization Expense	\$ 4,192,852	\$ 4,129,458	\$ 3,660,539
14. Tax Expense - Property & Gross Receipts	\$ -	\$ -	\$ -
15. Tax Expense - Other	\$ 912,600	\$ 741,975	\$ 1,099,408
16. Interest on Long-Term Debt	\$ 5,415,108	\$ 5,431,472	\$ 5,781,478
17. Interest Charged to Construction Credit	\$ -	\$ -	\$ -
18. Interest Expense - Other	\$ 15,981	\$ 86,554	\$ 100,919
19. Other Deductions	\$ 1,487,060	\$ 1,174,820	\$ 1,195,947
<b>20. Total Cost of Electric Service (12 thru 19)</b>	<b>\$ 81,293,520</b>	<b>\$ 79,472,167</b>	<b>\$ 72,319,865</b>
<b>21. Patronage Capital &amp; Operating Margins (1 plus 1.1 minus 20)</b>	<b>\$ (824,057)</b>	<b>\$ 1,010,213</b>	<b>\$ 1,119,410</b>
22. Non Operating Margins	\$ 1,185	\$ 300	\$ 3,172
23. Allowance for Funds Used During Construction	\$ -	\$ -	\$ -
24. Income (Loss) from Equity Investments	\$ -	\$ -	\$ 3,869,000
25. Non Operating Margins - Other	\$ 37,392	\$ 31,499	\$ 989,960
26. Generation & Transmission Capital Credits	\$ 2,199,491	\$ 2,285,000	\$ -
27. Other Capital Credits & Patronage Dividends	\$ 1,113,344	\$ 1,012,752	\$ 932,068
28. Extraordinary Items	\$ -	\$ -	\$ -
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>\$ 2,527,355</b>	<b>\$ 4,339,764</b>	<b>\$ 6,913,610</b>

**Southern Pioneer Electric Company**  
**Exhibit 6**  
**Budget - Balance Sheet - 2023, 2022, 2021**

	<b>Budget 2023</b>	<b>Budget 2022</b>	<b>Budget 2021</b>
TUP (Total Utility Plant)	\$ 158,921,751	\$ 156,420,532	\$ 154,067,187
Acc. Deprec.	\$ 32,445,709	\$ 31,877,702	\$ 28,490,960
<b>Net Utility Plant</b>	<b>\$ 126,476,042</b>	<b>\$ 124,542,830</b>	<b>\$ 125,576,227</b>
Investment in Subsidiary Companies	\$ 33,538,739	\$ 35,579,989	\$ 32,473,444
Other Capital Credits	\$ 4,284,324	\$ 553,368	\$ 564,698
Line Extension Receivables	\$ 114,294	\$ 79,915	\$ 20,144
Cash	\$ 500,000	\$ 800,000	\$ 590,125
Other Assets	\$ 23,453,599	\$ 21,898,123	\$ 15,027,595
<b>Total Assets</b>	<b>\$ 188,366,998</b>	<b>\$ 183,454,225</b>	<b>\$ 174,252,233</b>
Equity	\$ 45,370,291	\$ 41,876,307	\$ 39,630,871
<b>Total Equity</b>	<b>\$ 45,370,291</b>	<b>\$ 41,876,307</b>	<b>\$ 39,630,871</b>
LT Debt	\$ 113,651,622	\$ 113,597,619	\$ 114,016,260
LOC	\$ 695,808	\$ 4,900,928	\$ 1,000,000
Other Liabilities	\$ 28,649,277	\$ 23,079,371	\$ 19,605,101
<b>Total Liabilities</b>	<b>\$ 142,996,707</b>	<b>\$ 141,577,918</b>	<b>\$ 134,621,362</b>
<b>Total Liabilities and Equity</b>	<b>\$ 188,366,998</b>	<b>\$ 183,454,226</b>	<b>\$ 174,252,233</b>



## **EXHIBIT 7**

### **Summary Explanation of Material Changes in Cost of Service Items – 2023**

**Southern Pioneer Electric Company**  
**Exhibit 7**  
**Material Changes in Cost of Service - 2023**

7. A summary explanation of any material increases in a cost of service item from the previous year. This explanation should include at a minimum a discussion of the drivers behind this change in costs, and any steps Southern Pioneer took to lessen the impact of this cost increase on its customers. This explanation may be contained within the prefiled testimony included in the Annual Update filing.

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

## **EXHIBIT 8**

### **Costs Allocated From Pioneer**

















**CONFIDENTIAL**

Southern Pioneer Electric Company

Exhibit 8a

Pioneer Compensation Billed to Southern Pioneer - 2021

Employee	GL Div	GL Account	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

# CONFIDENTIAL

## Southern Pioneer Electric Company Exhibit 8a Pioneer Compensation Billed to Southern Pioneer - 2021

Employee	GL Div	GL Account	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Total Pioneer Electric Compensation Billed  
to Southern Pioneer

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
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[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**CONFIDENTIAL**

**Southern Pioneer Electric Company  
Exhibit 8a  
Pioneer Compensation Billed to Southern Pioneer - 2021**

Employee	GL Div	GL Account	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]





Southern Pioneer Electric Company

Exhibit 8b

Amount Billed by Pioneer Electric to Southern Pioneer Electric - 2023

Vendor	Name	Date	Reference	Invoice	Invoice Total	Transaction Type	Invoice Type





Southern Pioneer Electric Company  
Exhibit 8b  
Management Services Charged by Pioneer Electric to Southern Pioneer Electric - 2023

Date	Journal	Division	Account	Account Desc	Activity	Amount	Reference	Period	Module	Vendor	Vendor Name	Invoice
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Southern Pioneer Electric Company  
Exhibit 8b  
Management Services Charged by Pioneer Electric to Southern Pioneer Electric - 2023

Date	Journal	Division	Account	Account Desc	Activity	Amount	Reference	Period	Module	Vendor	Vendor Name	Invoice
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]





Southern Pioneer Electric Company  
 Exhibit 8b  
 Management Services Charged by Pioneer Electric to Southern Pioneer Electric - 2023

Date	Journal	Division	Account	Account Desc	Activity	Amount	Reference	Period	Module	Vendor	Vendor Name	Invoice
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]



Southern Pioneer Electric Company  
 Exhibit 8b  
 Reimbursement of Expense Billed by Pioneer Electric - 2023

Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
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[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]





Southern Pioneer Electric Company  
 Exhibit 8b  
 Reimbursement of Expense Billed by Pioneer Electric - 2023

Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]



Southern Pioneer Electric Company  
Exhibit 8b  
Reimbursement of Expense Billed by Pioneer Electric - 2023

Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
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Southern Pioneer Electric Company  
Exhibit 8b  
Reimbursement of Expense Billed by Pioneer Electric - 2023

Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount
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Southern Pioneer Electric Company  
 Exhibit 8b  
 Reimbursement of Expense Billed by Pioneer Electric - 2023

Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount
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Southern Pioneer Electric Company  
Exhibit 8b  
Reimbursement of Expense Billed by Pioneer Electric - 2023

Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount
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 Exhibit 8b  
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Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount
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Southern Pioneer Electric Company  
 Exhibit 8b  
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Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount
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Southern Pioneer Electric Company  
Exhibit 8b  
Reimbursement of Expense Billed by Pioneer Electric - 2023

Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount
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 Exhibit 8b  
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Southern Pioneer Electric Company  
Exhibit 8b  
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Southern Pioneer Electric Company  
 Exhibit 8b  
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Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount
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Southern Pioneer Electric Company  
 Exhibit 8b  
 Reimbursement of Expense Billed by Pioneer Electric - 2023

Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount



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Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount
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[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]



Southern Pioneer Electric Company  
Exhibit 8b  
Reimbursement of Expense Billed by Pioneer Electric - 2023

Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
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[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]













Southern Pioneer Electric Company  
 Exhibit 8b  
 Reimbursement of Expense Billed by Pioneer Electric - 2023

Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]







Southern Pioneer Electric Company  
 Exhibit 8b  
 Reimbursement of Expense Billed by Pioneer Electric - 2023

Period	Date	Journal	Module	Reference	Vendor	Vendor Name	Invoice	Last Check Number	Amount
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**Southern Pioneer Electric Company**

**Exhibit 8c**

**All Other Allocated, Assigned or Billed Costs from Pioneer Electric - 2023**

None. All costs billed from Pioneer Electric are reported in Filing Exhibit 8a Compensation or Filing Exhibit 8b Other Costs.

# **EXHIBIT 9**

## **Employee Compensation 2021-2023**

















































































**CONFIDENTIAL**

Southern Pioneer Electric Company

Exhibit 9

Total Employee Compensation Expense - 2021

Employee	GL Div	GL Account	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]



## **EXHIBIT 10**

### **Calculation of CFC Ratios 87 and 110 2021-2023**

**Southern Pioneer Electric Company**

**Exhibit 10**

**Total Controllable Expenses Per Consumer and Total Wages Per Consumer - 2023, 2022, 2021**

	<u>2023</u>	<u>2022</u>	<u>2021</u>
6. Distribution Expense - Operation	\$ 5,162,714	\$ 5,419,328	\$ 5,407,602
7. Distribution Expense - Maintenance	\$ 2,311,608	\$ 2,452,920	\$ 2,037,365
8. Customer Accounts Expense	\$ 1,482,507	\$ 1,541,163	\$ 1,432,123
9. Customer Service and Informational Expense	\$ 329,353	\$ 320,375	\$ 334,931
10. Sales Expense	\$ 26,754	\$ 14,371	\$ 17,128
11. Administrative and General Expense	\$ 2,664,028	\$ 2,660,620	\$ 2,659,346
Total Controllable Expenses	<u>\$ 11,976,964</u>	<u>\$ 12,408,777</u>	<u>\$ 11,888,495</u>
Average Number of Consumers	\$ 17,067	\$ 17,026	\$ 17,002
Labor - Expensed	\$ 4,575,545	\$ 4,544,909	\$ 4,287,881
Labor - Capitalized	\$ 1,549,544	\$ 1,351,774	\$ 1,245,136
Labor - Other	\$ 186,215	\$ 214,015	\$ 222,023
Total Labor	<u>\$ 6,311,304</u>	<u>\$ 6,110,698</u>	<u>\$ 5,755,040</u>
<b><u>#87 -- Total Controllable Expenses per Consumer (\$)</u></b>	<b>\$ 701.76</b>	<b>\$ 728.81</b>	<b>\$ 699.24</b>
<b><u>#110 -- Total Wages per Consumer (\$)</u></b>	<b>\$ 369.80</b>	<b>\$ 358.90</b>	<b>\$ 338.49</b>

# **EXHIBIT 11**

## **Supplemental Schedules**

# Southern Pioneer Electric Company

## Exhibit 11

### Budgeted Total Assets Excluding Storm Uri Regulatory Asset - 2024

2024 Budgeted Total Assets		190,195,535
Storm Uri Regulatory Asset (1.182.3 Power Cost)	865,449	
Storm Uri Regulatory Asset (1.182.31 Carrying Cost)	23,748	
Less: Total Storm Uri Regulatory Asset		<u>(889,197)</u>
2024 Budgeted Total Assets Excluding Storm Uri		<u><u>189,306,338</u></u>

Southern Pioneer Electric Company  
 Exhibit 11  
 Cash Income Taxes Paid - 2023

There were no income tax payments made in 2023.

Rev: 202308090542

04/18/2024	6:37:12 PM	<b>GENERAL LEDGER</b>	Page: 1
<b>TRANSACTION DETAIL</b>			

JAN 2023 To DEC 2023									
Date	Journal	Description	Dep Actv	BU P Mod	Jrnl Reference Code	Debit	Credit	Balance	
		Account: 1 236.71 ACCR FEDERAL INCOME TAX						Beginning Balance:	0.00
		Account: 1 236.72 ACCR KANSAS INCOME TAX						Beginning Balance:	0.00
		Account: 1 409.1 INCOME TAX EXPENSE-OPERATING						Beginning Balance:	0.00
		Account: 1 409.2 INCOME TAX EXPENSE-NON OPERATING						Beginning Balance:	0.00
		Account: 1 410.1 DEF INCOME TAX EXPENSE (DR) - OPER						Beginning Balance:	0.00
12/31/23	424637	SYE150-PROVISION FOR INCOME TAX	0	405	GL 3 SYE150-CURRENT YEAR TAX PROVISION	1,195,139.00		1,195,139.00	
12/31/23	424637	SYE150-PROVISION FOR INCOME TAX	0	405	GL 3 SYE150-PRIOR YEAR TAX PROVISION TRUE-UP	13,690.00		1,208,829.00	
		<b>Net Amount For DEC 2023:</b>				<u>1,208,829.00</u>	<u>0.00</u>	<u>1,208,829.00</u>	
<b>Subtotal For Account:</b>									
		1 410.1						1,208,829.00	0.00
		Account: 1 410.2 DEF INCOME TAX EXPENSE (DR) - NON OPER						Beginning Balance:	0.00
		Account: 1 411.1 DEF INCOME TAX EXP (CR) - OPER						Beginning Balance:	0.00
		Account: 1 411.2 DEF INCOME TAX EXP (CR) - NON OPER						Beginning Balance:	0.00
		Account: 1 411.22 DEF KS INCOME TAX (CR) - NON OPER						Beginning Balance:	0.00
<b>Grand Total Beginning Balances:</b>							<u>0.00</u>	<u>0.00</u>	
<b>Grand Total Transactions:</b>							<u>1,208,829.00</u>	<u>0.00</u>	
<b>Grand Total:</b>							<u><u>1,208,829.00</u></u>	<u><u>0.00</u></u>	<u><u>1,208,829.00</u></u>

**PARAMETERS ENTERED:**

**Division:** All  
**Accounts:** 1 236.71, 1 236.72, 1 409.1, 1 409.2, 1 410.1, 1 410.2, 1 411.1, 1 411.2, 1 411.22  
**Department:** All  
**Activity:** All  
**BU Project:** All  
**Sort By:** Div/Acct  
**Date Selection:** Period  
**Period:** JAN 2023 To DEC 2023  
**Module:** All  
**Journal Activity:** All  
**Accounts With No Trans:** Yes  
**Extended Reference:** No  
**Interface Detail:** No  
**Group by Department:** No

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/pro/rpttemplate/acct/2.59.1/gl/GL\_TRANS\_DETAIL.xml.rpt

**Southern Pioneer Electric Company**  
**Exhibit 11**  
**Cash Patronage Received - 2023**

<u>Date</u>	<u>Journal</u>	<u>Description</u>	<u>Actv</u>	<u>Mod</u>	<u>Reference</u>	<u>Debit</u>	<u>Credit</u>
<b><u>Cash Patronage Received from G&amp;T and Lender</u></b>							
<b>Account: 1 123.1008 INV ASSOC ORG-PATR CAP-COBANK</b>							
03/15/23	399258	Deposit	410	BR	2022 COBANK PATRONAGE CASH DISTRIBUTION		707,286.51
<b>Account: 1 123.15 INV SUBSID-SUNFLOWER (SEPC)(PREV MKEC)</b>							
01/06/23	395796	SPEC/MKEC PATRONAGE RETIREMENT	410	GL	SPEC/MKEC PATRONAGE RETIREMENT		866,051.25
<b>Total Cash Patronage Received from G&amp;T and Lender</b>							<b><u>1,573,337.76</u></b>
 <b><u>Patronage / Revenue</u></b>							
<b>Account: 1 423.0 G&amp;T CAPITAL CREDITS</b>							
12/31/23	423972	SYE 105 SUNFLOWER PATRONAGE ALLOCATION	0	GL	SYE105 SUNFLOWER PATRONAGE ALLOC (FINAL)		2,116,553.41
<b>Subtotal For Account: 1 423.0</b>							<b><u>2,116,553.41</u></b>
 <b>Account: 1 424.0 OTHER CAPITAL CREDITS</b>							
03/06/23	397735	2022 FEDERATED INS PATRONAGE ALLOCATION	0	GL	2022 FEDERATED INS PATRONAGE ALLOCATION		18,760.00
03/15/23	399257	SMJ27-SPEC COBANK PATRONAGE ALLOC	0	GL	SMJ27 COBANK PATR ALLOC		1,033,759.77
10/01/23	413695	2023 UNITED COMM ASSN ALLOCATION	0	GL	2023 UNITED COMM ASSN ALLOCATION		2,334.69
12/31/23	420118	MJ 24 NISC PATRONAGE	0	GL	MJ24 NISC PATR ALLOC		6,782.43
<b>Subtotal For Account: 1 424.0</b>							<b><u>1,061,636.89</u></b>

**Southern Pioneer Electric Company**  
**Exhibit 11**  
**Debt Actual and Budget - 2023**  
**2023**

2023 Interest Expense - Long Term Interest is recorded in the month billed		2023 Principal Payments Principal payments based on the month billed		2023 Interest Expense - Other Interest is recorded in the month billed	
<b>2023 Actual</b>					
GL Account	Total	GL Account	Total	GL Account	Total
427.15 - Interest Expense - CoBank LT	\$ 5,417,713	224.15 - CoBank LT Principal Payments	\$ 3,462,718	431.0 - Interest Expense - Security Deposits	\$ 113,990
427.31 - Interest Expense - Storm Uri Amortization & Current	\$ 177,082	Term Loan RX0435T3 T08	\$ -	431.2 - Interest Expense - Other	\$ -
427.32- Carrying Cost Recovered IL4 - Storm Uri	\$ (64,741)	Principal Recovered from Customers	\$ -	431.75 - Interest Expense - CoBank LOC	\$ 3,123
427.33- Monthly Interest Expense Recovered IL3 - Storm Uri	\$ (105,892)				
<b>Form 7 Line 16 - Interest on LT Debt</b>	<b>\$ 5,424,162</b>	<b>Total Principal Payments</b>	<b>\$ 3,462,718</b>	<b>Form 7 Line 18 - Interest Expense - Other</b>	<b>\$ 117,113</b>
Carrying Cost Recovered Through ECA	\$ (4,277)				
<b>Adjusted Form 7 Line 16 - Interest on LT Debt</b>	<b>\$ 5,419,886</b>				
<b>2023 Budget</b>					
CoBank Note	Total	CoBank Note	Total	GL Account	Total
RX0435 T1	\$ 144,734	RX0435 T1	\$ 490,397	431.0 - Interest Expense - Security Deposits	\$ 4,800
RX0435 T2	\$ 883,188	RX0435 T2	\$ 535,357	431.2 - Interest Expense - Other	\$ -
RX0435 T3	\$ 2,713,383	RX0435 T3	\$ 1,598,222	431.75 - Interest Expense - CoBank LOC	\$ 11,181
RX0435 T4-1	\$ 339,743	RX0435 T4-1	\$ 285,501		\$ -
RX0435 T4-2	\$ 306,505	RX0435 T4-2	\$ 151,565		\$ -
RX0435 T4-3	\$ 212,356	RX0435 T4-3	\$ 136,220		\$ -
RX0435 T5	\$ 361,230	RX0435 T5	\$ 117,586		\$ -
RX0435 T6	\$ 278,201	RX0435 T6	\$ 134,413		\$ -
Interest on Term Loan RX0435T3 T08	\$ 284,234	Term Loan RX0435T3 T08	\$ -		
Interest on Term Loan RX0435T3 T08 - Storm Uri	\$ -				
<i>New LT Debt</i>	\$ -	<i>New LT Debt</i>	\$ -		
<b>Form 7 Line 16 - Interest on LT Debt</b>	<b>\$ 5,523,574</b>	<b>Total Principal Payments</b>	<b>\$ 3,449,261</b>	<b>Form 7 Line 18 - Interest Expense - Other</b>	<b>\$ 15,981</b>

**Southern Pioneer Electric Company**  
**Exhibit 11**  
**Budget-Long Term Debt and Other Interest Expense - 2024**  
**2024**

2024 Budgeted Interest Expense Interest is recorded in the month billed		2024 Budgeted Principal Payments Principal payments are recorded in the month paid		2024 Interest Expense - Other Interest is recorded in the month billed	
GL Account	Total	GL Account	Total	GL Account	Total
427.15 - Interest Expense - CoBank LT	\$ 5,608,532.17	224.15 - CoBank LT Principal Payments	\$ 15,700,521.80	431.0 - Interest Expense - Security Deposits	\$ 115,018.20
427.31 - Interest Expense - Storm Uri Amortization & Current	\$ 136,926.04	Term Loan RX0435T3 T08	\$ (11,984,000.00) <sup>(1)</sup>	431.75 - Interest Expense - CoBank LOC	\$ 115,970.63
427.32- Carrying Cost Recovered IL4 - Storm Uri	\$ (60,000.00)		\$ -		
427.33- Monthly Interest Expense Recovered IL3 - Storm Uri	\$ (70,510.84)				
<b>Form 7 Line 16 - Interest on LT Debt</b>	<b>\$ 5,614,947.37</b>	<b>Total Principal Payments</b>	<b>\$ 3,716,521.80</b>	<b>Form 7 Line 18 - Interest Expense - Other</b>	<b>\$ 230,988.83</b>
Carrying Cost Recovered Through ECA	\$ (6,415.20)				
<b>Adjusted Form 7 Line 16 - Interest on LT Debt</b>	<b>\$ 5,608,532.17</b>				

CoBank Note	Total	CoBank Note	Total
RX0435 T1	\$ 110,882.19	RX0435 T1	\$ 524,073.22
RX0435 T2	\$ 855,651.78	RX0435 T2	\$ 564,823.85
RX0435 T3	\$ 2,631,389.18	RX0435 T3	\$ 1,686,190.71
RX0435 T4-1	\$ 326,699.38	RX0435 T4-1	\$ 294,507.65
RX0435 T4-2	\$ 297,941.31	RX0435 T4-2	\$ 160,121.11
RX0435 T4-3	\$ 205,786.08	RX0435 T4-3	\$ 142,785.53
RX0435 T5	\$ 355,585.57	RX0435 T5	\$ 123,220.58
RX0435 T6	\$ 273,166.85	RX0435 T6	\$ 139,445.21
Interest on Term Loan RX0435T3 T08	\$ 174,849.03	Term Loan RX0435T3 T08	\$ 11,984,000.00
New CoBank LT Debt	\$ 447,091.64	New CoBank LT Debt	\$ 81,353.94
<b>Total CoBank LT Interest Expense Per Amort Sched</b>	<b>\$ 5,679,043.01</b>	<b>Total CoBank Principal Payments</b>	<b>\$ 15,700,521.80</b>
Less Interest Expense Reclassed from 427.15 to 427.33	\$ (70,510.84)		
<b>Adjusted Form 7 Line 16 - Interest on LT Debt</b>	<b>\$ 5,608,532.17</b>		
Check	\$ -		\$ (11,984,000.00) <sup>(1)</sup>

<sup>(1)</sup> 2024 Budget-The three year term note taken out in response to Storm Uri power cost requires a balloon payment in March 2024. The balloon payment is excluded from the FBR filing as the recovery of those dollars was part of the Storm Uri docket.



**Southern Pioneer Electric Company**  
**Exhibit 11**  
**Budget-Other Interest Expense - 2024**  
**2024**

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total
LOC Ongoing Balance	-	-	-	-	1,205,900	2,459,500	3,976,200	3,865,500	2,309,000	1,071,200	1,190,150	2,477,850	
Interest Rate - Monthly *	0.625%												
LOC Interest Expense	-	-	-	-	7,536.88	15,371.88	24,851.25	24,159.38	14,431.25	6,695.00	7,438.44	15,486.56	
<b>431.75 - Interest Expense -- LOC</b>	-	-	-	-	7,536.88	15,371.88	24,851.25	24,159.38	14,431.25	6,695.00	7,438.44	15,486.56	115,970.63
<b>431. - Interest Expense -- Security Deposits</b>	9,584.85	9,584.85	9,584.85	9,584.85	9,584.85	9,584.85	9,584.85	9,584.85	9,584.85	9,584.85	9,584.85	9,584.85	115,018.20
<b>431.2 - Interest Expense --Other</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>F7 Line 18. Other Interest Expense</b>	9,584.85	9,584.85	9,584.85	9,584.85	17,121.73	24,956.73	34,436.10	33,744.23	24,016.10	16,279.85	17,023.29	25,071.41	230,988.83

Annual Interest Rate \* 7.50%

\* Annual interest rate is estimated based on information available at the time the budget was created

**Southern Pioneer Electric Company**  
**Exhibit 11**  
**Debt Amortization - RX0435 T1**

Loan Number 2113252  
 Loan Currency USD  
 Product Type AMORTIZING LT FIX  
 Rate Maturity Date 4/20/2027  
 Principal Pending \$5,907,687.54  
 Interest Rate Type FIXED RATE LOAN  
 Loan Status OPEN/ACTIVE

**Outstanding Balance 12/31/23 \$ 1,891,160.95**  
 Issuance Cost \$ -  
 Interest Rate 6.66%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount		Interest Amount BILLED	Bill Date	General Ledger / Budget		Annual Form 7, Pt. O Annual Principal Amount (Billed)
		Recorded in Month	Recorded in Month			Annual	Annual	
		PAID	PAID			Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	
1/20/2021	3,235,136.96	34,703.97	18,880.24	12/31/2020				
2/22/2021	3,200,240.39	34,896.57	18,675.49	1/31/2021				
3/22/2021	3,165,150.14	35,090.25	16,712.82	2/28/2021				
4/20/2021	3,129,865.14	35,285.00	18,288.46	3/31/2021				
5/20/2021	3,094,384.31	35,480.83	17,494.78	4/30/2021				
6/21/2021	3,058,706.56	35,677.75	17,871.01	5/31/2021				
7/20/2021	3,022,830.80	35,875.76	17,107.83	6/30/2021				
8/20/2021	2,986,755.93	36,074.87	17,462.04	7/31/2021				
9/20/2021	2,950,480.84	36,275.09	17,255.85	8/31/2021				
10/20/2021	2,914,004.42	36,476.42	16,502.67	9/30/2021				
11/22/2021	2,877,325.56	36,678.86	16,840.03	10/31/2021				
12/20/2021	2,840,443.13	36,882.43	16,111.66	11/30/2021	2021	429,397.80	206,742.22	431,780.96
1/20/2022	2,803,356.00	37,087.13	16,419.58	12/31/2021				
2/21/2022	2,766,063.04	37,292.96	16,207.61	1/31/2022				
3/21/2022	2,728,563.10	37,499.94	14,466.19	2/28/2022				
4/20/2022	2,690,855.04	37,708.06	15,787.06	3/31/2022				
5/20/2022	2,652,937.70	37,917.34	15,066.79	4/30/2022				
6/20/2022	2,614,809.92	38,127.78	15,347.87	5/31/2022				
7/20/2022	2,576,470.53	38,339.39	14,646.22	6/30/2022				
8/22/2022	2,537,918.36	38,552.17	14,910.82	7/31/2022				
9/20/2022	2,499,152.22	38,766.14	14,704.73	8/31/2022				
10/20/2022	2,460,170.93	38,981.29	14,006.56	9/30/2022				
11/21/2022	2,420,973.29	39,197.64	14,246.10	10/31/2022				
12/20/2022	2,381,558.11	39,415.18	13,581.44	11/30/2022	2022	458,885.02	176,768.17	461,431.84
1/20/2023	2,341,924.16	39,633.95	13,796.78	12/31/2022				
2/20/2023	2,302,070.25	39,853.91	13,570.24	1/31/2023				
3/20/2023	2,261,995.15	40,075.10	12,064.81	2/28/2023				
4/20/2023	2,221,697.64	40,297.51	13,113.41	3/31/2023				
5/22/2023	2,181,176.48	40,521.16	12,472.07	4/30/2023				
6/20/2023	2,140,430.42	40,746.06	12,666.47	5/31/2023				
7/20/2023	2,099,458.22	40,972.20	12,022.61	6/30/2023				
8/21/2023	2,058,258.63	41,199.59	12,184.41	7/31/2023				
9/20/2023	2,016,830.38	41,428.25	11,956.55	8/31/2023				
10/20/2023	1,975,172.20	41,658.18	11,339.03	9/30/2023				
11/20/2023	1,933,282.82	41,889.38	11,474.04	10/31/2023				
12/20/2023	1,891,160.95	42,121.87	10,876.96	11/30/2023	2023	490,397.16	144,734.47	493,118.86
1/22/2024	1,848,805.30	42,355.65	10,993.87	12/31/2023				
2/20/2024	1,806,214.58	42,590.72	10,767.45	1/31/2024				
3/20/2024	1,763,387.49	42,827.09	9,840.05	2/29/2024				
4/22/2024	1,720,322.71	43,064.78	10,263.56	3/31/2024				
5/20/2024	1,677,018.92	43,303.79	9,715.10	4/30/2024				
6/20/2024	1,633,474.79	43,544.13	9,769.92	5/31/2024				
7/22/2024	1,589,688.99	43,785.80	9,218.84	6/30/2024				
8/20/2024	1,545,660.18	44,028.81	9,286.97	7/31/2024				
9/20/2024	1,501,387.01	44,273.17	9,019.13	8/31/2024				
10/21/2024	1,456,868.12	44,518.89	8,488.31	9/30/2024				
11/20/2024	1,412,102.15	44,765.97	8,519.86	10/31/2024				
12/20/2024	1,367,087.73	45,014.42	7,994.52	11/30/2024	2024	524,073.22	110,882.19	526,981.82
1/20/2025	1,321,823.48	45,264.25	7,998.48	12/31/2024				
2/20/2025	1,276,308.02	45,515.46	7,739.76	1/31/2025				
3/20/2025	1,230,539.94	45,768.08	6,771.26	2/28/2025				
4/21/2025	1,184,517.85	46,022.09	7,218.02	3/31/2025				
5/20/2025	1,138,240.34	46,277.51	6,744.36	4/30/2025				
6/20/2025	1,091,705.99	46,534.35	6,690.47	5/31/2025				
7/21/2025	1,044,913.37	46,792.62	6,222.54	6/30/2025				
8/20/2025	997,861.05	47,052.32	6,165.71	7/31/2025				
9/22/2025	950,547.59	47,313.46	5,888.12	8/31/2025				
10/20/2025	902,971.54	47,576.05	5,459.35	9/30/2025				
11/20/2025	855,131.45	47,840.09	5,345.77	10/31/2025				
12/22/2025	807,025.84	48,105.61	4,914.14	11/30/2025	2025	560,061.89	73,974.68	563,170.24
1/20/2026	758,653.24	48,372.60	4,815.18	12/31/2025				
2/20/2026	710,012.18	48,641.06	4,520.91	1/31/2026				
3/20/2026	661,101.16	48,911.02	3,848.84	2/28/2026				
4/20/2026	611,918.69	49,182.47	3,963.33	3/31/2026				
5/20/2026	562,463.25	49,455.44	3,569.03	4/30/2026				
6/22/2026	512,733.34	49,729.91	3,399.56	5/31/2026				
7/20/2026	462,727.43	50,005.91	3,038.87	6/30/2026				
8/20/2026	412,443.98	50,283.45	2,829.51	7/31/2026				
9/21/2026	361,881.46	50,562.52	2,542.12	8/31/2026				
10/20/2026	311,038.32	50,843.14	2,195.52	9/30/2026				
11/20/2026	259,913.00	51,125.32	1,962.52	10/31/2026				
12/21/2026	208,503.93	51,409.07	1,622.22	11/30/2026	2026	598,521.91	34,878.42	601,843.71
1/20/2027	156,809.53	51,694.40	1,385.99	12/31/2026				
2/22/2027	104,828.24	51,981.29	1,081.00	1/31/2027				
3/22/2027	52,558.45	52,269.79	744.96	2/28/2027				
4/20/2027	-	52,558.45	504.49	3/31/2027				
5/20/2027				4/30/2027				
6/20/2027				5/31/2027				
7/20/2027				6/30/2027				
8/20/2027				7/31/2027				
9/20/2027				8/31/2027				
10/20/2027				9/30/2027				
11/20/2027				10/31/2027				
12/20/2027				11/30/2027	2027	208,503.93	2,330.45	156,809.53

**Southern Pioneer Electric Company**  
**Exhibit 11**  
**Debt Amortization - RX0435 T2**

Loan Number 2543604  
 Loan Currency USD  
 Product Type AMORTIZING LT FIX  
 Rate Maturity Date 6/20/2041  
 Principal Pending \$20,592,190.64  
 Interest Rate Type FIXED RATE LOAN  
 Loan Status OPEN/ACTIVE

**Outstanding Balance 12/31/23 \$ 15,946,583.97**  
 Issuance Cost \$ -  
 Interest Rate 5.37%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	Bill Date	General Ledger / Budget		Annual Form 7, Pt. O	
					Annual	Annual	Annual Principal	
					Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	Amount (Billed)	
Year								
1/20/2021	17,431,220.34	39,102.66	80,901.82	12/31/2020				
2/22/2021	17,391,942.71	39,277.63	80,715.69	1/31/2021				
3/22/2021	17,352,489.31	39,453.40	72,763.38	2/28/2021				
4/20/2021	17,312,859.35	39,629.96	80,364.39	3/31/2021				
5/20/2021	17,273,052.05	39,807.30	77,587.37	4/30/2021				
6/21/2021	17,233,066.61	39,985.44	79,986.29	5/31/2021				
7/20/2021	17,192,902.24	40,164.37	77,237.26	6/30/2021				
8/20/2021	17,152,558.13	40,344.11	79,616.68	7/31/2021				
9/20/2021	17,112,033.48	40,524.65	79,430.63	8/31/2021				
10/20/2021	17,071,327.48	40,706.00	76,691.20	9/30/2021				
11/22/2021	17,030,439.33	40,888.15	79,056.04	10/31/2021				
12/20/2021	16,989,368.20	41,071.13	76,339.29	11/30/2021	2021	480,954.80	938,466.30	483,107.07
1/20/2022	16,948,113.27	41,254.93	78,678.08	12/31/2021				
2/21/2022	16,906,673.73	41,439.54	78,487.82	1/31/2022				
3/21/2022	16,865,048.75	41,624.98	70,737.17	2/28/2022				
4/20/2022	16,823,237.50	41,811.25	78,110.98	3/31/2022				
5/20/2022	16,781,239.14	41,998.36	75,402.48	4/30/2022				
6/20/2022	16,739,052.84	42,186.30	77,718.28	5/31/2022				
7/20/2022	16,696,677.76	42,375.08	75,026.83	6/30/2022				
8/22/2022	16,654,113.05	42,564.71	77,328.31	7/31/2022				
9/20/2022	16,611,357.86	42,755.19	77,144.73	8/31/2022				
10/20/2022	16,568,411.34	42,946.52	74,457.00	9/30/2022				
11/21/2022	16,525,272.64	43,138.70	76,736.82	10/31/2022				
12/20/2022	16,481,940.89	43,331.75	74,079.29	11/30/2022	2022	507,427.31	911,567.76	509,698.04
1/20/2023	16,438,415.23	43,525.66	76,338.05	12/31/2022				
2/20/2023	16,394,694.79	43,720.44	76,137.33	1/31/2023				
3/20/2023	16,350,778.70	43,916.09	68,599.09	2/28/2023				
4/20/2023	16,306,666.09	44,112.61	75,733.19	3/31/2023				
5/22/2023	16,262,356.08	44,310.01	73,097.35	4/30/2023				
6/20/2023	16,217,847.78	44,508.30	75,338.65	5/31/2023				
7/20/2023	16,173,140.30	44,707.48	72,701.01	6/30/2023				
8/21/2023	16,128,232.76	44,907.54	74,914.01	7/31/2023				
9/20/2023	16,083,124.26	45,108.50	74,713.61	8/31/2023				
10/20/2023	16,037,813.90	45,310.36	72,099.82	9/30/2023				
11/20/2023	15,992,300.77	45,513.13	74,289.94	10/31/2023				
12/20/2023	15,946,583.97	45,716.80	71,694.54	11/30/2023	2023	535,356.92	883,187.77	537,752.65
1/22/2024	15,900,662.58	45,921.39	73,869.23	12/31/2023				
2/20/2024	15,854,535.70	46,126.88	73,671.17	1/31/2024				
3/20/2024	15,808,202.40	46,333.30	68,714.81	2/29/2024				
4/22/2024	15,761,661.76	46,540.64	73,231.07	3/31/2024				
5/20/2024	15,714,912.85	46,748.91	70,679.23	4/30/2024				
6/20/2024	15,667,954.74	46,958.11	72,800.87	5/31/2024				
7/22/2024	15,620,786.49	47,168.25	70,247.18	6/30/2024				
8/20/2024	15,573,407.16	47,379.33	72,380.88	7/31/2024				
9/20/2024	15,525,815.81	47,591.35	72,148.31	8/31/2024				
10/21/2024	15,478,011.49	47,804.32	69,612.91	9/30/2024				
11/20/2024	15,429,993.25	48,018.24	71,715.52	10/31/2024				
12/20/2024	15,381,760.12	48,233.13	69,185.31	11/30/2024	2024	564,823.85	855,651.78	567,351.43
1/20/2025	15,333,311.15	48,448.97	71,264.52	12/31/2024				
2/20/2025	15,284,645.37	48,665.78	71,041.10	1/31/2025				
3/20/2025	15,235,761.81	48,883.56	63,976.80	2/28/2025				
4/21/2025	15,186,659.50	49,102.31	70,591.24	3/31/2025				
5/20/2025	15,137,337.46	49,322.04	68,106.79	4/30/2025				
6/20/2025	15,087,794.70	49,542.76	70,137.36	5/31/2025				
7/21/2025	15,038,030.24	49,764.46	67,658.30	6/30/2025				
8/20/2025	14,988,043.08	49,987.16	69,686.82	7/31/2025				
9/22/2025	14,937,832.23	50,210.85	69,448.88	8/31/2025				
10/20/2025	14,887,396.68	50,435.55	67,004.08	9/30/2025				
11/20/2025	14,836,735.44	50,661.24	68,984.75	10/31/2025				
12/22/2025	14,785,847.49	50,887.95	66,537.97	11/30/2025	2025	595,912.63	821,705.72	598,579.34
1/20/2026	14,734,731.81	51,115.68	68,531.63	12/31/2025				
2/20/2026	14,683,387.39	51,344.42	68,280.73	1/31/2026				
3/20/2026	14,631,813.20	51,574.19	61,473.13	2/28/2026				
4/20/2026	14,580,008.22	51,804.98	67,806.11	3/31/2026				
5/20/2026	14,527,971.41	52,036.81	65,392.37	4/30/2026				
6/22/2026	14,475,701.74	52,269.67	67,327.24	5/31/2026				
7/20/2026	14,423,198.16	52,503.58	64,942.50	6/30/2026				
8/20/2026	14,370,459.63	52,738.53	66,844.07	7/31/2026				
9/21/2026	14,317,485.09	52,974.54	66,600.87	8/31/2026				
10/20/2026	14,264,273.49	53,211.60	64,228.79	9/30/2026				
11/20/2026	14,210,823.77	53,449.72	66,111.19	10/31/2026				
12/21/2026	14,157,134.86	53,688.91	63,744.92	11/30/2026	2026	628,712.63	788,377.04	631,526.12
1/20/2027	14,103,205.69	53,929.17	65,625.12	12/31/2026				
2/22/2027	14,049,035.19	54,170.50	65,368.42	1/31/2027				
3/22/2027	13,994,622.28	54,412.91	58,847.83	2/28/2027				
4/20/2027	13,939,965.87	54,656.41	64,883.91	3/31/2027				
5/20/2027	13,885,064.87	54,901.00	62,536.25	4/30/2027				
6/21/2027	13,829,918.19	55,146.68	64,362.46	5/31/2027				
7/20/2027	13,774,524.73	55,393.46	62,053.40	6/30/2027				
8/20/2027	13,718,883.38	55,641.35	63,852.69	7/31/2027				
9/20/2027	13,662,993.04	55,890.34	63,596.10	8/31/2027				
10/20/2027	13,606,852.59	56,140.45	61,300.30	9/30/2027				
11/22/2027	13,550,460.91	56,391.68	63,079.47	10/31/2027				
12/20/2027	13,493,816.88	56,644.03	60,814.96	11/30/2027	2027	663,317.98	753,253.98	666,286.33

**Southern Pioneer Electric Company**  
**Exhibit 11**  
**Debt Amortization - RX0435 T3**

Loan Number 2543597  
 Loan Currency USD  
 Product Type AMORTIZING LT FIX  
 Rate Maturity Date 10/20/2041  
 Principal Pending \$62,884,663.37  
 Interest Rate Type FIXED RATE LOAN  
 Loan Status OPEN/ACTIVE

**Outstanding Balance 12/31/23 \$ 49,015,951.67**  
 Issuance Cost \$ -  
 Interest Rate 5.37%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	Bill Date	General Ledger / Budget			Annual Form 7, Pt. O
					Annual		Annual Principal Amount (Billed)	
					Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)		
1/20/2021	53,448,094.79	116,734.68	248,039.41	12/31/2020				
2/22/2021	53,330,837.73	117,257.06	247,483.74	1/31/2021				
3/22/2021	53,213,055.94	117,781.79	223,112.44	2/28/2021				
4/20/2021	53,094,747.08	118,308.86	246,434.99	3/31/2021				
5/20/2021	52,975,908.79	118,838.29	237,934.30	4/30/2021				
6/21/2021	52,856,538.70	119,370.09	245,306.24	5/31/2021				
7/20/2021	52,736,634.43	119,904.27	236,889.14	6/30/2021				
8/20/2021	52,616,193.58	120,440.85	244,202.81	7/31/2021				
9/20/2021	52,495,213.76	120,979.82	243,647.40	8/31/2021				
10/20/2021	52,373,692.56	121,521.20	235,258.96	9/30/2021				
11/22/2021	52,251,627.55	122,065.01	242,529.09	10/31/2021				
12/20/2021	52,129,016.30	122,611.25	234,208.40	11/30/2021	2021	1,435,813.17	2,878,408.27	1,442,238.44
1/20/2022	52,005,856.35	123,159.95	241,400.76	12/31/2021				
2/21/2022	51,882,145.27	123,711.08	240,832.81	1/31/2022				
3/21/2022	51,757,880.59	124,264.68	217,063.50	2/28/2022				
4/20/2022	51,633,059.82	124,820.77	239,707.78	3/31/2022				
5/20/2022	51,507,680.48	125,379.34	231,411.71	4/30/2022				
6/20/2022	51,381,740.07	125,940.41	238,535.45	5/31/2022				
7/20/2022	51,255,236.07	126,504.00	230,290.22	6/30/2022				
8/22/2022	51,128,165.97	127,070.10	237,371.29	7/31/2022				
9/20/2022	51,000,527.23	127,638.74	236,823.20	8/31/2022				
10/20/2022	50,872,317.30	128,209.93	228,589.11	9/30/2022				
11/21/2022	50,743,533.63	128,783.67	235,605.44	10/31/2022				
12/20/2022	50,614,173.66	129,359.97	227,461.52	11/30/2022	2022	1,514,842.64	2,798,107.03	1,521,621.55
1/20/2023	50,484,234.80	129,938.86	234,415.00	12/31/2022				
2/20/2023	50,353,714.47	130,520.33	233,815.79	1/31/2023				
3/20/2023	50,222,610.06	131,104.41	210,680.60	2/28/2023				
4/20/2023	50,090,918.96	131,691.10	232,609.29	3/31/2023				
5/22/2023	49,958,638.54	132,280.42	224,530.09	4/30/2023				
6/20/2023	49,825,766.16	132,872.38	231,431.44	5/31/2023				
7/20/2023	49,692,299.18	133,466.98	223,346.89	6/30/2023				
8/21/2023	49,558,234.93	134,064.25	230,163.74	7/31/2023				
9/20/2023	49,423,570.75	134,664.18	229,565.50	8/31/2023				
10/20/2023	49,288,303.94	135,266.81	221,552.14	9/30/2023				
11/20/2023	49,152,431.82	135,872.12	228,300.70	10/31/2023				
12/20/2023	49,015,951.67	136,480.15	220,342.21	11/30/2023	2023	1,598,221.99	2,713,383.13	1,605,374.03
1/22/2024	48,878,860.77	137,090.90	227,044.74	12/31/2023				
2/20/2024	48,741,156.39	137,704.38	226,453.44	1/31/2024				
3/20/2024	48,602,835.78	138,320.61	211,236.39	2/29/2024				
4/22/2024	48,463,896.19	138,939.59	225,139.64	3/31/2024				
5/20/2024	48,324,334.84	139,561.35	217,311.16	4/30/2024				
6/20/2024	48,184,148.95	140,185.89	223,855.32	5/31/2024				
7/22/2024	48,043,335.73	140,813.22	216,021.38	6/30/2024				
8/20/2024	47,901,892.37	141,443.36	222,601.49	7/31/2024				
9/20/2024	47,759,816.05	142,076.32	221,907.21	8/31/2024				
10/21/2024	47,617,103.94	142,712.11	214,127.84	9/30/2024				
11/20/2024	47,473,753.20	143,350.74	220,615.18	10/31/2024				
12/20/2024	47,329,760.96	143,992.24	212,851.33	11/30/2024	2024	1,686,190.71	2,631,389.18	1,693,736.42
1/20/2025	47,185,124.35	144,636.61	219,268.80	12/31/2024				
2/20/2025	47,039,840.50	145,283.85	218,601.80	1/31/2025				
3/20/2025	46,893,906.50	145,934.00	196,881.50	2/28/2025				
4/21/2025	46,747,319.45	146,587.05	217,258.84	3/31/2025				
5/20/2025	46,600,076.42	147,243.03	209,631.57	4/30/2025				
6/20/2025	46,452,174.48	147,901.94	215,903.83	5/31/2025				
7/21/2025	46,303,610.68	148,563.80	208,292.66	6/30/2025				
8/20/2025	46,154,382.05	149,228.63	214,558.83	7/31/2025				
9/22/2025	46,004,485.62	149,896.43	213,848.49	8/31/2025				
10/20/2025	45,853,918.41	150,567.21	206,339.63	9/30/2025				
11/20/2025	45,702,677.41	151,241.00	212,462.89	10/31/2025				
12/22/2025	45,550,759.61	151,917.80	204,948.12	11/30/2025	2025	1,779,001.35	2,529,838.35	1,786,962.39
1/20/2026	45,398,161.96	152,597.65	211,110.19	12/31/2025				
2/20/2026	45,244,881.45	153,280.51	210,361.15	1/31/2026				
3/20/2026	45,090,915.01	153,966.44	189,407.22	2/28/2026				
4/20/2026	44,936,259.57	154,655.44	208,944.27	3/31/2026				
5/20/2026	44,780,912.05	155,347.52	201,528.08	4/30/2026				
6/22/2026	44,624,869.35	156,042.70	207,514.68	5/31/2026				
7/20/2026	44,468,128.36	156,740.99	200,185.09	6/30/2026				
8/20/2026	44,310,685.95	157,442.41	206,072.27	7/31/2026				
9/21/2026	44,152,538.98	158,146.97	205,346.22	8/31/2026				
10/20/2026	43,993,684.31	158,854.67	198,054.41	9/30/2026				
11/20/2026	43,834,118.76	159,565.55	203,884.35	10/31/2026				
12/21/2026	43,673,839.16	160,279.60	196,609.92	11/30/2026	2026	1,876,920.45	2,430,340.94	1,885,319.66
1/20/2027	43,512,842.30	160,996.86	202,433.28	12/31/2026				
2/22/2027	43,351,124.98	161,717.32	201,666.93	1/31/2027				
3/22/2027	43,188,683.98	162,441.00	181,569.77	2/28/2027				
4/20/2027	43,025,516.06	163,167.92	200,220.52	3/31/2027				
5/20/2027	42,861,617.96	163,898.10	193,001.63	4/30/2027				
6/21/2027	42,696,986.42	164,631.54	198,663.78	5/31/2027				
7/20/2027	42,531,618.15	165,368.27	191,560.17	6/30/2027				
8/20/2027	42,365,509.86	166,108.29	197,141.97	7/31/2027				
9/20/2027	42,198,658.23	166,851.63	196,375.96	8/31/2027				
10/20/2027	42,031,059.94	167,598.29	189,311.88	9/30/2027				
11/22/2027	41,862,711.65	168,348.29	194,833.62	10/31/2027				
12/20/2027	41,693,610.00	169,101.65	187,862.99	11/30/2027	2027	1,980,229.16	2,325,486.68	1,989,090.68

**Southern Pioneer Electric Company**  
**Exhibit 11**  
**Debt Amortization - RX0435 T4-1**

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

Outstanding Balance 12/31/23 \$ 6,908,477.09  
 Issuance Cost \$ -  
 Interest Rate 4.75%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	Bill Date	General Ledger / Budget		Annual Form 7, Pt. O
					Annual		Annual Principal Amount (Billed)
					Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	
Year							
1/20/2021	7,717,011.05	22,041.87	31,712.89	12/31/2020			
2/22/2021	7,694,912.07	22,098.98	31,619.98	1/31/2021			
3/22/2021	7,672,755.81	22,156.26	28,489.65	2/28/2021			
4/20/2021	7,650,542.13	22,213.68	31,445.10	3/31/2021			
5/20/2021	7,628,270.88	22,271.25	30,339.08	4/30/2021			
6/21/2021	7,605,941.91	22,328.97	31,257.58	5/31/2021			
7/20/2021	7,583,555.07	22,386.84	30,165.78	6/30/2021			
8/20/2021	7,561,110.21	22,444.86	31,074.97	7/31/2021			
9/20/2021	7,538,607.18	22,503.03	30,983.31	8/31/2021			
10/20/2021	7,516,045.83	22,561.35	29,896.73	9/30/2021			
11/22/2021	7,493,426.01	22,619.82	30,799.28	10/31/2021			
12/20/2021	7,470,747.57	22,678.44	29,724.15	11/30/2021	2021	268,305.35	366,409.90
1/20/2022	7,448,010.35	22,737.22	30,614.29	12/31/2021			269,000.70
2/21/2022	7,425,214.21	22,796.14	30,521.43	1/31/2022			
3/21/2022	7,402,358.99	22,855.22	27,492.20	2/28/2022			
4/20/2022	7,379,444.53	22,914.46	30,338.01	3/31/2022			
5/20/2022	7,356,470.69	22,973.84	29,267.75	4/30/2022			
6/20/2022	7,333,437.30	23,033.39	30,147.60	5/31/2022			
7/20/2022	7,310,344.22	23,093.08	29,085.93	6/30/2022			
8/22/2022	7,287,191.29	23,152.93	29,959.24	7/31/2022			
9/20/2022	7,263,978.36	23,212.93	29,870.79	8/31/2022			
10/20/2022	7,240,705.27	23,273.09	28,811.44	9/30/2022			
11/21/2022	7,217,371.86	23,333.41	29,674.84	10/31/2022			
12/20/2022	7,193,977.98	23,393.88	28,630.33	11/30/2022	2022	276,769.59	353,283.58
1/20/2023	7,170,523.46	23,454.52	29,484.02	12/31/2022			277,486.89
2/20/2023	7,147,008.16	23,515.30	29,388.23	1/31/2023			
3/20/2023	7,123,431.92	23,576.24	26,463.18	2/28/2023			
4/20/2023	7,099,794.58	23,637.34	29,195.92	3/31/2023			
5/22/2023	7,076,095.98	23,698.60	28,162.61	4/30/2023			
6/20/2023	7,052,335.96	23,760.02	29,008.86	5/31/2023			
7/20/2023	7,028,514.36	23,821.60	27,975.06	6/30/2023			
8/21/2023	7,004,631.02	23,883.34	28,808.30	7/31/2023			
9/20/2023	6,980,685.78	23,945.24	28,713.91	8/31/2023			
10/20/2023	6,956,678.49	24,007.29	27,691.91	9/30/2023			
11/20/2023	6,932,608.98	24,069.51	28,514.93	10/31/2023			
12/20/2023	6,908,477.09	24,131.89	27,501.92	11/30/2023	2023	285,500.89	339,742.92
1/22/2024	6,884,282.65	24,194.44	28,318.09	12/31/2023			286,240.81
2/20/2024	6,860,025.51	24,257.14	28,225.67	1/31/2024			
3/20/2024	6,835,705.50	24,320.01	26,309.93	2/29/2024			
4/22/2024	6,811,322.47	24,383.03	28,020.91	3/31/2024			
5/20/2024	6,786,876.24	24,446.23	27,029.04	4/30/2024			
6/20/2024	6,762,366.66	24,509.58	27,821.50	5/31/2024			
7/22/2024	6,737,793.56	24,573.10	26,829.14	6/30/2024			
8/20/2024	6,713,156.77	24,636.79	27,627.54	7/31/2024			
9/20/2024	6,688,456.13	24,700.64	27,520.44	8/31/2024			
10/21/2024	6,663,691.47	24,764.66	26,537.06	9/30/2024			
11/20/2024	6,638,862.63	24,828.84	27,321.70	10/31/2024			
12/20/2024	6,613,969.44	24,893.19	26,341.08	11/30/2024	2024	294,507.65	326,699.38
1/20/2025	6,589,011.74	24,957.70	27,115.37	12/31/2024			295,270.91
2/20/2025	6,563,989.36	25,022.38	27,013.46	1/31/2025			
3/20/2025	6,538,902.13	25,087.23	24,313.02	2/28/2025			
4/21/2025	6,513,749.88	25,152.25	26,808.82	3/31/2025			
5/20/2025	6,488,532.44	25,217.44	25,849.97	4/30/2025			
6/20/2025	6,463,249.65	25,282.79	26,603.12	5/31/2025			
7/21/2025	6,437,901.33	25,348.32	25,647.08	6/30/2025			
8/20/2025	6,412,487.32	25,414.01	26,399.69	7/31/2025			
9/22/2025	6,387,007.44	25,479.88	26,292.57	8/31/2025			
10/20/2025	6,361,461.53	25,545.91	25,352.50	9/30/2025			
11/20/2025	6,335,849.41	25,612.12	26,084.19	10/31/2025			
12/22/2025	6,310,170.91	25,678.50	25,143.61	11/30/2025	2025	303,798.53	311,389.54
1/20/2026	6,284,425.86	25,745.05	25,881.51	12/31/2025			304,585.88
2/20/2026	6,258,614.09	25,811.77	25,769.58	1/31/2026			
3/20/2026	6,232,735.43	25,878.66	23,186.81	2/28/2026			
4/20/2026	6,206,789.70	25,945.73	25,558.50	3/31/2026			
5/20/2026	6,180,776.72	26,012.98	24,633.59	4/30/2026			
6/22/2026	6,154,696.33	26,080.39	25,346.30	5/31/2026			
7/20/2026	6,128,548.35	26,147.98	24,434.61	6/30/2026			
8/20/2026	6,102,332.60	26,215.75	25,133.01	7/31/2026			
9/21/2026	6,076,048.91	26,283.69	25,025.96	8/31/2026			
10/20/2026	6,049,697.10	26,351.81	24,120.39	9/30/2026			
11/20/2026	6,023,276.99	26,420.11	24,811.00	10/31/2026			
12/21/2026	5,996,788.41	26,488.58	23,908.37	11/30/2026	2026	313,382.50	296,526.56
1/20/2027	5,970,231.18	26,557.23	24,598.44	12/31/2026			314,194.68
2/22/2027	5,943,605.12	26,626.06	24,486.48	1/31/2027			
3/22/2027	5,916,910.06	26,695.06	22,032.09	2/28/2027			
4/20/2027	5,890,145.81	26,764.25	24,275.78	3/31/2027			
5/20/2027	5,863,312.20	26,833.61	23,382.25	4/30/2027			
6/21/2027	5,836,409.05	26,903.15	24,049.85	5/31/2027			
7/20/2027	5,809,436.17	26,972.88	23,173.44	6/30/2027			
8/20/2027	5,782,393.39	27,042.78	23,829.83	7/31/2027			
9/20/2027	5,755,280.52	27,112.87	23,719.39	8/31/2027			
10/20/2027	5,728,097.38	27,183.14	22,849.29	9/30/2027			
11/22/2027	5,700,843.79	27,253.59	23,497.66	10/31/2027			
12/20/2027	5,673,519.57	27,324.22	22,641.35	11/30/2027	2027	323,268.84	281,212.18

**Southern Pioneer Electric Company**  
**Exhibit 11**  
**Debt Amortization - RX0435 T4-2**

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

Outstanding Balance 12/31/23 \$ 4,994,551.06  
 Issuance Cost \$ -  
 Interest Rate 5.96%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	Bill Date	General Ledger / Budget		Annual Form 7, Pt. O
					Annual	Annual	Annual Principal Amount (Billed)
					Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	
Year							
1/20/2021	5,412,803.89	10,364.20	27,870.01	12/31/2020			
2/22/2021	5,402,386.50	10,417.39	27,812.32	1/31/2021			
3/22/2021	5,389,232.46	13,154.04	25,079.28	2/28/2021			
4/20/2021	5,378,694.09	10,538.37	27,704.47	3/31/2021			
5/20/2021	5,367,211.17	11,482.92	26,747.33	4/30/2021			
6/21/2021	5,356,559.79	10,651.38	27,581.84	5/31/2021			
7/20/2021	5,344,966.93	11,592.86	26,639.51	6/30/2021			
8/20/2021	5,334,201.38	10,765.55	27,468.03	7/31/2021			
9/20/2021	5,323,380.58	10,820.80	27,410.17	8/31/2021			
10/20/2021	5,311,622.93	11,757.65	26,473.49	9/30/2021			
11/22/2021	5,300,686.25	10,936.68	27,297.41	10/31/2021			
12/20/2021	5,288,815.89	11,870.36	26,364.77	11/30/2021	2021	134,352.20	323,759.34
1/20/2022	5,277,762.16	11,053.73	27,180.72	12/31/2021			
2/21/2022	5,266,651.70	11,110.46	27,121.42	1/31/2022			
3/21/2022	5,252,868.45	13,783.25	24,450.64	2/28/2022			
4/20/2022	5,241,630.23	11,238.22	27,004.53	3/31/2022			
5/20/2022	5,229,466.55	12,163.68	26,068.78	4/30/2022			
6/20/2022	5,218,108.23	11,358.32	26,877.04	5/31/2022			
7/20/2022	5,205,827.73	12,280.50	25,952.34	6/30/2022			
8/22/2022	5,194,348.09	11,479.64	26,756.09	7/31/2022			
9/20/2022	5,182,809.53	11,538.56	26,698.46	8/31/2022			
10/20/2022	5,170,353.71	12,455.82	25,777.58	9/30/2022			
11/21/2022	5,158,692.01	11,661.70	26,574.59	10/31/2022			
12/20/2022	5,146,116.41	12,575.60	25,660.11	11/30/2022	2022	142,699.48	315,392.15
1/20/2023	5,134,330.32	11,786.09	26,450.57	12/31/2022			
2/20/2023	5,122,483.74	11,846.58	26,387.60	1/31/2023			
3/20/2023	5,108,032.19	14,451.55	23,782.82	2/28/2023			
4/20/2023	5,096,050.64	11,981.55	26,261.02	3/31/2023			
5/22/2023	5,083,163.92	12,886.72	25,348.07	4/30/2023			
6/20/2023	5,071,054.74	12,109.18	26,132.73	5/31/2023			
7/20/2023	5,058,043.87	13,010.87	25,224.33	6/30/2023			
8/21/2023	5,045,805.77	12,238.10	25,999.93	7/31/2023			
9/20/2023	5,033,504.86	12,300.91	25,936.72	8/31/2023			
10/20/2023	5,020,307.49	13,197.37	25,038.43	9/30/2023			
11/20/2023	5,007,875.72	12,431.77	25,806.85	10/31/2023			
12/20/2023	4,994,551.06	13,324.66	24,911.55	11/30/2023	2023	151,565.35	306,505.11
1/22/2024	4,981,987.10	12,563.96	25,675.06	12/31/2023			
2/20/2024	4,969,358.66	12,628.44	25,612.35	1/31/2024			
3/20/2024	4,955,020.00	14,338.66	23,898.17	2/29/2024			
4/22/2024	4,942,253.16	12,766.84	25,475.36	3/31/2024			
5/20/2024	4,928,602.58	13,650.58	24,590.91	4/30/2024			
6/20/2024	4,915,700.16	12,902.42	25,337.62	5/31/2024			
7/22/2024	4,901,917.70	13,782.46	24,455.23	6/30/2024			
8/20/2024	4,888,878.32	13,039.38	25,205.65	7/31/2024			
9/20/2024	4,875,772.02	13,106.30	25,131.83	8/31/2024			
10/21/2024	4,861,791.25	13,980.77	24,257.56	9/30/2024			
11/20/2024	4,848,545.94	13,245.31	24,998.08	10/31/2024			
12/20/2024	4,834,429.95	14,115.99	24,122.78	11/30/2024	2024	160,121.11	297,941.31
1/20/2025	4,821,044.21	13,385.74	24,855.77	12/31/2024			
2/20/2025	4,807,589.77	13,454.44	24,784.78	1/31/2025			
3/20/2025	4,791,678.52	15,911.25	22,328.17	2/28/2025			
4/21/2025	4,778,073.37	13,605.15	24,642.01	3/31/2025			
5/20/2025	4,763,607.36	14,466.01	23,776.14	4/30/2025			
6/20/2025	4,749,858.15	13,749.21	24,493.40	5/31/2025			
7/21/2025	4,735,252.01	14,606.14	23,634.21	6/30/2025			
8/20/2025	4,721,357.27	13,894.74	24,350.73	7/31/2025			
9/22/2025	4,707,391.22	13,966.05	24,274.76	8/31/2025			
10/20/2025	4,692,574.16	14,817.06	23,428.60	9/30/2025			
11/20/2025	4,678,460.39	14,113.77	24,129.94	10/31/2025			
12/22/2025	4,663,499.64	14,960.75	23,280.75	11/30/2025	2025	170,930.31	287,109.62
1/20/2026	4,649,236.65	14,262.99	23,986.13	12/31/2025			
2/20/2026	4,634,900.46	14,336.19	23,905.78	1/31/2026			
3/20/2026	4,618,188.69	16,711.77	21,530.43	2/28/2026			
4/20/2026	4,603,693.15	14,495.54	23,754.14	3/31/2026			
5/20/2026	4,588,361.05	15,332.10	22,910.61	4/30/2026			
6/22/2026	4,573,712.43	14,648.62	23,596.71	5/31/2026			
7/20/2026	4,558,231.43	15,481.00	22,767.04	6/30/2026			
8/20/2026	4,543,428.18	14,803.25	23,442.55	7/31/2026			
9/21/2026	4,528,548.96	14,879.22	23,364.45	8/31/2026			
10/20/2026	4,512,843.65	15,705.31	22,541.06	9/30/2026			
11/20/2026	4,497,807.46	15,036.19	23,210.31	10/31/2026			
12/21/2026	4,481,949.46	15,858.00	22,386.41	11/30/2026	2026	181,550.18	276,464.36
1/20/2027	4,466,754.71	15,194.75	23,054.87	12/31/2026			
2/22/2027	4,451,481.98	15,272.73	22,972.17	1/31/2027			
3/22/2027	4,433,919.97	17,562.01	20,688.19	2/28/2027			
4/20/2027	4,418,478.73	15,441.24	22,816.92	3/31/2027			
5/20/2027	4,402,226.73	16,252.00	21,993.69	4/30/2027			
6/21/2027	4,386,622.83	15,603.90	22,644.32	5/31/2027			
7/20/2027	4,370,212.62	16,410.21	21,838.56	6/30/2027			
8/20/2027	4,354,444.42	15,768.20	22,480.52	7/31/2027			
9/20/2027	4,338,595.29	15,849.13	22,397.58	8/31/2027			
10/20/2027	4,321,946.54	16,648.75	21,598.21	9/30/2027			
11/22/2027	4,305,930.62	16,015.92	22,233.56	10/31/2027			
12/20/2027	4,289,119.64	16,810.98	21,441.81	11/30/2027	2027	192,829.82	265,171.12

**Southern Pioneer Electric Company**  
**Exhibit 11**  
**Debt Amortization - RX0435 T4-3**

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

Outstanding Balance 12/31/23 \$ 4,068,674.67  
 Issuance Cost \$ -  
 Interest Rate 5.061%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount		Interest Amount (Recorded in Month BILLED)	Bill Date	General Ledger / Budget		Annual Form 7, Pt. O Annual Principal Amount (Billed)
		(Recorded in Month PAID)	(Recorded in Month BILLED)			Annual	Annual	
						Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	
1/20/2021	4,447,634.63	9,641.56	19,453.93	12/31/2020				
2/22/2021	4,437,951.05	9,683.58	19,408.92	1/31/2021				
3/22/2021	4,426,353.56	11,597.49	17,497.84	2/28/2021				
4/20/2021	4,416,577.24	9,776.32	19,324.66	3/31/2021				
5/20/2021	4,406,137.41	10,439.83	18,653.02	4/30/2021				
6/21/2021	4,396,272.98	9,864.43	19,230.20	5/31/2021				
7/20/2021	4,385,747.52	10,525.46	18,569.02	6/30/2021				
8/20/2021	4,375,794.23	9,953.29	19,141.57	7/31/2021				
9/20/2021	4,365,797.57	9,996.66	19,096.66	8/31/2021				
10/20/2021	4,355,143.58	10,653.99	18,439.45	9/30/2021				
11/22/2021	4,345,056.92	10,086.66	19,008.54	10/31/2021				
12/20/2021	4,334,315.46	10,741.46	18,355.06	11/30/2021	2021	122,960.73	225,642.93	123,496.60
1/20/2022	4,324,138.03	10,177.43	18,917.99	12/31/2021				
2/21/2022	4,313,916.24	10,221.79	18,872.14	1/31/2022				
3/21/2022	4,301,830.51	12,085.73	17,009.76	2/28/2022				
4/20/2022	4,291,511.51	10,319.00	18,781.71	3/31/2022				
5/20/2022	4,280,544.22	10,967.29	18,127.02	4/30/2022				
6/20/2022	4,270,132.45	10,411.77	18,684.26	5/31/2022				
7/20/2022	4,259,074.99	11,057.46	18,037.09	6/30/2022				
8/22/2022	4,248,569.65	10,505.34	18,590.94	7/31/2022				
9/20/2022	4,238,018.53	10,551.12	18,546.64	8/31/2022				
10/20/2022	4,226,825.63	11,192.90	17,902.02	9/30/2022				
11/21/2022	4,216,179.75	10,645.88	18,450.76	10/31/2022				
12/20/2022	4,204,894.75	11,285.00	17,811.67	11/30/2022	2022	129,420.71	219,169.43	129,984.74
1/20/2023	4,194,153.29	10,741.46	18,355.42	12/31/2022				
2/20/2023	4,183,365.02	10,788.27	18,307.16	1/31/2023				
3/20/2023	4,170,765.40	12,599.62	16,495.94	2/28/2023				
4/20/2023	4,159,875.20	10,890.20	18,210.20	3/31/2023				
5/22/2023	4,148,352.73	11,522.47	17,573.36	4/30/2023				
6/20/2023	4,137,364.86	10,987.87	18,112.88	5/31/2023				
7/20/2023	4,125,747.46	11,617.40	17,478.69	6/30/2023				
8/21/2023	4,114,661.07	11,086.39	18,011.38	7/31/2023				
9/20/2023	4,103,526.37	11,134.70	17,963.21	8/31/2023				
10/20/2023	4,091,766.25	11,760.12	17,336.36	9/30/2023				
11/20/2023	4,080,531.77	11,234.48	17,863.67	10/31/2023				
12/20/2023	4,068,674.67	11,857.10	17,239.66	11/30/2023	2023	136,220.08	212,355.80	136,813.74
1/22/2024	4,057,339.55	11,335.12	17,763.29	12/31/2023				
2/20/2024	4,045,955.03	11,384.52	17,715.69	1/31/2024				
3/20/2024	4,033,383.31	12,571.72	16,525.43	2/29/2024				
4/22/2024	4,021,894.39	11,488.92	17,611.40	3/31/2024				
5/20/2024	4,009,789.99	12,104.40	16,996.26	4/30/2024				
6/20/2024	3,998,198.25	11,591.74	17,507.33	5/31/2024				
7/22/2024	3,985,993.91	12,204.34	16,893.36	6/30/2024				
8/20/2024	3,974,298.46	11,695.45	17,407.33	7/31/2024				
9/20/2024	3,962,552.04	11,746.42	17,351.56	8/31/2024				
10/21/2024	3,950,197.36	12,354.68	16,743.44	9/30/2024				
11/20/2024	3,938,345.91	11,851.45	17,250.02	10/31/2024				
12/20/2024	3,925,889.14	12,456.77	16,641.63	11/30/2024	2024	142,785.53	205,786.08	143,407.80
1/20/2025	3,913,931.75	11,957.39	17,142.63	12/31/2024				
2/20/2025	3,901,922.25	12,009.50	17,089.18	1/31/2025				
3/20/2025	3,888,214.78	13,707.47	15,391.34	2/28/2025				
4/21/2025	3,876,093.20	12,121.58	16,981.78	3/31/2025				
5/20/2025	3,863,373.88	12,719.32	16,381.51	4/30/2025				
6/20/2025	3,851,144.05	12,229.83	16,870.88	5/31/2025				
7/21/2025	3,838,319.51	12,824.54	16,274.86	6/30/2025				
8/20/2025	3,825,980.49	12,339.02	16,763.78	7/31/2025				
9/22/2025	3,813,587.69	12,392.80	16,706.90	8/31/2025				
10/20/2025	3,800,604.76	12,982.93	16,120.39	9/30/2025				
11/20/2025	3,788,101.37	12,503.39	16,598.03	10/31/2025				
12/22/2025	3,775,010.95	13,090.42	16,009.72	11/30/2025	2025	150,878.19	197,678.83	151,535.73
1/20/2026	3,762,396.02	12,614.93	16,490.46	12/31/2025				
2/20/2026	3,749,726.12	12,669.90	16,430.53	1/31/2026				
3/20/2026	3,735,419.55	14,306.57	14,794.01	2/28/2026				
4/20/2026	3,722,632.08	12,787.47	16,317.48	3/31/2026				
5/20/2026	3,709,265.54	13,366.54	15,734.36	4/30/2026				
6/22/2026	3,696,364.09	12,901.45	16,200.99	5/31/2026				
7/20/2026	3,682,886.77	13,477.32	15,627.51	6/30/2026				
8/20/2026	3,669,870.36	13,016.41	16,086.32	7/31/2026				
9/21/2026	3,656,797.22	13,073.14	16,028.37	8/31/2026				
10/20/2026	3,643,153.02	13,644.20	15,459.30	9/30/2026				
11/20/2026	3,629,963.44	13,189.58	15,913.61	10/31/2026				
12/21/2026	3,616,206.07	13,757.37	15,344.60	11/30/2026	2026	158,804.88	189,735.49	159,496.96
1/20/2027	3,602,899.06	13,307.01	15,798.41	12/31/2026				
2/22/2027	3,589,534.05	13,365.01	15,737.28	1/31/2027				
3/22/2027	3,574,596.91	14,937.14	14,169.06	2/28/2027				
4/20/2027	3,561,108.56	13,488.35	15,622.49	3/31/2027				
5/20/2027	3,547,060.80	14,047.76	15,055.00	4/30/2027				
6/21/2027	3,533,452.45	13,608.35	15,495.91	5/31/2027				
7/20/2027	3,519,288.05	14,164.40	14,940.60	6/30/2027				
8/20/2027	3,505,558.66	13,729.39	15,375.18	7/31/2027				
9/20/2027	3,491,769.44	13,789.22	15,314.19	8/31/2027				
10/20/2027	3,477,429.24	14,340.20	14,763.37	9/30/2027				
11/22/2027	3,463,517.43	13,911.81	15,193.23	10/31/2027				
12/20/2027	3,449,058.07	14,459.36	14,648.46	11/30/2027	2027	167,148.00	181,384.67	167,876.45



**Southern Pioneer Electric Company**  
**Exhibit 11**  
**Debt Amortization - RX0435 T5**

Long Term Amortizing Fix  
 Facility/Loan Maturity Date: 11/20/2048  
 Interest calculations are for estimating purposes only

Outstanding Balance 12/31/23 \$ 6,464,908.21  
 Issuance Cost \$ -  
 Interest Rate 5.460%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount		Interest Amount (Recorded in Month BILLED)	Bill Date	General Ledger / Budget			Annual Form 7, Pt. O Annual Principal Amount (Billed)
		(Recorded in Month PAID)				Annual	Annual	Annual Principal Amount (Billed)	
						Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)		
Year									
1/20/2021	6,791,066.43	8,979.00	31,995.54	12/31/2020					
2/22/2021	6,785,136.52	5,929.91	31,955.21	1/31/2021					
3/22/2021	6,774,031.53	11,104.99	28,833.09	2/28/2021					
4/20/2021	6,763,906.78	10,124.75	31,884.61	3/31/2021					
5/20/2021	6,754,763.36	9,143.42	30,804.95	4/30/2021					
6/21/2021	6,747,627.28	7,136.08	31,785.00	5/31/2021					
7/20/2021	6,737,386.39	10,240.89	30,723.35	6/30/2021					
8/20/2021	6,729,144.14	8,242.25	31,706.45	7/31/2021					
9/20/2021	6,720,863.13	8,281.01	31,661.95	8/31/2021					
10/20/2021	6,711,523.86	9,339.27	30,603.79	9/30/2021					
11/22/2021	6,705,195.83	6,328.03	31,582.26	10/31/2021					
12/20/2021	6,693,751.36	11,444.47	30,528.80	11/30/2021	2021	106,294.07	373,574.22	105,762.48	
1/20/2022	6,685,303.95	8,447.41	31,504.76	12/31/2021					
2/21/2022	6,677,830.76	7,473.19	31,456.42	1/31/2022					
3/21/2022	6,666,270.08	11,560.68	28,381.19	2/28/2022					
4/20/2022	6,656,682.41	9,587.67	31,377.64	3/31/2022					
5/20/2022	6,647,051.12	9,631.29	30,315.54	4/30/2022					
6/20/2022	6,638,384.13	8,666.99	31,279.97	5/31/2022					
7/20/2022	6,628,669.58	9,714.55	30,229.62	6/30/2022					
8/22/2022	6,621,926.87	6,742.71	31,193.79	7/31/2022					
9/20/2022	6,611,133.12	10,793.75	31,155.57	8/31/2022					
10/20/2022	6,601,294.57	9,838.55	30,111.76	9/30/2022					
11/21/2022	6,593,413.65	7,880.92	31,065.44	10/31/2022					
12/20/2022	6,582,494.49	10,919.16	30,023.93	11/30/2022	2022	111,256.87	367,571.04	111,779.97	
1/20/2023	6,573,523.98	8,970.51	30,980.17	12/31/2022					
2/20/2023	6,564,511.30	9,012.68	30,932.36	1/31/2023					
3/20/2023	6,552,469.39	12,041.91	27,903.27	2/28/2023					
4/20/2023	6,543,357.72	9,111.67	30,842.22	3/31/2023					
5/22/2023	6,535,195.61	8,162.11	29,798.54	4/30/2023					
6/20/2023	6,524,020.38	11,175.23	30,752.31	5/31/2023					
7/20/2023	6,513,785.47	10,234.91	29,716.49	6/30/2023					
8/21/2023	6,505,479.85	8,305.62	30,655.14	7/31/2023					
9/20/2023	6,495,160.58	10,319.27	30,611.80	8/31/2023					
10/20/2023	6,484,794.36	10,366.22	29,582.71	9/30/2023					
11/20/2023	6,475,364.50	9,429.86	30,519.22	10/31/2023					
12/20/2023	6,464,908.21	10,456.29	29,490.08	11/30/2023	2023	117,586.28	361,230.11	116,178.10	
1/22/2024	6,457,345.88	7,562.33	30,425.97	12/31/2023					
2/20/2024	6,445,828.24	11,517.64	30,384.38	1/31/2024					
3/20/2024	6,434,259.94	11,568.30	28,384.09	2/29/2024					
4/22/2024	6,426,544.21	7,715.73	30,285.08	3/31/2024					
5/20/2024	6,413,916.40	12,627.81	29,265.35	4/30/2024					
6/20/2024	6,404,153.30	9,763.10	30,192.49	5/31/2024					
7/22/2024	6,395,315.59	8,837.71	29,167.03	6/30/2024					
8/20/2024	6,383,525.12	11,790.47	30,096.79	7/31/2024					
9/20/2024	6,373,619.12	9,906.00	30,047.18	8/31/2024					
10/21/2024	6,363,666.56	9,952.56	29,028.52	9/30/2024					
11/20/2024	6,352,702.04	10,964.52	29,950.02	10/31/2024					
12/20/2024	6,341,687.63	11,014.41	28,936.39	11/30/2024	2024	123,220.58	355,585.57	125,760.95	
1/20/2025	6,331,584.93	10,102.70	29,848.25	12/31/2024					
2/20/2025	6,321,434.74	10,150.19	29,798.11	1/31/2025					
3/20/2025	6,308,360.56	13,074.18	26,874.28	2/28/2025					
4/21/2025	6,299,057.94	9,302.62	29,697.48	3/31/2025					
5/20/2025	6,286,844.10	12,213.84	28,688.93	4/30/2025					
6/20/2025	6,276,483.54	10,360.56	29,593.84	5/31/2025					
7/21/2025	6,266,074.27	10,409.27	28,587.86	6/30/2025					
8/20/2025	6,254,665.71	11,408.56	29,492.57	7/31/2025					
9/22/2025	6,246,051.11	8,614.60	29,440.22	8/31/2025					
10/20/2025	6,232,656.81	13,394.30	28,446.97	9/30/2025					
11/20/2025	6,222,041.49	10,615.32	29,342.48	10/31/2025					
12/22/2025	6,212,319.93	9,721.56	28,340.88	11/30/2025	2025	129,367.70	347,542.84	131,860.35	
1/20/2026	6,199,724.58	12,595.35	29,239.22	12/31/2025					
2/20/2026	6,188,954.42	10,770.16	29,185.33	1/31/2026					
3/20/2026	6,175,317.65	13,636.77	26,313.46	2/28/2026					
4/20/2026	6,164,432.73	10,884.92	29,073.58	3/31/2026					
5/20/2026	6,152,561.70	11,871.03	28,079.54	4/30/2026					
6/22/2026	6,143,436.07	9,125.63	28,961.50	5/31/2026					
7/20/2026	6,129,606.00	13,830.07	27,981.70	6/30/2026					
8/20/2026	6,118,506.16	11,099.84	28,859.22	7/31/2026					
9/21/2026	6,108,282.11	10,224.05	28,799.16	8/31/2026					
10/20/2026	6,095,229.17	13,052.94	27,823.70	9/30/2026					
11/20/2026	6,083,967.71	11,261.46	28,695.35	10/31/2026					
12/21/2026	6,072,653.30	11,314.41	27,714.50	11/30/2026	2026	139,666.63	340,072.96	139,359.91	
1/20/2027	6,060,364.67	12,288.63	28,585.92	12/31/2026					
2/22/2027	6,050,777.59	9,587.08	28,529.22	1/31/2027					
3/22/2027	6,036,554.03	14,223.56	25,726.17	2/28/2027					
4/20/2027	6,023,185.61	13,368.42	28,427.17	3/31/2027					
5/20/2027	6,010,671.90	12,513.71	27,444.02	4/30/2027					
6/21/2027	5,999,924.49	10,747.41	28,296.23	5/31/2027					
7/20/2027	5,986,394.96	13,529.53	27,332.26	6/30/2027					
8/20/2027	5,974,621.80	11,773.16	28,185.02	7/31/2027					
9/20/2027	5,962,793.28	11,828.52	28,124.61	8/31/2027					
10/20/2027	5,950,004.79	12,788.49	27,164.79	9/30/2027					
11/22/2027	5,939,865.36	10,139.43	28,011.79	10/31/2027					
12/20/2027	5,925,170.79	14,694.57	27,058.69	11/30/2027	2027	147,482.51	332,200.49	147,254.90	



**Southern Pioneer Electric Company**  
**Exhibit 11**  
**Debt Amortization - RX0435 T6**

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

**Outstanding Balance 12/31/23 \$ 6,495,645.20**  
 Issuance Cost \$ -  
 Interest Rate 4.180%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount		Interest Amount (Recorded in Month BILLED)	Bill Date	General Ledger / Budget			Annual Form 7, Pt. O Annual Principal Amount (Billed)
		(Recorded in Month PAID)				Annual	Annual	Annual Principal Amount (Billed)	
						Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)		
Year									
1/20/2021	6,872,783.72	9,626.89	24,796.98	12/31/2020					
2/22/2021	6,863,122.17	9,661.55	24,759.44	1/31/2021					
3/22/2021	6,851,035.19	12,086.98	22,336.33	2/28/2021					
4/20/2021	6,841,295.36	9,739.83	24,689.39	3/31/2021					
5/20/2021	6,830,726.13	10,569.23	23,852.00	4/30/2021					
6/21/2021	6,820,913.19	9,812.94	24,610.14	5/31/2021					
7/20/2021	6,810,272.96	10,640.23	23,782.30	6/30/2021					
8/20/2021	6,800,386.41	9,886.55	24,536.67	7/31/2021					
9/20/2021	6,790,464.27	9,922.14	24,499.43	8/31/2021					
10/20/2021	6,779,717.97	10,746.30	23,675.34	9/30/2021					
11/22/2021	6,769,721.44	9,996.53	24,426.92	10/31/2021					
12/20/2021	6,758,902.89	10,818.55	23,605.57	11/30/2021	2021	123,507.72	289,125.70	123,952.29	
1/20/2022	6,748,831.43	10,071.46	24,352.17	12/31/2021					
2/21/2022	6,738,723.73	10,107.70	24,314.26	1/31/2022					
3/21/2022	6,726,232.31	12,491.42	21,931.81	2/28/2022					
4/20/2022	6,716,043.26	10,189.05	24,239.71	3/31/2022					
5/20/2022	6,705,037.73	11,005.53	23,416.69	4/30/2022					
6/20/2022	6,694,772.39	10,265.34	24,158.69	5/31/2022					
7/20/2022	6,683,692.77	11,079.62	23,342.77	6/30/2022					
8/22/2022	6,673,350.60	10,342.17	24,082.03	7/31/2022					
9/20/2022	6,662,971.20	10,379.40	24,045.57	8/31/2022					
10/20/2022	6,651,780.80	11,190.40	23,232.25	9/30/2022					
11/21/2022	6,641,323.77	10,457.03	23,967.40	10/31/2022					
12/20/2022	6,630,057.96	11,265.81	23,158.23	11/30/2022	2022	128,844.93	283,778.79	129,308.69	
1/20/2023	6,619,522.74	10,535.22	23,889.38	12/31/2022					
2/20/2023	6,608,949.59	10,573.15	23,849.84	1/31/2023					
3/20/2023	6,596,036.27	12,913.32	21,509.76	2/28/2023					
4/20/2023	6,585,378.59	10,657.68	23,770.55	3/31/2023					
5/22/2023	6,573,917.91	11,460.68	22,962.58	4/30/2023					
6/20/2023	6,563,180.61	10,737.30	23,690.40	5/31/2023					
7/20/2023	6,551,642.60	11,538.01	22,885.43	6/30/2023					
8/21/2023	6,540,825.13	10,817.47	23,607.73	7/31/2023					
9/20/2023	6,529,968.71	10,856.42	23,568.46	8/31/2023					
10/20/2023	6,518,315.02	11,653.69	22,770.01	9/30/2023					
11/20/2023	6,507,377.58	10,937.44	23,488.02	10/31/2023					
12/20/2023	6,495,645.20	11,732.38	22,691.49	11/30/2023	2023	134,412.76	278,200.87	134,896.58	
1/22/2024	6,484,626.16	11,019.04	23,406.60	12/31/2023					
2/20/2024	6,473,567.47	11,058.69	23,367.92	1/31/2024					
3/20/2024	6,460,965.66	12,601.81	21,822.34	2/29/2024					
4/22/2024	6,449,821.79	11,143.87	23,283.69	3/31/2024					
5/20/2024	6,437,888.92	11,932.87	22,494.05	4/30/2024					
6/20/2024	6,426,661.99	11,226.93	23,199.15	5/31/2024					
7/22/2024	6,414,648.45	12,013.54	22,410.97	6/30/2024					
8/20/2024	6,403,337.87	11,310.58	23,118.46	7/31/2024					
9/20/2024	6,391,986.58	11,351.29	23,073.42	8/31/2024					
10/21/2024	6,379,852.25	12,134.33	22,290.46	9/30/2024					
11/20/2024	6,368,416.42	11,435.83	22,992.10	10/31/2024					
12/20/2024	6,356,199.99	12,216.43	22,208.55	11/30/2024	2024	139,445.21	273,166.85	139,947.13	
1/20/2025	6,344,679.03	11,520.96	22,905.74	12/31/2024					
2/20/2025	6,333,116.60	11,562.43	22,862.73	1/31/2025					
3/20/2025	6,319,306.52	13,810.08	20,615.18	2/28/2025					
4/21/2025	6,307,652.76	11,653.76	22,776.45	3/31/2025					
5/20/2025	6,295,224.67	12,428.09	21,998.72	4/30/2025					
6/20/2025	6,283,484.23	11,740.44	22,686.73	5/31/2025					
7/21/2025	6,270,971.95	12,512.28	21,913.37	6/30/2025					
8/20/2025	6,259,144.21	11,827.74	22,601.08	7/31/2025					
9/22/2025	6,247,273.90	11,870.31	22,555.53	8/31/2025					
10/20/2025	6,234,635.49	12,638.41	21,790.28	9/30/2025					
11/20/2025	6,222,676.97	11,958.52	22,469.11	10/31/2025					
12/22/2025	6,209,952.87	12,724.10	21,702.04	11/30/2025	2025	146,247.12	266,354.62	146,773.53	
1/20/2026	6,197,905.50	12,047.37	22,383.40	12/31/2025					
2/20/2026	6,185,814.77	12,090.73	22,335.60	1/31/2026					
3/20/2026	6,171,525.79	14,288.98	20,137.44	2/28/2026					
4/20/2026	6,159,340.11	12,185.68	22,245.59	3/31/2026					
5/20/2026	6,146,395.39	12,944.72	21,481.92	4/30/2026					
6/22/2026	6,134,119.25	12,276.14	22,152.16	5/31/2026					
7/20/2026	6,121,086.68	13,032.57	21,397.12	6/30/2026					
8/20/2026	6,108,719.44	12,367.24	22,061.26	7/31/2026					
9/21/2026	6,096,307.69	12,411.75	22,015.28	8/31/2026					
10/20/2026	6,083,143.41	13,164.28	21,264.30	9/30/2026					
11/20/2026	6,070,639.60	12,503.81	21,924.97	10/31/2026					
12/21/2026	6,057,385.91	13,253.69	21,173.65	11/30/2026	2026	152,566.96	260,023.29	153,116.12	
1/20/2027	6,044,789.38	12,596.53	21,834.00	12/31/2026					
2/22/2027	6,032,147.52	12,641.86	21,785.68	1/31/2027					
3/22/2027	6,017,358.95	14,788.57	19,642.00	2/28/2027					
4/20/2027	6,004,618.35	12,740.60	21,695.21	3/31/2027					
5/20/2027	5,991,134.68	13,483.67	20,944.20	4/30/2027					
6/21/2027	5,978,299.69	12,834.99	21,594.50	5/31/2027					
7/20/2027	5,964,724.35	13,575.34	20,854.22	6/30/2027					
8/20/2027	5,951,794.30	12,930.05	21,499.64	7/31/2027					
9/20/2027	5,938,817.70	12,976.60	21,451.68	8/31/2027					
10/20/2027	5,925,104.83	13,712.87	20,715.51	9/30/2027					
11/22/2027	5,912,032.17	13,072.66	21,357.33	10/31/2027					
12/20/2027	5,898,225.99	13,806.18	20,625.46	11/30/2027	2027	159,159.92	253,426.22	159,732.80	

**Southern Pioneer Electric Company**  
**Exhibit 11**  
**Debt Amortization - RX0435 T8**

Term Loan (3 year)  
 Loan Maturity Date: 03/31/2024  
 Future interest expense is estimated. There are no required principal payments until 2024.

**Outstanding Balance 12/31/23 \$ 13,100,000.00**  
 Issuance Cost \$ -  
 Interest Rate 2.140%

Cash Flow Event Date (Paid Date)	New Principal Balance	Principal Amount (Recorded in Month PAID)	Interest Amount (Recorded in Month BILLED)	Bill Date	General Ledger / Budget			Annual Form 7, Pt. O
					Year	Annual Principal Amount (Recorded in Month PAID)	Annual Interest Amount (Recorded in Month BILLED)	Annual Principal Amount (Billed)
3/23/2021	20,000,000.00							
4/20/2021	20,000,000.00	-	10,700.00	3/31/2021				
5/20/2021	20,000,000.00	-	35,666.67	4/30/2021				
6/21/2021	20,000,000.00	-	36,855.55	5/31/2021				
7/20/2021	20,000,000.00	-	35,666.67	6/30/2021				
8/20/2021	20,000,000.00	-	36,855.55	7/31/2021				
9/20/2021	20,000,000.00	-	36,855.56	8/31/2021				
10/20/2021	20,000,000.00	-	35,666.67	9/30/2021				
11/22/2021	20,000,000.00	-	36,855.55	10/31/2021				
12/20/2021	20,000,000.00	-	35,666.67	11/30/2021	2021	0.00	337,644.40	0.00
1/20/2022	20,000,000.00	-	36,855.55	12/31/2021				
2/21/2022	20,000,000.00	-	36,855.56	1/31/2022				
3/21/2022	20,000,000.00	-	33,288.89	2/28/2022				
4/20/2022	20,000,000.00	6,900,000.00	36,855.55	3/31/2022				
5/20/2022	13,100,000.00	-	34,436.17	4/30/2022				
6/20/2022	13,100,000.00	-	24,140.39	5/31/2022				
7/20/2022	13,100,000.00	-	23,361.67	6/30/2022				
8/22/2022	13,100,000.00	-	24,140.39	7/31/2022				
9/20/2022	13,100,000.00	-	24,140.38	8/31/2022				
10/20/2022	13,100,000.00	-	23,361.67	9/30/2022				
11/21/2022	13,100,000.00	-	24,140.39	10/31/2022				
12/20/2022	13,100,000.00	-	23,361.67	11/30/2022	2022	6,900,000.00	332,223.09	6,900,000.00
1/20/2023	13,100,000.00	-	24,140.39	12/31/2022				
2/20/2023	13,100,000.00	-	24,140.39	1/31/2023				
3/20/2023	13,100,000.00	-	21,804.22	2/28/2023				
4/20/2023	13,100,000.00	-	24,140.39	3/31/2023				
5/22/2023	13,100,000.00	-	23,361.67	4/30/2023				
6/20/2023	13,100,000.00	-	24,140.39	5/31/2023				
7/20/2023	13,100,000.00	-	23,361.67	6/30/2023				
8/21/2023	13,100,000.00	-	24,140.39	7/31/2023				
9/20/2023	13,100,000.00	-	24,140.39	8/31/2023				
10/20/2023	13,100,000.00	-	23,361.67	9/30/2023				
11/20/2023	13,100,000.00	-	24,140.39	10/31/2023				
12/20/2023	13,100,000.00	-	23,361.67	11/30/2023	2023	0.00	284,233.63	0.00
1/22/2024	13,100,000.00	-	24,140.39	12/31/2023				
2/20/2024	13,100,000.00	-	24,140.39	1/31/2024				
3/20/2024	13,100,000.00	-	22,582.94	2/29/2024				
4/22/2024	13,100,000.00	10,100,000.00	24,140.39	3/31/2024				
5/20/2024	3,000,000.00	235,500.00	16,550.00	4/30/2024				
6/20/2024	2,764,500.00	235,500.00	15,759.19	5/31/2024				
7/22/2024	2,529,000.00	235,500.00	13,951.65	6/30/2024				
8/20/2024	2,293,500.00	235,500.00	13,074.22	7/31/2024				
9/20/2024	2,058,000.00	235,500.00	11,731.74	8/31/2024				
10/21/2024	1,822,500.00	235,500.00	10,054.13	9/30/2024				
11/20/2024	1,587,000.00	235,500.00	9,046.78	10/31/2024				
12/20/2024	1,351,500.00	235,500.00	7,455.78	11/30/2024	2024	11,984,000.00	174,849.03	12,219,500.00
1/20/2025	1,116,000.00	235,500.00	6,361.82	12/31/2024				
2/20/2025	880,500.00	235,500.00	5,019.34	1/31/2025				
3/20/2025	645,000.00	235,500.00	3,321.03	2/28/2025				
4/20/2025	409,500.00	235,500.00	2,334.38	3/31/2025				
5/20/2025	174,000.00	174,000.00	959.90	4/30/2025				
6/20/2025	-	-	-	5/31/2025				
7/20/2025	-	-	-	6/30/2025				
8/20/2025	-	-	-	7/31/2025				
9/20/2025	-	-	-	8/31/2025				
10/20/2025	-	-	-	9/30/2025				
11/20/2025	-	-	-	10/31/2025				
12/20/2025	-	-	-	11/30/2025	2025	1,116,000.00	11,634.65	880,500.00
1/20/2026	-	-	-	12/31/2025				

**Southern Pioneer Electric Company**  
**Exhibit 11**  
**Property Tax Expense By GL Account - 2023**

<b>Division</b>	<b>Account</b>	<b>Account Description</b>	<b>Amount</b>
1 - Southern Pioneer	562	TRANS OP-SUBSTATION EXPENSE	228,455.16
1 - Southern Pioneer	563	TRANS OP-OVERHEAD(OH) LINE EXPENSE	475,590.15
1 - Southern Pioneer	582	DISTR OP-STATION EXPENSE	295,970.38
1 - Southern Pioneer	583	DISTR OP-OVERHEAD(OH) LINE EXPENSE	958,035.12
1 - Southern Pioneer	584	DISTR OP-UNDERGROUND(URD) LINE EXPENSE	73,385.80
1 - Southern Pioneer	585	DISTR OP-STREET LIGHT EXPENSE	43,746.08
1 - Southern Pioneer	586	DISTR OP-METER EXPENSE	155,492.76
1 - Southern Pioneer	587	DISTR OP-CUSTOMER INSTALLATION EXPENSE	39,835.49
1 - Southern Pioneer	588	DISTR OP-MISC DISTRIBUTION EXPENSE	42,682.25
1 - Southern Pioneer	905	CUSTOMER RECORDS-MISC CUSTOMER ACCT EXP	29,228.87
1 - Southern Pioneer	910	MISC CUSTOMER SVC & INFORMATION EXPENSE	1860.39
1 - Southern Pioneer	930.2	MISCELLANEOUS GENERAL EXPENSE	117,441.04
Total			<u>2,461,723.49</u>

## **EXHIBIT 12**

### **Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, Entertainment Expenses Account Detail 2023**

**Southern Pioneer Electric Company**  
**Exhibit 12**  
**Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2023**

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. In Exhibit 3 ('AMOUNT less 'EXCLUDED')
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Nov-23	11/1/2023	\$ 117.99	20231201104850 ML REC TEAM VOLLEYBALL SHIRTS SPONSOR	2193	TERRAZAS RUBY	48636	416012	Invoice	Accounts Payable	19-Other Deductions	Advertising-General/Sponsorship	100%	\$ (117.99)		\$ -
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Nov-23	11/15/2023	\$ 65.00	20231115-1946 MLHS SCHOOL PLAY AD	1946	MEDICINE LODGE HIGH SCHOOL	1038919	414878	Invoice	Accounts Payable	19-Other Deductions	Advertising-General/Sponsorship	100%	\$ (65.00)		\$ -
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Oct-23	10/3/2023	\$ 207.87	20231101112221 ML PEE WEE SHIRTS SPONSORSHIP	1215	GORMAN, RAE A	48409	414552	Invoice	Accounts Payable	19-Other Deductions	Advertising-General/Sponsorship	100%	\$ (207.87)		\$ -
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Oct-23	10/2/2023	\$ 76.48	20231013160834 LIB REC TEAM VOLLEYBALL SHIRTS SPONSOR	2193	TERRAZAS RUBY	47990	412987	Invoice	Accounts Payable	19-Other Deductions	Advertising-General/Sponsorship	100%	\$ (76.48)		\$ -
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Aug-23	8/7/2023	\$ 250.00	20230807-3544 EVENT SPONSOR - FOWLER THRASHING DAYS	3544	FOWLER THRASHING DAYS	1038267	408078	Invoice	Accounts Payable	19-Other Deductions	Advertising-General/Sponsorship	100%	\$ (250.00)		\$ -
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Apr-23	4/28/2023	\$ 250.00	202304-4299 SPRING SHOW CHAMPION 2023	4299	COMANCHE COUNTY FAIR ASSOCIATION	1037653	401666	Invoice	Accounts Payable	19-Other Deductions	Advertising-General/Sponsorship	100%	\$ (250.00)		\$ -
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Apr-23	4/21/2023	\$ 200.00	20230421-1750 LIBERAL NIGHT OUT @ LIGHT PARK	1750	CITY OF LIBERAL	1037623	401136	Invoice	Accounts Payable	19-Other Deductions	Advertising-General/Sponsorship	100%	\$ (200.00)		\$ -
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Mar-23	3/28/2023	\$ 360.00	20230328-1632 MLCCO ANNUAL BANQUET	1632	MEDICINE LODGE AREA CHAMBER OF COMMERCE	1037441	399204	Invoice	Accounts Payable	19-Other Deductions	Advertising-General/Sponsorship	100%	\$ (360.00)		\$ -
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Dec-23	12/14/2023	\$ 24.47	20240102162813 SHRM MEETING DONATION FOR SHELTER	2351	MORALES, MELISSA S	48979	417769	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (12.24)		\$ 12.23
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Dec-23	12/21/2023	\$ 150.00	20231221-2542 CITY & COUNTY LUNCHEON DONATION	2542	SEWARD COUNTY COUNCIL ON AGING	1039156	417478	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (75.00)		\$ 75.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Dec-23	12/21/2023	\$ 500.00	20231221-2917 CITY & COUNTY LUNCHEON DONATION	2917	THE STEPPING STONE SHELTER	1039163	417478	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (250.00)		\$ 250.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Dec-23	12/21/2023	\$ 450.00	20231221-3101 CITY & COUNTY LUNCHEON DONATION	3101	CROSSROADS CENTER INC	1039141	417478	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (225.00)		\$ 225.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Dec-23	12/21/2023	\$ 200.00	20231221-3470 DONATION CHRISTMAS GIFTS	3470	WESTERN KANSAS CHILD ADVOCACY CENTER	1039167	417478	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (100.00)		\$ 100.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Dec-23	12/18/2023	\$ 250.00	20231218-4378 DONATION DRIVE CAMPAIGN SPONSOR	4378	MEADE COUNTY COMMUNITY FOUNDATION	1039108	416970	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (125.00)		\$ 125.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Nov-23	11/6/2023	\$ 135.40	20231127091916 ST FRANCIS FOOD DONATION	2193	TERRAZAS RUBY	48547	415423	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (67.70)		\$ 67.70
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Nov-23	11/6/2023	\$ 215.67	20231127092013 ST FRANCIS FOOD DONATION	2193	TERRAZAS RUBY	48548	415423	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (107.84)		\$ 107.83
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Oct-23	10/17/2023	\$ 27.76	2023106160038 SHRM SILENT AUCTION BASKET	2351	MORALES, MELISSA S	48301	414391	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (13.88)		\$ 13.88
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Oct-23	10/19/2023	\$ 23.47	20231011135319 ML LIBRARY CANDY DONATION	2193	TERRAZAS RUBY	48225	414126	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (11.74)		\$ 11.73
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Oct-23	10/19/2023	\$ 23.47	20231011140022 LIB PRAIRIE VIEW SCHOOL CANDY DONATION	2193	TERRAZAS RUBY	48226	414126	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (11.74)		\$ 11.73
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Oct-23	10/11/2023	\$ 200.00	20231012-2177 MEADOWLARK ELEMENTARY TRICK OR TREAT	2177	USD 480 - LIBERAL	1038723	412889	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (100.00)		\$ 100.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Aug-23	8/7/2023	\$ 150.00	20230708-4327 SCHOOL SUPPLIES FOR ELEMENTARY STUDENTS	4327	SUBLETTE UNITED METHODIST CHURCH	1038288	408102	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (75.00)		\$ 75.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Jul-23	7/19/2023	\$ 185.73	20230727115815 SCCC SILENT AUCTION SPEC DONATED ITEMS	2193	TERRAZAS RUBY	46830	407408	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (92.87)		\$ 92.86
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Apr-23	4/27/2023	\$ 150.00	20230427-2177 5TH GRADE SPRING MOVIE PARTY/FIELD TRIP	2177	PRAIRIE VIEW ELEMENTARY SCHOOL	1037671	401580	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (75.00)		\$ 75.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Apr-23	4/27/2023	\$ 150.00	20230427-4096 SUMMER READING PROGRAM	4096	COMMUNITY LIBRARY	1037670	401580	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (75.00)		\$ 75.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Apr-23	4/12/2023	\$ 250.00	20230412-1816 FOR KIDS SAKE - PTO/FOKS	1816	SATANTA PTO/FOKS	1037530	400263	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (125.00)		\$ 125.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Mar-23	3/28/2023	\$ 150.00	20230328-1946 AFTER PROM DONATION	1946	MEDICINE LODGE HIGH SCHOOL	1037492	399306	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (75.00)		\$ 75.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Mar-23	3/28/2023	\$ 200.00	20230328-MIDDLE SCHO EISENHOWER MIDDLE SCHOOL 'REALITY U'	2177	EISENHOWER MIDDLE SCHOOL	1037487	399306	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (100.00)		\$ 100.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Mar-23	3/7/2023	\$ 300.00	20230310-1946 BOYS STATE TOURN ADMISSION	1946	MEDICINE LODGE HIGH SCHOOL	1037382	398328	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (150.00)		\$ 150.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Mar-23	3/2/2023	\$ 100.00	20230302-3175 MINNEOLA AFTER FROM 2023	3175	USD 219 MINNEOLA SCHOOLS	1037349	397903	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (50.00)		\$ 50.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Mar-23	3/2/2023	\$ 100.00	20230302-3778 SUMMER READING PROGRAM 2023 DONATION	3778	HARDTNER PUBLIC LIBRARY	1037326	397535	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (50.00)		\$ 50.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Mar-23	3/1/2023	\$ 200.00	20230301-2177 LIBERAL AFTER PROM DONATION	2177	LIBERAL AFTER PROM	1037294	397345	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (100.00)		\$ 100.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Feb-23	2/23/2023	\$ 100.00	20230223-2615 BLACK HISTORY COMMITTEE DONATION	2615	HIGH PLAINS HERITAGE FOUNDATION	1037290	397074	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (50.00)		\$ 50.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Jan-23	1/31/2023	\$ 100.00	20230131-2234 SKYLINE AFTER PROM 2023	2234	SKYLINE HIGH SCHOOL USD 438	1037178	395624	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (50.00)		\$ 50.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Jan-23	1/13/2023	\$ 65.46	20230125134816 SCHOOL HOT CUPS/LIDS	2193	TERRAZAS RUBY	44402	394798	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (32.73)		\$ 32.73
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Jan-23	1/20/2023	\$ 100.00	20230120-2491 AFTER PROM DONATION	2491	KCHS	1037072	394795	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (50.00)		\$ 50.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Jan-23	1/19/2023	\$ 150.00	20230119-2363 ONE SCHOOL ONE BOOK PROGRAM	2363	MEDICINE LODGE GRADE SCHOOL	1037073	394794	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (75.00)		\$ 75.00
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Jan-23	1/12/2023	\$ 150.00	20230112-1619 SATANTA AFTER PROM PARTY	1619	SATANTA JR/SR HIGH SCHOOL	1037054	394282	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (75.00)		\$ 75.00
1 - Southern	426.1	DONATIONS	108 - DONATIONS - BENEVOLENT FUND		Dec-23	12/18/2023	\$ 2,500.00	20231218-3101 HUGS DONATION TOWARDS TRACTOR PURCHASE	3101	CROSSROADS CENTER INC	1039098	416892	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (1,250.00)		\$ 1,250.00
1 - Southern	426.1	DONATIONS	108 - DONATIONS - BENEVOLENT FUND		Oct-23	10/17/2023	\$ 3,000.00	20231017-1816 HUGS - GRADE SCHOOL CAFETERIA FLOOR	1816	USD 507	1038724	412941	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (1,500.00)		\$ 1,500.00
1 - Southern	426.1	DONATIONS	108 - DONATIONS - BENEVOLENT FUND		Oct-23	10/17/2023	\$ 3,000.00	20231017-2615 HUGS - TRAP THROWER	2615	HIGH PLAINS HERITAGE FOUNDATION	1038706	412941	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (1,500.00)		\$ 1,500.00
1 - Southern	426.1	DONATIONS	108 - DONATIONS - BENEVOLENT FUND		Oct-23	10/17/2023	\$ 4,000.00	20231017-3610 HUGS - KISMET PUBLIC LIBRARY SAFE ROOM	3610	KISMET PUBLIC LIBRARY	1038711	412941	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (2,000.00)		\$ 2,000.00
1 - Southern	426.1	DONATIONS	108 - DONATIONS - BENEVOLENT FUND		Oct-23	10/17/2023	\$ 6,000.00	20231017-3905 HUGS - SUBLETTE REC CENTER GYM LIGHTS	3905	SUBLETTE RECREATION FOUNDATION	1038720	412941	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (3,000.00)		\$ 3,000.00
1 - Southern	426.1	DONATIONS	108 - DONATIONS - BENEVOLENT FUND		Oct-23	10/17/2023	\$ 2,000.00	20231017-4348 HUGS - GARBAGE DISPOSAL	4348	ASHLAND SENIOR CITIZENS CENTER INC	1038685	412941	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (1,000.00)		\$ 1,000.00
1 - Southern	426.1	DONATIONS	108 - DONATIONS - BENEVOLENT FUND		Oct-23	10/17/2023	\$ 1,500.00	20231017-4349 HUGS - FOOD PANTRY	4349	SOUTH CHURCH OF GOD	1038717	412941	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (750.00)		\$ 750.00
1 - Southern	426.1	DONATIONS	108 - DONATIONS - BENEVOLENT FUND		Feb-23	2/1/2023	\$ 918.00	20230201-2376 SPECTO HUGS-4C DAYCARE DOORS	2376	4C DAYCARE	1037156	395911	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (459.00)		\$ 459.00

Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2023

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. In Exhibit 3 ('AMOUNT less 'EXCLUDED')
1 - Southern	426.1	DONATIONS	101 - DONATIONS		Sep-23	9/28/2023	\$ 250.00	20230928-SUNFLOWER SUNFLOWER BOOSTER CLUB-SUNFLOWER ELEMENT	2177	SUNFLOWER BOOSTER CLUB	1038612	411836	Invoice	Accounts Payable	19-Other Deductions	Promotional Items/Activities	100%	\$ (250.00)		\$ -
1 - Southern	426.1	DONATIONS	101 - DONATIONS		May-23	5/30/2023	\$ 150.00	20230530-4306 BOOSTER CLUB SPORTS PROGRAM-DONATION	4306	FALCON BOOSTER CLUB	1037827	403366	Invoice	Accounts Payable	19-Other Deductions	Promotional Items/Activities	100%	\$ (150.00)		\$ -
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Oct-23	10/1/2023	\$ (1,200.00)			SCHOLARSHIP-HUDSON BROWN ID:204196	0	413418	Journal Entry	General Ledger	19-Other Deductions	Donations (including labor)	50%	\$ 600.00		\$ (600.00)
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717152319 SCHOLARSHIP-JENNA ORMISTON-ID N00451434	2284	FRIENDS UNIVERSITY	1038182	406976	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717152327 SCHOLARSHIP-ALEXA ETHERIDGE ID N00451263	2284	FRIENDS UNIVERSITY	1038183	406976	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717153649 SCHOLARSHIP-AB AMADOR-ID 3128267	3414	UNIVERSITY OF KANSAS	1038208	406976	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717155227 SCHOLARSHIP-GRACE THOMPSON-ID 3124370	3414	UNIVERSITY OF KANSAS	1038210	406976	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717160043 SCHOLARSHIP-HILARY GOMEZ-ID 3129632	3414	UNIVERSITY OF KANSAS	1038209	406976	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717160839 SCHOLARSHIP-DIANA FARRAR-ID 2123266	3415	BENEDICTINE COLLEGE	1038173	406976	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717154041 SCHOLARSHIP-SHELEY LINGAFELTER ID 285196	3707	COLLEGE OF THE OZARKS	1038176	406976	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	2023071713802 SCHOLARSHIP-TEDDIE HOOKER ID0092262	3802	NORTHWESTERN OKLAHOMA STATE UNIVERSITY	1038194	406976	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717162610 SCHOLARSHIP-MAYLEA ALEXANDER-ID 312464	4318	MID AMERICA CHRISTIAN UNIVERSITY	1038192	406976	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/14/2023	\$ 1,500.00	20230717152242 SCHOLARSHIP-ANGEL MUNOZ ID#677-824	2293	DODGE CITY COMMUNITY COLLEGE	1038177	406935	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (750.00)		\$ 750.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717152155 SCHOLARSHIP-RACHEL FROESE ID-509092	1113	TABOR COLLEGE	1038204	406932	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,200.00	20230717152507 SCHOLARSHIP-HUDSON BROWN ID:204196	1113	TABOR COLLEGE	1038205	406932	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (600.00)		\$ 600.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717151556 SCHOLARSHIP-HALLE YOUNG ID-A0015456	1122	FORT HAYS STATE UNIVERSITY	1038181	406932	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717151821 SCHOLARSHIP-ALYSON DREILING ID-A0015516	1122	FORT HAYS STATE UNIVERSITY	1038180	406932	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717152301 SCHOLARSHIP-IAINE HALDERSON ID A0015838	1122	FORT HAYS STATE UNIVERSITY	1038178	406929	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717161933 SCHOLARSHIP-JOSEY AUSTIN ID 20412050	1244	OKLAHOMA STATE UNIVERSITY	1038195	406929	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717153209 SCHOLARSHIP-MCKENZIE JELLISSON ID00497112	1459	BUTLER COUNTY COMMUNITY COLLEGE	1038175	406929	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717153422 SCHOLARSHIP-KARA KUNSELMAN ID 878361798	1108	KANSAS STATE UNIVERSITY	1038189	406928	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717155905 SCHOLARSHIP-EASTON HRENCHER ID 827983310	1108	KANSAS STATE UNIVERSITY	1038187	406928	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717-1111 SCHOLARSHIP-ERYN ASPLEY ID185002224	1111	HUTCHINSON COMMUNITY COLLEGE	1038186	406928	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717155658 SCHOLARSHIP-KATHERINE CLASSEN ID 86085	1113	TABOR COLLEGE	1038203	406928	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/17/2023	\$ 1,000.00	20230717160709 SCHOLARSHIP-AVA MAXWELL ID 0842005	1119	PITTSBURG STATE UNIVERSITY	1038196	406928	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/14/2023	\$ 1,000.00	20230717153615 SCHOLARSHIP-SEAN WAGNER ID#67029965	1108	KANSAS STATE UNIVERSITY	1038188	406927	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/14/2023	\$ 1,000.00	20230717155735 SCHOLARSHIP-LUCY VAINAR ID#W22538337	1116	WASHBURN UNIVERSITY	1038211	406927	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/14/2023	\$ 1,500.00	20230717153332 SCHOLARSHIP-ERIC WELLS ID#222667	1120	PRATT COMMUNITY COLLEGE	1038197	406927	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (750.00)		\$ 750.00
1 - Southern	426.13	SCHOLARSHIP AWARDS	101 - DONATIONS		Jul-23	7/14/2023	\$ 1,000.00	20230717151833 SCHOLARSHIP-JOSE AMAYA ID#A0015850	1122	FORT HAYS STATE UNIVERSITY	1038179	406927	Invoice	Accounts Payable	19-Other Deductions	Donations (including labor)	50%	\$ (500.00)		\$ 500.00
1 - Southern	426.3	PENALTIES	15 - MISCELLANEOUS		Dec-23	12/1/2023	\$ 10.00	4098898FEE FEE ACCT NUMBER 50526	4281	IDEATEK TELCOM LLC	1039145	417400	Invoice	Accounts Payable	19-Other Deductions	Penalties	100%	\$ (10.00)		\$ -
1 - Southern	426.3	PENALTIES	15 - MISCELLANEOUS		Nov-23	11/4/2023	\$ 3.32	000041AA86443 23-11 PENALTY FEE	1442	UPS	1038816	414166	Invoice	Accounts Payable	19-Other Deductions	Penalties	100%	\$ (3.32)		\$ -
1 - Southern	426.3	PENALTIES	15 - MISCELLANEOUS		Aug-23	8/1/2023	\$ 6.42	328888 2 MONTHS FINANCE FEES	1787	KEATING TRACTOR AND EQUIP INC	1038489	410425	Invoice	Accounts Payable	19-Other Deductions	Penalties	100%	\$ (6.42)		\$ -
1 - Southern	426.3	PENALTIES	15 - MISCELLANEOUS		Jan-23	1/7/2023	\$ 7.46	000041AA86013 23-01 PENALTY CHARGE	1442	UPS	1037009	393997	Invoice	Accounts Payable	19-Other Deductions	Penalties	100%	\$ (7.46)		\$ -
1 - Southern	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTMNT	8 - DUES		Sep-23	9/28/2023	\$ 60.00	20231005143914 RENEWAL PE LICENSE	1799	BEECHER, BRIAN D	47849	412222	Invoice	Accounts Payable	6-Distribution Expense-OpeDues		50%	\$ (30.00)		\$ 30.00
1 - Southern	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTMNT	8 - DUES		Jul-23	7/17/2023	\$ 75.00	20230717-14675 KXMA REGISTRATION EEE1131	1467	KANSAS MATERIAL MANAGERS	1038160	406531	Invoice	Accounts Payable	6-Distribution Expense-OpeDues		50%	\$ (37.50)		\$ 37.50
1 - Southern	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTMNT	8 - DUES		May-23	5/11/2023	\$ 129.00	9703523135 RED PASS PLUS ANNUAL MEMBERSHIP FEE	318	GRANGER	1037828	402644	Invoice	Accounts Payable	6-Distribution Expense-OpeDues		50%	\$ (64.50)		\$ 64.50
1 - Southern	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTMNT	8 - DUES		Mar-23	3/23/2023	\$ 200.00	20230323-1377 DUES FOR KS RURAL ELEC SUPERVISOR MEETIN	937	KANSAS RURAL ELECTRIC SUPERVISORS	1037438	399138	Invoice	Accounts Payable	6-Distribution Expense-OpeDues		50%	\$ (100.00)		\$ 100.00
1 - Southern	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTMNT	8 - DUES		Feb-23	2/28/2023	\$ 55.00	20230307102908 NRECA FEES	1088	LAW, DANNY R	44958	397859	Invoice	Accounts Payable	6-Distribution Expense-OpeDues		50%	\$ (27.50)		\$ 27.50
1 - Southern	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTMNT	8 - DUES		Jan-23	1/18/2023	\$ 55.00	20230123110128 NRECA FEES	940	SALSBUURY, MICHAEL D	44473	395044	Invoice	Accounts Payable	6-Distribution Expense-OpeDues		50%	\$ (27.50)		\$ 27.50
1 - Southern	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTMNT	8 - DUES		Jan-23	1/10/2023	\$ 212.00	20230118120357 IEEE MEMBERSHIP 2023	1799	BEECHER, BRIAN D	44331	394475	Invoice	Accounts Payable	6-Distribution Expense-OpeDues		50%	\$ (106.00)		\$ 106.00
1 - Southern	588.4	DISTR OP-ADV, DUES, PROMO, ENTERTMNT	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Sep-23	9/27/2023	\$ 120.00	28104 CLASSIFIED HELP WANTED-ML WAREHOUSE	1456	NOLAND PRINTING / THE GYP HILL PREMIERE	1038607	411808	Invoice	Accounts Payable	6-Distribution Expense-OpeAdvertising-Help Wanted		0%	\$ -		\$ 120.00
1 - Southern	905.4	CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER	109 - PROMOTIONAL CLOTHING		May-23	5/5/2023	\$ 29.94	85342 PEC BELLA CANVAS JERSEYS W/LOGO ARMENDRI	969	JF BEAVER ADVERTISING	1037811	403031	Invoice	Accounts Payable	8-Customer Accounts Expense	Employee/Other Activities-Disallowed (Golf Tour, etc.)	100%	\$ (29.94)		\$ -
1 - Southern	905.4	CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER	109 - PROMOTIONAL CLOTHING		May-23	5/5/2023	\$ 29.94	85342 PEC BELLA CANVAS JERSEYS W/LOGO AXLINE	969	JF BEAVER ADVERTISING	1037811	403031	Invoice	Accounts Payable	8-Customer Accounts Expense	Employee/Other Activities-Disallowed (Golf Tour, etc.)	100%	\$ (29.94)		\$ -
1 - Southern	905.4	CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER	109 - PROMOTIONAL CLOTHING		May-23	5/5/2023	\$ 29.94	85342 PEC BELLA CANVAS JERSEYS W/LOGO BERGFELD	969	JF BEAVER ADVERTISING	1037811	403031	Invoice	Accounts Payable	8-Customer Accounts Expense	Employee/Other Activities-Disallowed (Golf Tour, etc.)	100%	\$ (29.94)		\$ -

**Southern Pioneer Electric Company**  
**Exhibit 12**  
**Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2023**

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. In Exhibit 3 ('AMOUNT less 'EXCLUDED')
1 - Southern	905.4	CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER	109 - PROMOTIONAL CLOTHING		May-23	5/5/2023	\$ 29.94	85342 PEC BELLA CANVAS JERSEYS W/LOGO LOBOS	969 JF BEAVER ADVERTISING	1037811	403031	Invoice	Accounts Payable	8-Customer Accounts Expense	Employee/Other Activities-Disallowed (Golf Tour, etc.)	100%	\$ (29.94)		\$ -	
1 - Southern	905.4	CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER	109 - PROMOTIONAL CLOTHING		May-23	5/5/2023	\$ 29.94	85342 PEC BELLA CANVAS JERSEYS W/LOGO ROTOLD	969 JF BEAVER ADVERTISING	1037811	403031	Invoice	Accounts Payable	8-Customer Accounts Expense	Employee/Other Activities-Disallowed (Golf Tour, etc.)	100%	\$ (29.94)		\$ -	
1 - Southern	905.4	CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER	109 - PROMOTIONAL CLOTHING		May-23	5/5/2023	\$ 29.94	85342 PEC BELLA CANVAS JERSEYS W/LOGO STUBBS	969 JF BEAVER ADVERTISING	1037811	403031	Invoice	Accounts Payable	8-Customer Accounts Expense	Employee/Other Activities-Disallowed (Golf Tour, etc.)	100%	\$ (29.94)		\$ -	
1 - Southern	905.4	CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER	102 - DNU PROMOTIONAL ITEMS(Use 100-11/2023)		Jul-23	7/31/2023	\$ 2,814.07	29166 CUSTOMER 2024 CLASSIC POCKET CALENDARS	3488 NISC IGEAR LLC	15868	407716	Invoice	Accounts Payable	8-Customer Accounts Expense	Advertising-General/Sponsorship	100%	\$ (2,814.07)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	1 - MATERIAL & SUPPLIES		Dec-23	12/2/2023	\$ 34.00	20231218123947 KEY ACCOUNTS GIFTS SHIPPING BOXES	1215 GORMAN, RAE A	48844	416891	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (34.00)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	1 - MATERIAL & SUPPLIES		Dec-23	12/5/2023	\$ 1,089.73	85965 BUCKET TOOL ORGANIZER QTY20 SPEC KEY ACC	969 JF BEAVER ADVERTISING	1039146	416398	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (1,089.73)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	1 - MATERIAL & SUPPLIES		Aug-23	8/23/2023	\$ 84.26	20230901115019 KEY ACCOUNT GOLF TOURN-SUPPLIES	1215 GORMAN, RAE A	47342	410132	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (84.26)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	1 - MATERIAL & SUPPLIES		Aug-23	8/24/2023	\$ 234.35	20230901113852 KEY ACCOUNT GOLF TOURNAMENT SNACKS	2347 WENDT, ANITA L	47353	410132	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (234.35)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	15 - MISCELLANEOUS		Dec-23	12/12/2023	\$ 460.08	2588 HOLIDAY GIFTS KEY ACCOUNTS	3976 JOHN ROSS & CO SIGNATURE CATERING	134015	416673	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (460.08)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	15 - MISCELLANEOUS		Oct-23	10/1/2023	\$ 1,022.72	KEY ACCOUNT GOLF TOURNAMENT		0	413210	Journal Entry	General Ledger	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (1,022.72)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	15 - MISCELLANEOUS		Oct-23	10/1/2023	\$ 3,355.69	KEY ACCOUNT GOLF TOURNAMENT		0	413210	Journal Entry	General Ledger	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (3,355.69)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	17 - MEALS-50% DEDUCTIBLE		Aug-23	8/24/2023	\$ 5.07	20230830134917 KEY ACCOUNTS TOURN STAFF MEAL 5 07/1	2193 TERRAZAS RUBY	47259	409650	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (5.07)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	1 - MATERIAL & SUPPLIES		Oct-23	10/1/2023	\$ 9,741.65	KEY ACCOUNT GOLF TOURNAMENT		0	413210	Journal Entry	General Ledger	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (9,741.65)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	17 - MEALS-50% DEDUCTIBLE		Jan-23	1/31/2023	\$ 10.51	20230207091804 KEY ACCOUNT MTG MEAL 10.51/1	3235 CAMPBELL, LINDSAY ANNE	44652	396031	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (10.51)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	18 - MEALS-100% DEDUCTBLE (Publ 535 Exclusion		Aug-23	8/28/2023	\$ 1,765.22	2447 2023 KEY ACCOONTS GOLF TOURNAMENT MEAL	3976 JOHN ROSS & CO SIGNATURE CATERING	133547	409590	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (1,765.22)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	35 - POSTAGE		Dec-23	12/23/2023	\$ 397.99	000015A5X9S13 23-12 SHIPPING KEY ACCOUNTS 37 PEC 17 SPEC	1442 UPS	134095	417581	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (397.99)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	52 - DTFD LABOR (2 >> 52) (Cross-Company)		Aug-23	8/31/2023	\$ 879.39	44798 PEC DIRECT LABOR EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	16040	410657	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (879.39)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	55 - DTFD LABOR OH (25 >> 55) (Cross-Company)		Aug-23	8/31/2023	\$ 766.22	44798 PEC LABOR OH EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	16040	410657	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (766.22)		\$ -	
1 - Southern	907.4	DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITIE	56 - DTFD FLEET (26 >> 56) (Cross-Company)		Aug-23	8/31/2023	\$ 218.35	44798 PEC FLEET EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	16040	410657	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (218.35)		\$ -	
1 - Southern	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	109 - PROMOTIONAL CLOTHING		Jun-23	6/28/2023	\$ 26.13	20230713103321 SPLASH BASH TEES	2193 TERRAZAS RUBY	46674	406200	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Promotional Items/Activities	100%	\$ (26.13)		\$ -	
1 - Southern	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	109 - PROMOTIONAL CLOTHING		May-23	5/5/2023	\$ 41.45	85342 PEC BELLA CANVAS JERSEYS W/LOGO GORMAN	969 JF BEAVER ADVERTISING	1037811	403031	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Employee/Other Activities-Disallowed (Golf Tour, etc.)	100%	\$ (41.45)		\$ -	
1 - Southern	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	109 - PROMOTIONAL CLOTHING		May-23	5/5/2023	\$ 29.94	85342 PEC BELLA CANVAS JERSEYS W/LOGO HAMMOND	969 JF BEAVER ADVERTISING	1037811	403031	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Employee/Other Activities-Disallowed (Golf Tour, etc.)	100%	\$ (29.94)		\$ -	
1 - Southern	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	109 - PROMOTIONAL CLOTHING		May-23	5/5/2023	\$ 29.87	85342 PEC BELLA CANVAS JERSEYS W/LOGO MICHEL	969 JF BEAVER ADVERTISING	1037811	403031	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Employee/Other Activities-Disallowed (Golf Tour, etc.)	100%	\$ (29.87)		\$ -	
1 - Southern	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	109 - PROMOTIONAL CLOTHING		May-23	5/5/2023	\$ 29.94	85342 PEC BELLA CANVAS JERSEYS W/LOGO TERRAZAS	969 JF BEAVER ADVERTISING	1037811	403031	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Employee/Other Activities-Disallowed (Golf Tour, etc.)	100%	\$ (29.94)		\$ -	
1 - Southern	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	109 - PROMOTIONAL CLOTHING		May-23	5/5/2023	\$ 29.94	85342 PEC BELLA CANVAS JERSEYS W/LOGO WAECHTER	969 JF BEAVER ADVERTISING	1037811	403031	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Employee/Other Activities-Disallowed (Golf Tour, etc.)	100%	\$ (29.94)		\$ -	
1 - Southern	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	109 - PROMOTIONAL CLOTHING		May-23	5/5/2023	\$ 36.85	85342 PEC BELLA CANVAS JERSEYS W/LOGO WENDT	969 JF BEAVER ADVERTISING	1037811	403031	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Employee/Other Activities-Disallowed (Golf Tour, etc.)	100%	\$ (36.85)		\$ -	
1 - Southern	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	8 - DUES		Mar-23	3/21/2023	\$ 40.00	20230321-0379 2023 KMSDA MEMBERSHIP DUES	379 KMS&C	132948	398902	Invoice	Accounts Payable	9-Customer Service and Inf Dues		50%	\$ (20.00)		\$ 20.00	
1 - Southern	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	8 - DUES		Jan-23	1/26/2023	\$ 87.50	20230131102608 ANNUAL FEE FOR CCC CERTIFICATION	1215 GORMAN, RAE A	44522	395183	Invoice	Accounts Payable	9-Customer Service and Inf Dues		50%	\$ (43.75)		\$ 43.75	
1 - Southern	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		May-23	5/31/2023	\$ 50.00	20230607090034 SOLAR CAMPAIGN FACEBK XDN3TPXPH2	3991 HAMMOND, ALYSSA N	46154	403851	Invoice	Accounts Payable	9-Customer Service and Inf Public Service (Advertising and Other)		0%	\$ -		\$ 50.00	
1 - Southern	908.4	CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	102 - DNU PROMOTIONAL ITEMS(Use 100-11/2023)		Nov-23	11/24/2023	\$ 3,330.49	85801 MESH BALL CAPS - SPEC	969 JF BEAVER ADVERTISING	1039063	415580	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Advertising-General/Sponsorship	100%	\$ (3,330.49)		\$ -	
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Dec-23	12/31/2023	\$ 59.63	2024011050333 SPEC YOUTH TOUR ADVERTISEMENTS	3991 HAMMOND, ALYSSA N	49145	418418	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship		100%	\$ (59.63)		\$ -	
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Nov-23	11/27/2023	\$ 200.00	20231207115830 YOUTH TOUR ADVERTISEMENTS	3991 HAMMOND, ALYSSA N	48801	416422	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship		100%	\$ (200.00)		\$ -	
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Nov-23	11/30/2023	\$ 15.37	20231207115737 YOUTH TOUR ADVERTISEMENTS	3991 HAMMOND, ALYSSA N	48800	416422	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship		100%	\$ (15.37)		\$ -	
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Nov-23	11/14/2023	\$ 43.70	20231130164559 YOUTH TOUR POSTERS	2193 TERRAZAS RUBY	48634	416012	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship		100%	\$ (43.70)		\$ -	

**Southern Pioneer Electric Company**  
**Exhibit 12**  
**Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2023**

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. In Exhibit 3 ('AMOUNT less 'EXCLUDED')
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Oct-23	10/18/2023	\$ 199.62	2023107101723	SPEC YOUTH TOUR ADVERTISEMENT POSTERS	3991 HAMMOND, ALYSSA N	48370	414411	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship	100%	\$ (199.62)		\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jun-23	6/1/2023	\$ 97.50		1268 YOUTH TOUR AD	4201 BROKAR, FAITH A	133311	405087	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship	100%	\$ (97.50)		\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Feb-23	2/1/2023	\$ 305.76		27499 YOUTH TOUR ADS	1456 NOLAND PRINTING / THE GYP HILL PREMIERE	1037271	396504	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship	100%	\$ (305.76)		\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jan-23	1/1/2023	\$ 270.00		20230101-1988 YOUTH TOUR ADS	1988 LEADER & TIMES	1037204	396238	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship	100%	\$ (270.00)		\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jan-23	1/12/2023	\$ 157.50		44927 YOUTH TOUR ADS	1689 PROTECTION PRESS, INC.	1037208	396238	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship	100%	\$ (157.50)		\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jan-23	1/31/2023	\$ 131.15		20230207141454 FACEBK YOUTH TOURS	3991 HAMMOND, ALYSSA N	44673	396143	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship	100%	\$ (131.15)		\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jan-23	1/31/2023	\$ 117.00		01052023-1967 YOUTH TOUR ADS	1967 MEADE COUNTY NEWS	1037168	396060	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship	100%	\$ (117.00)		\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jan-23	1/26/2023	\$ 216.00		20230126-1636 YOUTH TOUR ADS	1636 CUNNINGHAM COURIER	1037115	395262	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship	100%	\$ (216.00)		\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	102 - DNU PROMOTIONAL ITEMS(Use 100-11/2023)		Jun-23	6/9/2023	\$ 136.29		85482 YOUTH TOUR HOODIES	969 JF BEAVER ADVERTISING	133252	404470	Invoice	Accounts Payable	9-Customer Service and Promotional Items/Activities Informational Expense	100%	\$ (136.29)		\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	1 - MATERIAL & SUPPLIES		Feb-23	2/17/2023	\$ 16.39		20230228132533 YOUTH TOUR STICKERS	2193 TERRAZAS RUBY	44822	397122	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities	100%	\$ (16.39)		\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	1 - MATERIAL & SUPPLIES		Feb-23	2/17/2023	\$ 20.99		20230228133040 YOUTH TOUR BASKETS	2193 TERRAZAS RUBY	44823	397122	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities	100%	\$ (20.99)		\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	1 - MATERIAL & SUPPLIES		Feb-23	2/20/2023	\$ 20.70		20230228132839 YOUTH TOUR WINNER BASKETS	2193 TERRAZAS RUBY	44826	397122	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities	100%	\$ (20.70)		\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	1 - MATERIAL & SUPPLIES		Feb-23	2/21/2023	\$ 27.06		20230228134016 YOUTH TOUR BASKETS	2193 TERRAZAS RUBY	44830	397122	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities	100%	\$ (27.06)		\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	3 - TRAVEL & TRAINING		Jul-23	7/1/2023	\$ 266.22		20230807104216 YOUTH TOUR LODGING	3991 HAMMOND, ALYSSA N	46911	408019	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (133.11)		\$	133.11
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	3 - TRAVEL & TRAINING		Jun-23	6/22/2023	\$ 120.53		20230630155644 YOUTH TOUR LODGING	1215 GORMAN, RAE A	46519	405448	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (60.27)		\$	60.26
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	3 - TRAVEL & TRAINING		Jun-23	6/22/2023	\$ 120.53		20230630155744 YOUTH TOUR LODGING	1215 GORMAN, RAE A	46520	405448	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (60.27)		\$	60.26
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	3 - TRAVEL & TRAINING		Jun-23	6/15/2023	\$ 30.78		20230630101614 YOUTH TOUR FUEL	3991 HAMMOND, ALYSSA N	46452	405396	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (15.39)		\$	15.39
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	15 - MISCELLANEOUS		Jul-23	7/26/2023	\$ 5.00		4060212-4373465 #300 TOLL STATEMENT	3666 KANSAS TURNPIKE AUTHORITY	133480	407731	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (2.50)		\$	2.50
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	15 - MISCELLANEOUS		Jun-23	6/26/2023	\$ 5.00		4060212-4257283 #300 TOLL STATEMENT	3666 KANSAS TURNPIKE AUTHORITY	133367	405601	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (2.50)		\$	2.50
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jul-23	7/21/2023	\$ 70.24		20230810141010 YOUTH LEADERSHIP CAMP MEAL 140.48/6	1215 GORMAN, RAE A	47022	408219	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (35.12)		\$	35.12
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jul-23	7/20/2023	\$ 15.36		20230810135842 YOUTH TOUR SNACK 30.73/5	1215 GORMAN, RAE A	47018	408218	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (7.68)		\$	7.68
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jul-23	7/20/2023	\$ 24.90		20230810140224 YOUTH TOUR MEAL 49.81/2	1215 GORMAN, RAE A	47019	408218	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (12.45)		\$	12.45
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jul-23	7/20/2023	\$ 10.81		20230810140801 YOUTH LEADERSHIP CAMP DRINKS	1215 GORMAN, RAE A	47020	408218	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (5.41)		\$	5.40
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jul-23	7/20/2023	\$ 18.20		20230810140903 YOUTH LEADERSHIP CAMP SNACKS	1215 GORMAN, RAE A	47021	408218	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (9.10)		\$	9.10
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jul-23	7/15/2023	\$ 54.38		20230727114026 YOUTH TOUR MEAL	2193 TERRAZAS RUBY	46824	407408	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (27.19)		\$	27.19
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jul-23	7/14/2023	\$ 15.85		20230727113006 YOUTH TOUR SNACKS	2193 TERRAZAS RUBY	46816	407386	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (7.93)		\$	7.92
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jun-23	6/22/2023	\$ 17.30		20230713090341 YOUTH TOUR MEALS	3991 HAMMOND, ALYSSA N	46666	406194	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (8.65)		\$	8.65
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jun-23	6/22/2023	\$ 65.79		20230703105729 TOPEKA YOUTH TOUR MEAL	1215 GORMAN, RAE A	46538	405500	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (32.90)		\$	32.89
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jun-23	6/22/2023	\$ 19.56		20230703105919 TOPEKA YOUTH TOUR STAFF MEAL	1215 GORMAN, RAE A	46539	405500	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (9.78)		\$	9.78
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jun-23	6/23/2023	\$ 15.71		20230703105407 YOUTH TOUR SNACKS	1215 GORMAN, RAE A	46534	405500	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (7.86)		\$	7.85
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jun-23	6/23/2023	\$ 18.72		20230703105505 YOUTH TOUR MEAL	1215 GORMAN, RAE A	46535	405500	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (9.36)		\$	9.36
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jun-23	6/23/2023	\$ 16.93		20230703105603 YOUTH TOUR DONUTS STAFF/KIDS	1215 GORMAN, RAE A	46537	405500	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (8.47)		\$	8.46
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jun-23	6/16/2023	\$ 3.42		20230629085259 YOUTH TOUR TOPEKA BEVERAGE	2193 TERRAZAS RUBY	46490	405448	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (1.71)		\$	1.71
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jun-23	6/22/2023	\$ 11.25		20230630154109 YOUTH TOUR STAFFS SNACKS	1215 GORMAN, RAE A	46518	405448	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (5.63)		\$	5.62
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jun-23	6/23/2023	\$ 6.36		20230630153540 YOUTH TOUR SNACK	1215 GORMAN, RAE A	46515	405448	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)	50%	\$ (3.18)		\$	3.18



**Southern Pioneer Electric Company**  
**Exhibit 12**  
**Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2023**

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. In Exhibit 3 ('AMOUNT less 'EXCLUDED')	
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jun-23	6/15/2023	\$ 4.85	20230630101730	3991	HAMMOND, ALYSSA N	46451	405396	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(2.43)	\$	2.42
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jun-23	6/17/2023	\$ 14.51	20230630101435	3991	HAMMOND, ALYSSA N	46453	405396	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(7.26)	\$	7.25
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jun-23	6/15/2023	\$ 5.69	20230621114027	3991	HAMMOND, ALYSSA N	46352	404846	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(2.85)	\$	2.84
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jun-23	6/15/2023	\$ 11.41	20230621150613	3991	HAMMOND, ALYSSA N	46353	404846	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(5.71)	\$	5.70
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jun-23	6/15/2023	\$ 48.26	20230621163103	3991	HAMMOND, ALYSSA N	46354	404846	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(24.13)	\$	24.13
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	1 - MATERIAL & SUPPLIES		Jul-23	7/3/2023	\$ 150.14	85598	969	JF BEAVER ADVERTISING	133389	406722	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$	(150.14)	\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	1 - MATERIAL & SUPPLIES		Jun-23	6/15/2023	\$ 8.96	20230621145512	3991	HAMMOND, ALYSSA N	46357	404860	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(4.48)	\$	4.48
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	1 - MATERIAL & SUPPLIES		Feb-23	2/17/2023	\$ 1.37	20230228114306	2193	TERRAZAS RUBY	44821	397122	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$	(1.37)	\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	1 - MATERIAL & SUPPLIES		Feb-23	2/4/2023	\$ 43.77	20230209154548	2347	WENDT, ANITA L	44704	396244	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(21.89)	\$	21.88
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	1 - MATERIAL & SUPPLIES		Jan-23	1/23/2023	\$ 15.41	20230127100104	2347	WENDT, ANITA L	44445	394966	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(7.71)	\$	7.70
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	2 - LABOR (Pre2015 incld LBR-2 OH-25 FLT-26)		Jun-23	6/30/2023	\$ 887.25				0	406179	Period-End Labor	Payroll/Labor	9-Customer Service and Inf Donations (including labor)		50%	\$	(443.63)	\$	443.62
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	3 - TRAVEL & TRAINING		Oct-23	10/25/2023	\$ 41.03	2023103161220	2193	TERRAZAS RUBY	48229	414126	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(20.52)	\$	20.51
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	15 - MISCELLANEOUS		Feb-23	2/28/2023	\$ 200.00				0	397047	Miscellaneous Charge	Utility Billing	9-Customer Service and Inf Donations (including labor)		50%	\$	(100.00)	\$	100.00
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Jul-23	7/14/2023	\$ 16.67	20230720154534	3991	HAMMOND, ALYSSA N	46719	406844	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(8.34)	\$	8.33
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Feb-23	2/15/2023	\$ 11.67	20230228132033	2193	TERRAZAS RUBY	44817	397122	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(5.84)	\$	5.83
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Feb-23	2/20/2023	\$ 26.02	20230228133914	2193	TERRAZAS RUBY	44827	397122	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$	(26.02)	\$	-
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Feb-23	2/22/2023	\$ 5.64	20230228125147	2193	TERRAZAS RUBY	44833	397122	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(2.82)	\$	2.82
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	17 - MEALS-50% DEDUCTIBLE		Feb-23	2/4/2023	\$ 4.99	20230209155628	2347	WENDT, ANITA L	44707	396244	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(2.50)	\$	2.49
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Jun-23	6/30/2023	\$ 12.09				0	406182	Secondary Distribution	Payroll/Labor	9-Customer Service and Inf Donations (including labor)		50%	\$	(6.05)	\$	6.04
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Jun-23	6/30/2023	\$ 63.87				0	406179	Period-End Labor	Payroll/Labor	9-Customer Service and Inf Donations (including labor)		50%	\$	(31.94)	\$	31.93
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Jun-23	6/30/2023	\$ 0.92				0	406179	Period-End Labor	Payroll/Labor	9-Customer Service and Inf Donations (including labor)		50%	\$	(0.46)	\$	0.46
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Jun-23	6/30/2023	\$ 5.54				0	406179	Period-End Labor	Payroll/Labor	9-Customer Service and Inf Donations (including labor)		50%	\$	(2.77)	\$	2.77
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Jun-23	6/30/2023	\$ 5.95				0	406179	Period-End Labor	Payroll/Labor	9-Customer Service and Inf Donations (including labor)		50%	\$	(2.98)	\$	2.97
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Jun-23	6/30/2023	\$ 369.28				0	406179	Period-End Labor	Payroll/Labor	9-Customer Service and Inf Donations (including labor)		50%	\$	(184.64)	\$	184.64
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Jun-23	6/30/2023	\$ 12.40				0	406179	Period-End Labor	Payroll/Labor	9-Customer Service and Inf Donations (including labor)		50%	\$	(6.20)	\$	6.20
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Jun-23	6/30/2023	\$ 29.94				0	406179	Period-End Labor	Payroll/Labor	9-Customer Service and Inf Donations (including labor)		50%	\$	(14.97)	\$	14.97
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Jun-23	6/30/2023	\$ 130.48				0	406179	Period-End Labor	Payroll/Labor	9-Customer Service and Inf Donations (including labor)		50%	\$	(65.24)	\$	65.24
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Jun-23	6/30/2023	\$ 16.35				0	406179	Period-End Labor	Payroll/Labor	9-Customer Service and Inf Donations (including labor)		50%	\$	(8.18)	\$	8.17
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Jun-23	6/30/2023	\$ 69.74				0	406179	Period-End Labor	Payroll/Labor	9-Customer Service and Inf Donations (including labor)		50%	\$	(34.87)	\$	34.87
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	25 - LABOR OVERHEAD (Benefit, PTO, Tax)		Jun-23	6/30/2023	\$ 2.15				0	406179	Period-End Labor	Payroll/Labor	9-Customer Service and Inf Donations (including labor)		50%	\$	(1.08)	\$	1.07
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	26 - FLEET MANAGEMENT/TRANSPORTATION		Jun-23	6/30/2023	\$ 111.41				0	406220	Period-End Labor	Fleet Management	9-Customer Service and Inf Donations (including labor)		50%	\$	(55.71)	\$	55.70
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	52 - OTDF LABOR (2 >> 52) (Cross-Company)		Nov-23	11/30/2023	\$ 40.66	45055	300	PIONEER ELECTRIC COOPERATIVE INC	16511	416665	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(20.33)	\$	20.33
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	101 - DONATIONS		Sep-23	9/25/2023	\$ 6,200.00	142461	166	KANSAS ELECTRIC COOPERATIVES, INC.	16119	411504	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(3,100.00)	\$	3,100.00
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	101 - DONATIONS		Sep-23	9/8/2023	\$ 1,700.00	142384	166	KANSAS ELECTRIC COOPERATIVES, INC.	16038	410547	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(850.00)	\$	850.00
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	101 - DONATIONS		Jul-23	7/14/2023	\$ 1,000.00	20230717153615	1108	KANSAS STATE UNIVERSITY	1038188	406927	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Donations (including labor)	50%	\$	(500.00)	\$	500.00

**Southern Pioneer Electric Company**  
**Exhibit 12**  
**Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2023**

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. In Exhibit 3 ('AMOUNT less 'EXCLUDED')	('AMOUNT less 'EXCLUDED')
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	101 - DONATIONS		Jan-23	1/26/2023	\$ 3,000.00	1743 YOUTH TOUR DC & COLO	166	KANSAS ELECTRIC COOPERATIVES, INC.	14877	394961	Invoice	Accounts Payable	9-Customer Service and Informational Expense	Donations (including labor)	50%	\$ (1,500.00)		\$	1,500.00
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	52 - DTFD LABOR (2 >> 52) (Cross-Company)		Oct-23	10/31/2023	\$ 62.70	44969 PEC DIRECT LABOR EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	16350	414679	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (31.35)		\$	31.35
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	52 - DTFD LABOR (2 >> 52) (Cross-Company)		Jul-23	7/31/2023	\$ 359.43	44719 PEC DIRECT LABOR EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15879	408318	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (179.72)		\$	179.71
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	52 - DTFD LABOR (2 >> 52) (Cross-Company)		Jun-23	6/30/2023	\$ 734.07	44641 PEC DIRECT LABOR EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15723	406238	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (367.04)		\$	367.03
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	52 - DTFD LABOR (2 >> 52) (Cross-Company)		Feb-23	2/28/2023	\$ 2,352.69	44301 PEC DIRECT LABOR EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15099	398242	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (1,176.35)		\$	1,176.34
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	52 - DTFD LABOR (2 >> 52) (Cross-Company)		Jan-23	1/31/2023	\$ 266.73	44213 PEC DIRECT LABOR EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	14950	396364	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (133.37)		\$	133.36
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	55 - DTFD LABOR OH (25 >> 55) (Cross-Company)		Nov-23	11/30/2023	\$ 42.53	45055 PEC LABOR OH EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	16511	416665	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (21.27)		\$	21.26
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	55 - DTFD LABOR OH (25 >> 55) (Cross-Company)		Oct-23	10/31/2023	\$ 59.33	44969 PEC LABOR OH EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	16350	414679	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (29.67)		\$	29.66
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	55 - DTFD LABOR OH (25 >> 55) (Cross-Company)		Jul-23	7/31/2023	\$ 333.05	44719 PEC LABOR OH EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15879	408318	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (166.53)		\$	166.52
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	55 - DTFD LABOR OH (25 >> 55) (Cross-Company)		Jun-23	6/30/2023	\$ 511.45	44641 PEC LABOR OH EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15723	406238	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (255.73)		\$	255.72
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	55 - DTFD LABOR OH (25 >> 55) (Cross-Company)		Feb-23	2/28/2023	\$ 1,819.01	44301 PEC LABOR OH EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15099	398242	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (909.51)		\$	909.50
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	55 - DTFD LABOR OH (25 >> 55) (Cross-Company)		Jan-23	1/31/2023	\$ 198.00	44213 PEC LABOR OH EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	14950	396364	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (99.00)		\$	99.00
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	56 - DTFD FLEET (26 >> 56) (Cross-Company)		Jun-23	6/30/2023	\$ 682.13	44641 PEC FLEET EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15723	406238	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (341.07)		\$	341.06
1 - Southern	910.11	YOUTH TOURS (EXPENSE, NOT AWARDS)	56 - DTFD FLEET (26 >> 56) (Cross-Company)		Feb-23	2/28/2023	\$ 376.45	44301 PEC FLEET EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15099	398242	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (188.23)		\$	188.22
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	3 - TRAVEL & TRAINING		Feb-23	2/21/2023	\$ 112.27	20230228141223 BUYOUT TRIP ML	2193	TERRAZAS RUBY	44831	397122	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship		100%	\$ (112.27)		\$	-
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Dec-23	12/19/2023	\$ 250.71	20231128151926 SPEC SCHOLARSHIP POSTERS	3991	HAMMOND, ALYSSA N	49012	417769	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship		100%	\$ (250.71)		\$	-
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Nov-23	11/14/2023	\$ 43.70	20231130164559 SCHOLARSHIP POSTERS	2193	TERRAZAS RUBY	48634	416012	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship		100%	\$ (43.70)		\$	-
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Feb-23	2/28/2023	\$ 150.06	20230307104443 FACEBK SCHOLARSHIP	3991	HAMMOND, ALYSSA N	44959	397859	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship		100%	\$ (150.06)		\$	-
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jan-23	1/23/2023	\$ 292.21	20230127094722 SCHOLARSHIP POSTERS	3991	HAMMOND, ALYSSA N	44440	394966	Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship		100%	\$ (292.21)		\$	-
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	3 - TRAVEL & TRAINING		Mar-23	3/30/2023	\$ 133.38	20230404122729 SPEC SCHOLARSHIP TRAVEL/LODGING	1215	GORMAN, RAE A	45353	399832	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (66.69)		\$	66.69
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	3 - TRAVEL & TRAINING		Mar-23	3/30/2023	\$ 133.38	20230404122829 SPEC SCHOLARSHIP TRAVEL/LODGING	1215	GORMAN, RAE A	45354	399832	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (66.69)		\$	66.69
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	3 - TRAVEL & TRAINING		Mar-23	3/30/2023	\$ 133.38	20230404122914 SPEC SCHOLARSHIP TRAVEL/LODGING	1215	GORMAN, RAE A	45355	399832	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (66.69)		\$	66.69
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Apr-23	4/6/2023	\$ 53.35	20230502162245 LIB SCHOLARSHIP MEAL 53 35/4	2193	TERRAZAS RUBY	45698	401715	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (26.68)		\$	26.67
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	1 - MATERIAL & SUPPLIES		Mar-23	3/27/2023	\$ 15.99	20230406114255 28CT CLASSIC BEVERAGE	2193	TERRAZAS RUBY	45379	400117	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (8.00)		\$	7.99
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	1 - MATERIAL & SUPPLIES		Mar-23	3/4/2023	\$ 14.18	20230308114247 SCHOLARSHIP INTERVIEWS	1215	GORMAN, RAE A	45015	397965	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (7.09)		\$	7.09
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	3 - TRAVEL & TRAINING		Oct-23	10/25/2023	\$ 41.04	20231103161220 LODGING FOR SCHOLARSHIP PRESENTATIONS	2193	TERRAZAS RUBY	48229	414126	Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$ (41.04)		\$	-
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	15 - MISCELLANEOUS		Apr-23	4/30/2023	\$ 275.00	Miscellaneous Charges			0	400294	Miscellaneous Charge	Utility Billing	9-Customer Service and Inf Donations (including labor)		50%	\$ (137.50)		\$	137.50
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Apr-23	4/7/2023	\$ (45.83)	20230417092542 LIB SCHOLARSHIP MEAL 45 83/4	2193	TERRAZAS RUBY	45501	401593	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ 22.92		\$	(22.91)
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Apr-23	4/5/2023	\$ 2.72	20230417091259 JUDGE DRINK - MIKE	2193	TERRAZAS RUBY	45500	400483	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (1.36)		\$	1.36
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Apr-23	4/6/2023	\$ 45.83	20230417092542 LIB SCHOLARSHIP MEAL 45 83/4	2193	TERRAZAS RUBY	45501	400483	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (22.92)		\$	22.91
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Apr-23	4/6/2023	\$ 75.00	2023041150505 SCHOLARSHIP STAFF MEL 75.00/3	2347	WENOT, ANITA L	45461	400177	Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$ (37.50)		\$	37.50

**Southern Pioneer Electric Company**  
**Exhibit 12**  
**Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2023**

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. In Exhibit 3 ('AMOUNT less 'EXCLUDED')		
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Mar-23	3/30/2023	\$ 22.45	20230406112403	SCHOLARSHIP TRAVEL PRATT 22.45/2	1215	GORMAN, RAE A	45429	400154 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(11.23)	\$	11.22	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Mar-23	3/28/2023	\$ 76.33	20230406114128	ML SCHOLARSHIP LUNCH	2193	TERRAZAS RUBY	45378	400117 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(38.17)	\$	38.16	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Mar-23	3/30/2023	\$ 11.45	20230410132414	SCHOLARSHIP TRAVEL MEAL 11.45/1	2193	TERRAZAS RUBY	45397	400117 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(5.73)	\$	5.72	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Mar-23	3/29/2023	\$ 9.82	20230404115036	SPEC SCHOLARSHIP TRAVEL BEVERAGE 9 82/2	1215	GORMAN, RAE A	45343	399832 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(4.91)	\$	4.91	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Mar-23	3/30/2023	\$ 59.81	20230404114113	SPEC SCHOLARSHIP TRAVEL MEAL 59.81/3	1215	GORMAN, RAE A	45340	399832 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(29.91)	\$	29.90	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Mar-23	3/30/2023	\$ 8.34	20230404114332	SPEC SCHOLARSHIP TRAVEL 8.34/2	1215	GORMAN, RAE A	45341	399832 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(4.17)	\$	4.17	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Mar-23	3/8/2023	\$ 12.91	2023031813317	WORKING LUNCH SCHOLARSHIP 12 91/1	2193	TERRAZAS RUBY	45104	398530 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(6.46)	\$	6.45	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	17 - MEALS-50% DEDUCTIBLE		Feb-23	2/28/2023	\$ 7.21	20230303111425	SATANTA SCHOLARSHIP PRESENTATION BEVERAG	2193	TERRAZAS RUBY	44908	397685 Invoice	Accounts Payable	9-Customer Service and Inf Promotional Items/Activities		100%	\$	(7.21)	\$	-	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion		Feb-23	2/11/2023	\$ 10.04	20230216144424	SCHOLARSHIP INTERVIEWS WATER	2347	WENDT, ANITA L	44790	396717 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(5.02)	\$	5.02	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion		Feb-23	2/11/2023	\$ 112.20	20230216145926	SCHOLARSHIP INTERVIEW SNACKS	2347	WENDT, ANITA L	44791	396717 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(56.10)	\$	56.10	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	52 - DTFD LABOR (2 >> 52) (Cross-Company)		Dec-23	12/31/2023	\$ 81.32	45156	PEC DIRECT LABOR EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	16730	419119 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(40.66)	\$	40.66	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	52 - DTFD LABOR (2 >> 52) (Cross-Company)		Nov-23	11/30/2023	\$ 40.66	45055	PEC DIRECT LABOR EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	16511	416665 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(20.33)	\$	20.33	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	52 - DTFD LABOR (2 >> 52) (Cross-Company)		May-23	5/31/2023	\$ 41.44	44549	PEC DIRECT LABOR EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15555	404337 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(20.72)	\$	20.72	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	52 - DTFD LABOR (2 >> 52) (Cross-Company)		Apr-23	4/30/2023	\$ 1,664.71	44452	PEC DIRECT LABOR EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15399	402222 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(832.36)	\$	832.35	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	52 - DTFD LABOR (2 >> 52) (Cross-Company)		Mar-23	45016	\$ 1,627.78	44392	PEC DIRECT LABOR EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15254	400367 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(813.89)	\$	813.89	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	55 - DTFD LABOR OH (25 >> 55) (Cross-Company)		Dec-23	12/31/2023	\$ 93.84	45156	PEC LABOR OH EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	16730	419119 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(46.92)	\$	46.92	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	55 - DTFD LABOR OH (25 >> 55) (Cross-Company)		Nov-23	45260	\$ 42.53	45055	PEC LABOR OH EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	16511	416665 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(21.27)	\$	21.26	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	55 - DTFD LABOR OH (25 >> 55) (Cross-Company)		May-23	5/31/2023	\$ 25.98	44549	PEC LABOR OH EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15555	404337 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(12.99)	\$	12.99	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	55 - DTFD LABOR OH (25 >> 55) (Cross-Company)		Apr-23	4/30/2023	\$ 1,144.74	44452	PEC LABOR OH EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15399	402222 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(572.37)	\$	572.37	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	55 - DTFD LABOR OH (25 >> 55) (Cross-Company)		Mar-23	3/31/2023	\$ 1,115.35	44392	PEC LABOR OH EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15254	400367 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(557.68)	\$	557.67	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	56 - DTFD FLEET (26 >> 56) (Cross-Company)		Apr-23	4/30/2023	\$ 262.57	44452	PEC FLEET EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15399	402222 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(131.29)	\$	131.28	
1 - Southern	910.12	SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	56 - DTFD FLEET (26 >> 56) (Cross-Company)		Mar-23	3/31/2023	\$ 299.99	44392	PEC FLEET EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	15254	400367 Invoice	Accounts Payable	9-Customer Service and Inf Donations (including labor)		50%	\$	(150.00)	\$	149.99	
1 - Southern	910 5	SAFETY FEST EXPENSES	1 - MATERIAL & SUPPLIES		Aug-23	8/17/2023	\$ 134.30	20230825164401	SAFETY FEST TABLECOVERS	2193	TERRAZAS RUBY	47239	409650 Invoice	Accounts Payable	9-Customer Service and Inf Advertising-General/Sponsorship		100%	\$	(134.30)	\$	-	
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Nov-23	11/22/2023	\$ 6.53	20231211164241	FISHING LINE FOR EVENTS	2193	TERRAZAS RUBY	48736	416390 Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship		100%	\$	(6.53)	\$	-
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Oct-23	10/6/2023	\$ 13.21	20231026102516	SUPPLIES FOR TICKET BINS FOR RAFFLES	2193	TERRAZAS RUBY	48142	413847 Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship		100%	\$	(13.21)	\$	-
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Oct-23	10/18/2023	\$ 5.46	20231026100909	LIB TRUNK OR TREAT TABLECOVERS	2193	TERRAZAS RUBY	48171	413847 Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship		100%	\$	(5.46)	\$	-
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Oct-23	10/18/2023	\$ 29.39	20231026122405	LIB TRUNK OR TREAT SUPPLIES	2193	TERRAZAS RUBY	48172	413847 Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship		100%	\$	(29.39)	\$	-
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Oct-23	10/5/2023	\$ 7.96	20231019103550	FIRE BURNING CANS FOR SUBLETTE FALL FEST	2193	TERRAZAS RUBY	48055	413002 Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship		100%	\$	(7.96)	\$	-
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Oct-23	10/5/2023	\$ 9.90	20231019103725	CONTAINERS FOR SUBLETTE FALL FEST	2193	TERRAZAS RUBY	48056	413002 Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship		100%	\$	(9.90)	\$	-
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Oct-23	10/2/2023	\$ 42.19	20231017110302	FALL FEST SUBLETTE SMORES SUPPLIES	2193	TERRAZAS RUBY	47991	412987 Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship		100%	\$	(42.19)	\$	-
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Sep-23	9/29/2023	\$ 18.61	20231011092359	CANDY FOR PARADE	2193	TERRAZAS RUBY	47935	412354 Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship		100%	\$	(18.61)	\$	-
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Aug-23	8/7/2023	\$ 195.46	20230815115416	CANDY FOR SPEC TRUNK OR TREAT	2347	WENDT, ANITA L	47080	408497 Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship		100%	\$	(195.46)	\$	-
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jun-23	6/16/2023	\$ 348.22	20230629095223	CANDY FOR COMMUNITY SUMMER PARADES	2193	TERRAZAS RUBY	46492	405448 Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship		100%	\$	(348.22)	\$	-
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Feb-23	2/21/2023	\$ 65.05	20230303095827	PANCAKE DAY PARADE CANDY	1215	GORMAN, RAE A	44914	397685 Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship		100%	\$	(65.05)	\$	-
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Feb-23	2/17/2023	\$ 118.49	20230228141319	PANCAKE DAY PARADE CANDY	2193	TERRAZAS RUBY	44824	397122 Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship		100%	\$	(118.49)	\$	-
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	3 - TRAVEL & TRAINING		Aug-23	8/2/2023	\$ 127.99	20230913110514	LOGGING FOR ANITA	1215	GORMAN, RAE A	47452	410520 Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship		100%	\$	(127.99)	\$	-

Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2023

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. in Exhibit 3 ('AMOUNT less 'EXCLUDED')
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	3 - TRAVEL & TRAINING		Aug-23	8/2/2023	\$ 127.99	20230913110554	LOGGING FOR RAE	1215	GORMAN, RAE A	47453	410520	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (127.99)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Dec-23	12/31/2023	\$ 225.00		Miscellaneous Charges			0	417500	Miscellaneous Charge	Utility Billing	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (225.00)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Dec-23	12/31/2023	\$ 225.00		Miscellaneous Charges			0	417485	Miscellaneous Charge	Utility Billing	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (225.00)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Dec-23	12/31/2023	\$ 225.00		Miscellaneous Charges			0	417484	Miscellaneous Charge	Utility Billing	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (225.00)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Dec-23	12/31/2023	\$ 225.00		Miscellaneous Charges			0	416330	Miscellaneous Charge	Utility Billing	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (225.00)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Oct-23	10/13/2023	\$ 56.49	20231019111131	TABLECLOTH/APRONS FOR SUBLETTE FALL FEST	2193	TERRAZAS RUBY	48070	413092	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (56.49)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Oct-23	10/4/2023	\$ 11.77	20231018094328	APRONS CLEANED FOR SUBLETTE FALL FEST	2193	TERRAZAS RUBY	48004	412987	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (11.77)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Jan-23	1/23/2023	\$ 77.15	20230131154520	TABLE CLOTHS CLEANED	2193	TERRAZAS RUBY	44544	395258	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (77.15)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Oct-23	10/5/2023	\$ 12.78	20231030110145	SUBLETTE FALL FEST DRINKS 12.78/2	4102	MICHEL, ROSA	48141	413847	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (12.78)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Oct-23	10/6/2023	\$ 14.57	20231019110535	HAVILAND PLAY DAY MEAL 14.57/1	2193	TERRAZAS RUBY	48064	413002	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (14.57)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Oct-23	10/6/2023	\$ 16.50	20231019110638	HAVILAND PLAY DAY MEAL 16.50/1	2193	TERRAZAS RUBY	48065	413002	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (16.50)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Jul-23	7/22/2023	\$ 57.63	20230804090936	HASKELL COUNTY PARADE MEAL 57.63/3	3842	LOBOS, BERTA	46924	408019	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (57.63)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		May-23	5/1/2023	\$ 11.81	20230516151153	PIZZA COLORING CONTEST	2193	TERRAZAS RUBY	45854	402718	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (11.81)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Apr-23	4/27/2023	\$ 7.51	20230509165632	SNACK MINNEOLA TRAVEL	2193	TERRAZAS RUBY	45803	402053	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (7.51)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Feb-23	2/21/2023	\$ 23.39	20230228133304	SOUTH BARBER BUYOUT TRAVEL MEAL	2193	TERRAZAS RUBY	44829	397122	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (23.39)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE		Oct-23	10/17/2023	\$ (36.25)	20231026134927	FALL FEST SUBLETTE SMORES RETURNED	2193	TERRAZAS RUBY	48164	413847	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ 36.25	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE		Oct-23	10/2/2023	\$ 167.44	20231017110302	FALL FEST SUBLETTE SMORES	2193	TERRAZAS RUBY	47991	412987	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (167.44)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		May-23	5/16/2023	\$ 123.03	20230525105018	EM ML SOFTBALL PIZZA FEED	2025	MACDONALD, TAVIS V	45923	403233	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (123.03)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Dec-23	12/31/2023	\$ 42.00	113661	2023 CITY/COUNTY LUNCH, HOLIDAY GREETING	1988	LEADER & TIMES	1039299	418428	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (42.00)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Oct-23	10/27/2023	\$ 1,009.86	85908	BASKETBALL KEYRING STRESS RELIEVERS SPEC	969	JF BEAVER ADVERTISING	1038850	413798	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (1,009.86)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Aug-23	8/28/2023	\$ 300.00	20230828-3946	SPONSOR WOMENS GOLF TOURNAMENT - 2023	3946	MEDICINE LODGE GOLF CLUB	1038428	409590	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (300.00)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Aug-23	8/7/2023	\$ 250.00	20230807-0348	2023 SWMC HEALTH FAIR BRONZE SPONSOR	348	SOUTHWEST MEDICAL CENTER	1038285	408102	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (250.00)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jul-23	7/14/2023	\$ 300.00	20230714	ML OIL & GAS TOURNAMENT REGISTRATION	3946	MEDICINE LODGE GOLF CLUB	1038191	406935	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (300.00)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jul-23	7/10/2023	\$ 250.00	20230710-4312	PROGRAM SPONSOR - BUSINESS CARD AD	4312	SEWARD COUNTY RODEO ASSOCIATION INC	1038091	406121	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (250.00)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		May-23	5/26/2023	\$ 620.00	20230526-1790	PLATINUM GOLF TOURN SPONSOR	1790	LIBERAL AREA CHAMBER OF COMMER	1037830	403371	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (620.00)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Apr-23	4/10/2023	\$ 200.00	20230410-1714	YOUTH SUMMER LEAGUE SPONSOR	1714	LIBERAL PARKS & RECREATION	1037522	400153	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (200.00)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Feb-23	2/25/2023	\$ 500.00	009-2023	2023 SHINDIG DONATION	3194	SOUTHWEST MIRACLES INC	1037179	394405	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (500.00)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jan-23	1/1/2023	\$ 300.00	10857	2023 MENS/WOMEN OF DISTINCTION CALENDAR	1790	LIBERAL AREA CHAMBER OF COMMER	1037047	394282	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (300.00)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	102 - DNU PROMOTIONAL ITEMS(Use 100-11/2023)		Jun-23	6/19/2023	\$ 724.34	28591	#1 FOAM HAND MITTS	3488	NISC GEAR LLC	15641	405208	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (724.34)	\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Dec-23	12/19/2023	\$ 4.64	20240110144305	SPEC CITY/COUNTY LUNCHEON CANDLES	1493	PATTERSON, MELANIE A	49136	418375	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (2.32)	\$ 2.32
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Dec-23	12/10/2023	\$ 22.47	20231227114229	SPEC CITY/COUNTY LUNCHEON DECOR	2193	TERRAZAS RUBY	48983	417769	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (11.24)	\$ 11.23
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Dec-23	12/17/2023	\$ 14.30	20231229100601	SPEC CITY/COUNTY LUNCHEON DECOR	2193	TERRAZAS RUBY	48981	417769	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (7.15)	\$ 7.15
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Dec-23	12/18/2023	\$ 60.76	20231229100459	SPEC CITY/COUNTY LUNCHEON TABLE PAPER	2193	TERRAZAS RUBY	49032	417769	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (30.38)	\$ 30.38
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Nov-23	11/27/2023	\$ 62.68	20231208162137	SPEC CITY/COUNTY LUNCHEON SUPPLIES	1215	GORMAN, RAE A	48759	416422	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (31.34)	\$ 31.34
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Nov-23	11/21/2023	\$ 30.07	20231211115821	SPEC CITY/COUNTY LUNCHEON INVITES	2193	TERRAZAS RUBY	48735	416390	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (15.04)	\$ 15.03
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Nov-23	11/18/2023	\$ 94.50	20231201105620	SPEC CITY/COUNTY LUNCHEON SUPPLIES	2347	WENDT, ANITA L	48640	416012	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (47.25)	\$ 47.25
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Apr-23	4/12/2023	\$ 52.31	20230503105750	LIBERAL CHAMBER BASH	2193	TERRAZAS RUBY	45704	401782	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (26.16)	\$ 26.15
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-23	3/27/2023	\$ 24.53	20230411164203	LIB CHAMBER BANQUET	2193	TERRAZAS RUBY	45469	400223	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (12.27)	\$ 12.26
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-23	3/27/2023	\$ 40.40	20230406114448	LIB CHAMBER BANQUET	2193	TERRAZAS RUBY	45396	400117	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (20.20)	\$ 20.20
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Mar-23	3/27/2023	\$ 6.83	20230406115447	DECOR FOR LIB CHAMBER BANQUET	2193	TERRAZAS RUBY	45393	400117	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (3.42)	\$ 3.41
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Apr-23	4/1/2023	\$ 70.08	20230401132159	LIBERAL CHAMBER BANQUET	2193	TERRAZAS RUBY	45388	400117	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (35.04)	\$ 35.04
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Apr-23	4/1/2023	\$ 15.02	20230401132257	LIB CHAMBER BANQUET	2193	TERRAZAS RUBY	45394	400117	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (7.51)	\$ 7.51
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jan-23	1/21/2023	\$ 53.44	20230126152959	SUBLETTE CHAMBER DINNER	1215	GORMAN, RAE A	44459	395044	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (26.72)	\$ 26.72
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jan-23	1/16/2023	\$ 71.52	20230125135134	SUBLETTE CHAMBER DINNER	2193	TERRAZAS RUBY	44403	394798	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (35.76)	\$ 35.76
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jan-23	1/12/2023	\$ 107.96	20230119150917	SUBLETTE CHAMBER GLASSES	2193	TERRAZAS RUBY	44363	394638	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (53.98)	\$ 53.98
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Apr-23	4/25/2023	\$ 200.00	20230509165134	COLORING CONTEST 4TH GRADE	2193	TERRAZAS RUBY	45799	402053	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (100.00)	\$ 100.00
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Apr-23	4/5041	\$ 80.86	20230509165409	PRAIRIE VIEW COLORING CONTEST 4TH GRADE	2193	TERRAZAS RUBY	45800	402053	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (40.43)	\$ 40.43

Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2023

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. In Exhibit 3 ('AMOUNT less 'EXCLUDED')
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Apr-23	4/27/2023	\$ 54.99	20230509165458	COLORING CONTEST MINNEOLA STUDENTS	2193 TERRAZAS RUBY	45801	402053	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (27.50)		\$ 27.49
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Apr-23	4/27/2023	\$ 200.00	20230509165541	COLORING CONTEST 4TH GRADE	2193 TERRAZAS RUBY	45802	402053	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (100.00)		\$ 100.00
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Jan-23	1/23/2023	\$ 21.85	20230131094430	SUBLETTE CHAMBER DINNER BALLOONS	2193 TERRAZAS RUBY	44498	395105	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (10.93)		\$ 10.92
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Dec-23	12/19/2023	\$ 9.87	20240110144305	SPEC CITY/COUNTY LUNCHEON CANDY CANES	1493 PATTERSON, MELANIE A	49136	418375	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (4.94)		\$ 4.93
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Dec-23	12/18/2023	\$ 39.49	20231229100410	SPEC CITY/COUNTY LUNCHEON MINTS/CANDY	2193 TERRAZAS RUBY	48982	417769	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (19.75)		\$ 19.74
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Dec-23	12/14/2023	\$ 333.00	20241214-3023	SPEC CITY/COUNTY LUNCHEON - COOKIES	3023 ALCALA, DONNA A	1039079	417038	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (166.50)		\$ 166.50
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Dec-23	12/19/2023	\$ 1,775.33	3371	LIBERAL CITY/COUNTY LUNCHEON	3745 OKLAHOMA SMOKE BBQ	1039069	416585	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (887.67)		\$ 887.66
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Oct-23	10/11/2023	\$ 438.00	20231011-3787	MEDICINE LODGE SENIOR LUNCH 73 @ \$6.00	3787 ELDERCARE INC	1038662	412375	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (219.00)		\$ 219.00
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Sep-23	9/28/2023	\$ 330.00	20230928-3787	SUBLETTE & PLAINS SENIOR MEALS	3787 ELDERCARE INC	1038599	411836	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (165.00)		\$ 165.00
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Sep-23	9/28/2023	\$ 492.00	20230928-4248	MINNEOLA SENIOR CENTER 82-MEALS	4248 MINNEOLA SENIOR CENTER INC	1038605	411836	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (246.00)		\$ 246.00
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Sep-23	9/19/2023	\$ 558.00	20230919-3787A	LIBERAL SR CENTER TOTAL MEALS 93 @ \$6.00	3787 ELDERCARE INC	1038524	410992	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (279.00)		\$ 279.00
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Sep-23	9/19/2023	\$ 126.00	20230919-3787B	KISMET SR CENTER TOTAL MEALS 21 @ \$6.00	3787 ELDERCARE INC	1038522	410992	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (63.00)		\$ 63.00
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Sep-23	9/19/2023	\$ 348.00	20230919-3787C	SATANTA SR CENTER TOTAL MEALS 58 @ \$6.00	3787 ELDERCARE INC	1038523	410992	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (174.00)		\$ 174.00
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion)		Sep-23	9/11/2023	\$ 192.00	20230811-3787	ASHLAND SENIOR MEALS 32 @ \$6.00/EA	3787 ELDERCARE INC	1038483	410391	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (96.00)		\$ 96.00
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jan-23	1/19/2023	\$ 866.00	20230124105957	SUBLETTE CHAMBER DINNER	2193 TERRAZAS RUBY	44388	394766	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (433.00)		\$ 433.00
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Aug-23	8/7/2023	\$ 275.00	20230807-1701	2023 MEMBERSHIP DUES - SILVER-HOT DEALS	1701 PRATT AREA CHAMBER OF COMMERCE	1038276	408102	Invoice	Accounts Payable	10-Sales Expense	Donations (including labor)	50%	\$ (137.50)		\$ 137.50
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Nov-23	11/18/2023	\$ 21.77	20231127091018	TRASH CAN FOR EVENTS	2193 TERRAZAS RUBY	48545	415423	Invoice	Accounts Payable	10-Sales Expense	N/A - 0% Exclusion	0%	\$ -		\$ 21.77
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jun-23	6/29/2023	\$ 112.43	20230713133850	SPLASH BASH GRAND PRIZE DRAWING-2023	2193 TERRAZAS RUBY	46677	406200	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$ (112.43)		\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jun-23	6/29/2023	\$ 83.53	20230713133950	SPLASH BASH-POOL TOYS	2193 TERRAZAS RUBY	46678	406200	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$ (83.53)		\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	1 - MATERIAL & SUPPLIES		Jun-23	6/29/2023	\$ 230.21	20230713134101	SPLASH BASH-POOL TOYS	2193 TERRAZAS RUBY	46679	406200	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$ (230.21)		\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	3 - TRAVEL & TRAINING		Aug-23	8/3/2023	\$ 61.55	20230808165848	SPLASH BASH LODGING	2193 TERRAZAS RUBY	46970	408159	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$ (61.55)		\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	3 - TRAVEL & TRAINING		Jul-23	7/6/2023	\$ 137.19	20230726085548	SPLASH BASH LODGING	1215 GORMAN, RAE A	46753	407090	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$ (137.19)		\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	15 - MISCELLANEOUS		Jul-23	7/5/2023	\$ 54.36	20230727104929	EMBROIDERY SPLASHBASH TEES	2193 TERRAZAS RUBY	46804	407386	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$ (54.36)		\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Aug-23	8/3/2023	\$ 32.80	20230913111551	SPLASH BASH STAFF MEAL 32.80/2	1215 GORMAN, RAE A	47455	410522	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$ (32.80)		\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Aug-23	8/3/2023	\$ 35.91	20230815105646	SPLASH BASH STAFF MEAL 35.91/2	2193 TERRAZAS RUBY	47083	408503	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$ (35.91)		\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Aug-23	8/3/2023	\$ 20.54	20230808155238	SPLASH BASH MEAL 20.54/2	2193 TERRAZAS RUBY	46969	408159	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$ (20.54)		\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Jul-23	7/5/2023	\$ 36.22	20230725152459	SPLASH BASH MEAL 36.22/2	2193 TERRAZAS RUBY	46751	407090	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$ (36.22)		\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	17 - MEALS-50% DEDUCTIBLE		Jul-23	7/6/2023	\$ 71.98	20230724154704	SPLASH BASH LUNCH 71.98/4	2193 TERRAZAS RUBY	46755	407090	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$ (71.98)		\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Aug-23	8/8/2023	\$ 341.25	20230808-1430	SPLASH BASH ADMISSIONS/CONCESSIONS	1430 CITY OF MEDICINE LODGE	1038310	408153	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$ (341.25)		\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Aug-23	8/8/2023	\$ 300.00	20230808-1740	SPLASH BASH ADMISSIONS/CONCESSIONS	1740 CITY OF CUNNINGHAM	1038301	408153	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$ (300.00)		\$ -
1 - Southern	912	DEMONSTRATION & SELLING (PROMOTION)	102 - DNF PROMOTIONAL ITEMS(Use 100-11/2023)		Jul-23	7/5/2023	\$ 555.25	20230725153404	SPLASH BASH DRAWSTRING SPORTPACKS	2193 TERRAZAS RUBY	46752	407090	Invoice	Accounts Payable	10-Sales Expense	Promotional Items/Activities	100%	\$ (555.25)		\$ -
1 - Southern	912.2	FAIRS EXPENSE	52 - DTF LABOR (2 >> 52) (Cross-Company)		Jul-23	7/31/2023	\$ 124.32	44719	PEC DIRECT LABOR EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	15879	408318	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (124.32)		\$ -
1 - Southern	912.2	FAIRS EXPENSE	55 - DTF LABOR OH (25 >> 55) (Cross-Company)		Jul-23	7/31/2023	\$ 116.54	44719	PEC LABOR OH EXPENSE	300 PIONEER ELECTRIC COOPERATIVE INC	15879	408318	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (116.54)		\$ -
1 - Southern	912.2	FAIRS EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Dec-23	12/15/2023	\$ 1,164.10	20231218-3106	SEWARD CITY FAIR BUCKLES 2023	3106 SEWARD COUNTY 5-STATE FAIR ASSOCIATION	1039111	417018	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (1,164.10)		\$ -
1 - Southern	912.3	TAILGATING EXPENSE	1 - MATERIAL & SUPPLIES		Jan-23	1/4/2023	\$ 108.50	20230113121101	BUYOUT GAMES ASHLAND SATANTA S BARBER	2193 TERRAZAS RUBY	44300	394330	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (108.50)		\$ -
1 - Southern	912.3	TAILGATING EXPENSE	17 - MEALS-50% DEDUCTIBLE		Dec-23	12/12/2023	\$ 16.49	20231229085520	BASKETBALL BUYOUT ML MEAL 16.49/1	2193 TERRAZAS RUBY	48977	417769	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (16.49)		\$ -
1 - Southern	912.3	TAILGATING EXPENSE	17 - MEALS-50% DEDUCTIBLE		Jan-23	1/13/2023	\$ 7.72	20230125134643	ASHLAND BUYOUT TRIP	2193 TERRAZAS RUBY	44401	394798	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (7.72)		\$ -
1 - Southern	912.3	TAILGATING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Nov-23	11/15/2023	\$ 2,100.00	20231115-2635	1ST 300 ADMISSION TO GAME 12-19-2023	2635 LIBERAL HIGH SCHOOL USD 480	1038917	415020	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (2,100.00)		\$ -
1 - Southern	912.3	TAILGATING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Nov-23	11/15/2023	\$ 1,400.00	20231114-1946	BASKETBALL BUYOUT ML 12/8/2023	1946 MEDICINE LODGE HIGH SCHOOL	1038985	414890	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (1,400.00)		\$ -
1 - Southern	912.3	TAILGATING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Mar-23	3/6/2023	\$ 1,000.00	20230306-2450	SPONSORSHIP/BUY OUT GAME AD	2450 BEE JEYS INC	1037393	397903	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (1,000.00)		\$ -
1 - Southern	912.3	TAILGATING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jan-23	1/10/2023	\$ 500.00	20230110-1816	BASKETBALL BUYOUT 2-10-2023	1816 USD 507	1037015	394060	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (500.00)		\$ -
1 - Southern	912.3	TAILGATING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jan-23	1/10/2023	\$ 500.00	20230110-2724	BASKETBALL BUYOUT 1-13-2023	2724 USD 220 ASHLAND-ENGLEWOOD	1037014	394060	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (500.00)		\$ -
1 - Southern	912.3	TAILGATING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jan-23	1/10/2023	\$ 400.00	20230110-3175	BASKETBALL BUYOUT 1-6-2023	3175 USD 219 MINNEOLA SCHOOLS	1037013	394060	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (400.00)		\$ -
1 - Southern	912.3	TAILGATING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS		Jan-23	1/10/2023	\$ 500.00	20230110-3176	BASKETBALL BUYOUT 2-21-2023	3176 SOUTH BARBER HIGH SCHOOL	1037001	394060	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$ (500.00)		\$ -

Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2023

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. In Exhibit 3 ('AMOUNT less 'EXCLUDED')		
1 - Southern	912.3	TAILGATING EXPENSE	102 - DNU PROMOTIONAL ITEMS(Use 100-11/2023)		Jun-23	6/6/2023	\$ 2,593.82	20230629084332	B.J. BUYOUT GAME COOLER BAGS	2193 TERRAZAS RUBY	46506	405448	Invoice	Accounts Payable	10-Sales Expense	Advertising-General/Sponsorship	100%	\$	(2,593.82)	\$	-	
1 - Southern	921.4	ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES		Jul-23	7/1/2023	\$ 12.50	20230809153710	FEDERAL COURT ANNUAL REGISTRATION FEE	3235 CAMPBELL, LINDSAY ANNE	46973	408184	Invoice	Accounts Payable	11-Administration and Gen Dues		50%	\$	(6.25)	\$	6.25	
1 - Southern	921.4	ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES		Jul-23	7/1/2023	\$ 175.00	20230809154044	ANNUAL LICENSE FEE	3235 CAMPBELL, LINDSAY ANNE	46974	408184	Invoice	Accounts Payable	11-Administration and Gen Dues		50%	\$	(87.50)	\$	87.50	
1 - Southern	921.4	ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES		Jun-23	6/19/2023	\$ 142.50	20230623153305	ANNUAL KBA MEMBERSHIP DUES	3235 CAMPBELL, LINDSAY ANNE	46380	405020	Invoice	Accounts Payable	11-Administration and Gen Dues		50%	\$	(71.25)	\$	71.25	
1 - Southern	921.4	ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES		May-23	5/26/2023	\$ 100.00	7023	NSAC ANNUAL MEMBERSHIP 2023/2024	2801 NSAC	133278	403389	Invoice	Accounts Payable	11-Administration and Gen Dues		50%	\$	(50.00)	\$	50.00	
1 - Southern	921.4	ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	8 - DUES		Feb-23	2/28/2023	\$ 122.00	20230303100609	1 YEAR SHRM MEMBERSHIP RENEWAL	2351 MORALES, MELISSA S	44916	397685	Invoice	Accounts Payable	11-Administration and Gen Dues		50%	\$	(61.00)	\$	61.00	
1 - Southern	921.4	ADMIN-ADV, DUES, PROMO, ENTRTMT(ADMIN EE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		May-23	5/3/2023	\$ 150.00	20230503-3138	SPONSORSHIP LEVEL 3 BUSINESS LEADERSHIP	3138 SOCIETY FOR HUMAN RESOURCE MGMT OF SW KS	133118	401834	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(150.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Dec-23	12/31/2023	\$ (5.00)		Miscellaneous Charges			0	415623	Miscellaneous Charge	Utility Billing	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	5.00	\$	-
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Jun-23	6/30/2023	\$ 100.00		Miscellaneous Charges			0	405202	Miscellaneous Charge	Utility Billing	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(100.00)	\$	-
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Dec-23	12/31/2023	\$ 100.00	113661	2023 CITY/COUNTY LUNCH, HOLIDAY GREETING	1988 LEADER & TIMES	1039299	418428	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(100.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Dec-23	12/18/2023	\$ 50.00	20231218-2177	1/4 PAGE YEARBOOK AD	2177 USD 480 - LIBERAL	1039117	417018	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(50.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Dec-23	12/1/2023	\$ 750.00	3868	CORP SPONSOR INT'L PANCAKE DAY	2174 INTL PANCAKE DAY OF LIBERAL INC	1039105	416970	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(750.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Nov-23	11/30/2023	\$ 150.00	343-00081-0000	HOLIDAY GREETINGS	1050 SEWARD COUNTY BROADCASTING CO INC	1039073	416067	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(150.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Nov-23	11/30/2023	\$ 500.00	343-00083-0000	ROWDY CROWD/GREEN LINE	1050 SEWARD COUNTY BROADCASTING CO INC	1039073	416067	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(500.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Nov-23	11/16/2023	\$ 350.00	20231116-4373	SCORE BOARD TABLE SIGN AD	4373 SEWARD COUNTY COMMUNITY COLLEGE	1038922	415017	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(350.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Nov-23	11/14/2023	\$ 300.00	20231114-3946	ADVERTISING T BOX OR SHED	3946 MEDICINE LODGE GOLF CLUB	1038852	414754	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(300.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Oct-23	10/31/2023	\$ 684.00	20231031-1967	SCHOOL PAGE MEAD SWH MINNEOLA ASHLAND	1967 MEADE COUNTY NEWS	1038918	414512	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(684.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Oct-23	10/23/2023	\$ 250.00	20231023-2644	2023-2024 BRONZE SPONSORSHIP	2644 SOUTHWEST KANSAS CHAMBERS OF COMMERCE	133764	413231	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(250.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Oct-23	10/1/2023	\$ 100.00	37	SPONSOR - OZ FEST ADVERTISEMENT	2337 SEWARD COUNTY HISTORICAL SOCIETY	1038715	412879	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(100.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Sep-23	9/29/2023	\$ 300.00	20231011091711	DUCK FESTIVAL SPONSOR	2193 TERRAZAS RUBY	47934	412354	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(300.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Sep-23	9/30/2023	\$ 150.00	343-00080-0000	2023 GAME OF THE WEEK CORP SPONSOR	1050 SEWARD COUNTY BROADCASTING CO INC	1038676	412266	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(150.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Sep-23	9/28/2023	\$ 100.00	20230928-1619	S-CLUB SPONSORSHIP - SATANTA HIGH SCHOOL	1619 SATANTA JR/SR HIGH SCHOOL	1038610	411836	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(100.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Sep-23	9/18/2023	\$ 174.93	20230918-3991	REIMB: FACEBOOK ADVERTISING	3991 HAMMOND, ALYSSA N	133609	410987	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(174.93)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Sep-23	9/14/2023	\$ 300.00	20230914-2481	2023 SILVER LEVEL SPONSORSHIP	2481 CINCO DE MAYO COMMITTEE	1038503	410773	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(300.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Aug-23	8/31/2023	\$ 175.00	111621	FALL SPORTS PACKAGE - AUGUST 2023	1988 LEADER & TIMES	1038530	410093	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(175.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Aug-23	8/31/2023	\$ 500.00	343-00079-0000	CONCERT SPONSORSHIP	1050 SEWARD COUNTY BROADCASTING CO INC	1038471	410046	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(500.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Aug-23	8/28/2023	\$ 300.00	20230828-3177	GOLD SPONSORSHIP	3177 COMMUNITY CONCERTS OF LIBERAL INC	1038421	409590	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(300.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Aug-23	8/3/2023	\$ 200.00	20230809093202	BRONZE LEVEL SPONSORSHIP-ARKALON ASSAULT	2193 TERRAZAS RUBY	46971	408159	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(200.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		Jul-23	7/28/2023	\$ 100.00	2023	HOLE SPONSOR - ANNUAL GOLF TOURNAMENT	3815 SUBLLETTE ROTARY CLUB	1038287	408078	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(100.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		May-23	5/28/2023	\$ 50.00	110282	MEMORIAL DAY ADS	1988 LEADER & TIMES	1037928	403985	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(50.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		May-23	5/31/2023	\$ 75.00	20230531-1967	GRADUATION AD MEADE/PLAINS	1967 MEADE COUNTY NEWS	1037964	403985	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(75.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		May-23	5/31/2023	\$ 70.00	20230531-2793	STATE TRACK & GRADUATION ADS	2793 CLARK COUNTY GAZETTE	1037923	403975	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(70.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		May-23	5/31/2023	\$ 150.00	343-00078-0000	SENIOR NIGHTS CORPORATE SPONSOR	1050 SEWARD COUNTY BROADCASTING CO INC	1037872	403853	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(150.00)	\$	-	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PROMO ITEMS		May-23	5/25/2023	\$ 50.00	27770	SPECIAL EDITION-SENIOR TAB SPONSOR	1456 NOLAND PRINTING / THE GYP HILL PREMIERE	1037867	403637	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship		100%	\$	(50.00)	\$	-	

**Southern Pioneer Electric Company**  
**Exhibit 12**  
**Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2023**

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. In Exhibit 3 ('AMOUNT less 'EXCLUDED')
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	May-23	5/30/2023	\$ 500.00	20230530-3293	SUBLETTE CENTENNIAL GALA/SOCIAL DONATION	3293	SUBLETTE CHAMBER OF COMMERCE	1037838	403318	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (500.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	May-23	5/25/2023	\$ 3,000.00	20230525-43035	SUNPOWERED STUDENT CHALLENGE TEAM SPONSO	4303	COMMUNITY FOUNDATION OF SOUTHEAST KANSAS	1037823	403079	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (3,000.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Apr-23	4/21/2023	\$ 250.00	20230421-3175	2ND ANNUAL WILDCAT CLASSIC BB TOURNAMENT	3175	USD 219 MINNEOLA SCHOOLS	1037644	401214	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (250.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Apr-23	4/20/2023	\$ 150.00	20230420114839	KIDZONE SPONSORSHIP/FOOD TRUCK SATURDAYS	4294	SEWARD COUNTY DEVELOPMENT CORPORATION	1037635	401106	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (150.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Apr-23	4/10/2023	\$ 150.00	20230410-3400	ENCHANTED EDITION FULL PAGE IN PROGRAM	3400	RAINBOW PLAYERS INC	1037528	400153	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (150.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Apr-23	4/11/2023	\$ 3,000.00	20230411-1549	2023 COLLABORATOR SPONSOR	1549	MEDICINE LODGE INDIAN PEACE TREATY ASSN	1037571	400153	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (3,000.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Mar-23	3/2/2023	\$ 100.00	20230302-4285	SPONSORSHIP SYR OLDS SOCCER LEAGUE	4285	HAVILAND RECREATION	1037327	397903	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (100.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Mar-23	3/4/2023	\$ 375.00	519545	2A SUB-STATE BB BOOKS	956	ANDERSON IMAGING	1037318	397820	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (375.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Mar-23	3/2/2023	\$ 250.00	20230302-2168	BLACK SPONSORSHIP 2023	2168	THAT LIBERAL BAND BOOSTERS INC	1037344	397535	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (250.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Mar-23	3/1/2023	\$ 250.00	20230301-3505	BRONZE SPONSORSHIP - MEDICINE LODGE	3505	DUCKS UNLIMITED, INC.	1037285	397345	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (250.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Feb-23	2/15/2023	\$ 500.00	20230215-4181	COMMUNITY SPONSOR & ADVERTISEMENT	4181	STATESMEN	1037210	396433	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (500.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Jan-23	1/31/2023	\$ 300.00	343-00077-000	ROWDY CROWD/GREEN LINE SPORTS RADIO	1050	SEWARD COUNTY BROADCASTING CO INC	1037176	396053	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (300.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Mar-23	3/2/2023	\$ 2,000.00	11066	2023 CHAMBER BASH SPONSORSHIP	1790	LIBERAL AREA CHAMBER OF COMMER	1037330	397903	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (2,000.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Aug-23	8/7/2023	\$ 250.00	20230807-1946	SILVER MEMBERSHIP	1946	MEDICINE LODGE BOOSTER CLUB	1038271	408102	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (250.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Aug-23	8/28/2023	\$ 300.00	20230828-1788	SPORTS PROGRAMS BOOSTER CLUB LHS 2023-24	1788	LIBERAL HIGH SCHOOL BOOSTER CLUB	1038426	409590	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (300.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Aug-23	8/7/2023	\$ 300.00	20230807-3731	PREMIUM GOLD BOOSTER	3731	MINNEOLA WILDCAT BOOSTER CLUB	1038273	408102	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (300.00)		\$ -	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Nov-23	11/7/2023	\$ 1,723.89	20231107-0193	PIONEER COMMUNICATION DIRECTORY ADV	193	PIONEER COMMUNICATIONS	1038855	414755	Invoice	Accounts Payable	11-Administration and Gen Public Service (Advertising and Other)	0%	\$ -		\$ 1,723.89	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	Jun-23	6/1/2023	\$ 297.00	27560	REIMB LEGAL PUBLICATION ORD 224	4109	CITY OF SHARON	15649	405601	Invoice	Accounts Payable	11-Administration and Gen Public Service (Advertising and Other)	0%	\$ -		\$ 297.00	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	May-23	5/4/2023	\$ 600.00	4938	3" x 1 COLUMN AD	2017	ALTIPLANO PUBLISHING LLC	1037806	403050	Invoice	Accounts Payable	11-Administration and Gen Public Service (Advertising and Other)	0%	\$ -		\$ 600.00	
1 - Southern	930.1	GENERAL ADVERTISING EXPENSE	100 - ADVERTISING/SPONSORSHIP/PR OMO ITEMS	May-23	5/6/2023	\$ 1,901.82	20230506-0193	SPEC SPECTELCOM DIRECTORY ADV	193	PIONEER COMMUNICATIONS	1037769	402644	Invoice	Accounts Payable	11-Administration and Gen Public Service (Advertising and Other)	0%	\$ -		\$ 1,901.82	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	Nov-23	11/16/2023	\$ 300.00	20231116-4373A	SAINTS BOOSTER CLUB MEMBERSHIP	4373	SEWARD COUNTY COMMUNITY COLLEGE	1038923	415017	Invoice	Accounts Payable	11-Administration and Gen Advertising-General/Sponsorship	100%	\$ (300.00)		\$ -	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	Dec-23	12/6/2023	\$ 6,371.01	142830	SPEC KEC MONTHLY ASSESSMENT	166	KANSAS ELECTRIC COOPERATIVES, INC.	133981	416047	Invoice	Accounts Payable	11-Administration and Gen Dues	50%	\$ (3,185.51)		\$ 3,185.50	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	Nov-23	11/8/2023	\$ 2,500.00	2991912	2024 TOUCHSTONE ENERGY MEMBERSHIP DUES	1070	TOUCHSTONE ENERGY COOPERATIVES, INC.	1038857	414747	Invoice	Accounts Payable	11-Administration and Gen Dues	50%	\$ (1,250.00)		\$ 1,250.00	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	Nov-23	11/8/2023	\$ 6,371.01	142627	SPEC KEC MONTHLY ASSESSMENT	166	KANSAS ELECTRIC COOPERATIVES, INC.	133797	414394	Invoice	Accounts Payable	11-Administration and Gen Dues	50%	\$ (3,185.51)		\$ 3,185.50	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	Oct-23	10/9/2023	\$ 6,371.01	142545	SPEC KEC MONTHLY ASSESSMENT	166	KANSAS ELECTRIC COOPERATIVES, INC.	133713	412272	Invoice	Accounts Payable	11-Administration and Gen Dues	50%	\$ (3,185.51)		\$ 3,185.50	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	Sep-23	45183	\$ 6,371.01	142424	SPEC KEC MONTHLY ASSESSMENT	166	KANSAS ELECTRIC COOPERATIVES, INC.	133612	410773	Invoice	Accounts Payable	11-Administration and Gen Dues	50%	\$ (3,185.51)		\$ 3,185.50	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	Aug-23	8/14/2023	\$ 6,371.01	142287	SPEC KEC MONTHLY ASSESSMENT	166	KANSAS ELECTRIC COOPERATIVES, INC.	133499	408558	Invoice	Accounts Payable	11-Administration and Gen Dues	50%	\$ (3,185.51)		\$ 3,185.50	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	Jul-23	7/5/2023	\$ 6,371.01	142163	SPEC KEC MONTHLY ASSESSMENT	166	KANSAS ELECTRIC COOPERATIVES, INC.	133366	405815	Invoice	Accounts Payable	11-Administration and Gen Dues	50%	\$ (3,185.51)		\$ 3,185.50	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	Jun-23	6/7/2023	\$ 6,371.01	142084	SPEC KEC MONTHLY ASSESSMENT	166	KANSAS ELECTRIC COOPERATIVES, INC.	133231	403980	Invoice	Accounts Payable	11-Administration and Gen Dues	50%	\$ (3,185.51)		\$ 3,185.50	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	Jun-23	6/1/2023	\$ 750.00	1168	2023 MEMBERSHIP DUES	4308	REMOCD	133280	403855	Invoice	Accounts Payable	11-Administration and Gen Dues	50%	\$ (375.00)		\$ 375.00	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	May-23	5/5/2023	\$ 6,371.01	141934	SPEC KEC MONTHLY ASSESSMENT	166	KANSAS ELECTRIC COOPERATIVES, INC.	133149	401959	Invoice	Accounts Payable	11-Administration and Gen Dues	50%	\$ (3,185.51)		\$ 3,185.50	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	Apr-23	4/7/2023	\$ 6,371.01	141822	SPEC KEC MONTHLY ASSESSMENT	166	KANSAS ELECTRIC COOPERATIVES, INC.	133013	400225	Invoice	Accounts Payable	11-Administration and Gen Dues	50%	\$ (3,185.51)		\$ 3,185.50	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	Mar-23	3/6/2023	\$ 6,371.01	141720	SPEC KEC MONTHLY ASSESSMENT	166	KANSAS ELECTRIC COOPERATIVES, INC.	132895	397903	Invoice	Accounts Payable	11-Administration and Gen Dues	50%	\$ (3,185.51)		\$ 3,185.50	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	Mar-23	3/6/2023	\$ 250.00	20230306-1632	2023 CHAMBER MEMBERSHIP DUES	1632	MEDICINE LODGE AREA CHAMBER OF COMMERCE	1037417	397903	Invoice	Accounts Payable	11-Administration and Gen Dues	50%	\$ (125.00)		\$ 125.00	
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES	Feb-23	2/15/2023	\$ 1,700.20	141623	2023 SPEC TOUCHSTONE ENERGY DUES	166	KANSAS ELECTRIC COOPERATIVES, INC.	14962	396507	Invoice	Accounts Payable	11-Administration and Gen Dues	50%	\$ (850.10)		\$ 850.10	

Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2023

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. in Exhibit 3 ('AMOUNT less 'EXCLUDED')
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES		Feb-23	2/16/2023	\$ 6,371.01	141649 SPEC KEC MONTHLY ASSESSMENT	166	KANSAS ELECTRIC COOPERATIVES, INC.	132826	39502	Invoice	Accounts Payable	11-Administration and Gen Dues		50%	\$ (3,185.51)		\$ 3,185.50
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES		Feb-23	2/3/2023	\$ 125.00	20230203-3760 2023 CHAMBER MEMBERSHIP	3760	ASHLAND AREA CHAMBER OF COMMERCE	1037193	396118	Invoice	Accounts Payable	11-Administration and Gen Dues		50%	\$ (62.50)		\$ 62.50
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES		Jan-23	1/3/2023	\$ 2,000.00	10989 CHAMBER MEMBERSHIP DUES	1790	LIBERAL AREA CHAMBER OF COMMER	1037047	394282	Invoice	Accounts Payable	11-Administration and Gen Dues		50%	\$ (1,000.00)		\$ 1,000.00
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES		Jan-23	1/3/2023	\$ 10.00	11027 ANNUAL AMBASSADOR FEES	1790	LIBERAL AREA CHAMBER OF COMMER	1037047	394282	Invoice	Accounts Payable	11-Administration and Gen Dues		50%	\$ (5.00)		\$ 5.00
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES		Jan-23	1/12/2023	\$ 100.00	20230112-3293 2023 CHAMBER MEMBERSHIP DUES	3293	SUBLETTE CHAMBER OF COMMERCE	1037058	394282	Invoice	Accounts Payable	11-Administration and Gen Dues		50%	\$ (50.00)		\$ 50.00
1 - Southern	930.23	DUES FOR SPEC MEMBERSHIPS	8 - DUES		Jan-23	1/9/2023	\$ 6,371.01	141499 SPEC KEC MONTHLY ASSESSMENT	166	KANSAS ELECTRIC COOPERATIVES, INC.	132672	394082	Invoice	Accounts Payable	11-Administration and Gen Dues		50%	\$ (3,185.51)		\$ 3,185.50
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Feb-23	2/17/2023	\$ 130.00	20230228142153 26 BREAKFAST BUTTONS	1493	PATTERSON, MELANIE A	44818	397122	Invoice	Accounts Payable	11-Administration and Gen Employee/Other Activities-Disallowed (Golf Tour, etc.)		100%	\$ (130.00)		\$ -
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Dec-23	12/8/2023	\$ 9.70	20240102111101 SPEC CHRISTMAS PARTY SUPPLIES	1644	GILLESPIE, NATHAN WILLIAM	49006	417769	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 9.70
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Dec-23	12/8/2023	\$ 27.80	20240102111125 SPEC CHRISTMAS PARTY GIFT CARD FEES	1644	GILLESPIE, NATHAN WILLIAM	49026	417769	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 27.80
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Nov-23	11/30/2023	\$ 28.95	20231206114324 ML CHRISTMAS PARTY TABLE SUPPLIES	3525	ECK, MICHELLE L	48658	416012	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 28.95
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Nov-23	11/30/2023	\$ 4.37	20231206114657 ML CHRISTMAS PARTY RETIREE CARDS	3525	ECK, MICHELLE L	48659	416012	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 4.37
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Nov-23	11/20/2023	\$ 16.92	20231129091727 ML CANDY FOR CHRISTMAS PARTY	3525	ECK, MICHELLE L	48581	415600	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 16.92
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Nov-23	11/15/2023	\$ 2.17	20231120140044 ML CHRISTMAS PARTY TREAT BAGS	3525	ECK, MICHELLE L	48516	415160	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 2.17
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Nov-23	11/12/2023	\$ 50.32	20231117151045 ML CHRISTMAS PARTY CANDY FOR TREAT BAGS	3525	ECK, MICHELLE L	48476	415025	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 50.32
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Sep-23	9/5/2023	\$ 8.13	20231004143547 SPEC EMPLOYEE OLYMPIC PLATES	1215	GORMAN, RAE A	47811	412008	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 8.13
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Sep-23	9/7/2023	\$ 21.62	20231004210622 ML EMPLOYEE OLYMPICS SUPPLIES	1215	GORMAN, RAE A	47800	412006	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 21.62
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Sep-23	9/12/2023	\$ 47.35	20230919161941 COMPANY PICNIC SUPPLIES	4252	SETTLER, CHASE N	47580	411123	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 47.35
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Sep-23	9/6/2023	\$ 7.72	20230919095116 ML EMPLOYEE OLYMPICS SUPPLIES	2193	TERRAZAS RUBY	47539	411116	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 7.72
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Sep-23	9/1/2023	\$ 23.99	20230919095904 LIB EMPLOYEE OLYMPICS SUPPLIES	2193	TERRAZAS RUBY	47525	411044	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 23.99
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Sep-23	9/1/2023	\$ 23.53	20230919095958 LIB EMPLOYEE OLYMPICS SUPPLIES	2193	TERRAZAS RUBY	47526	411044	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 23.53
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Sep-23	9/3/2023	\$ (27.24)	20230918104359 REFUND FOR EMPLOYEE OLYMPIC MEDALS	2193	TERRAZAS RUBY	47531	411044	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ (27.24)
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Sep-23	9/4/2023	\$ 22.27	20230919095809 LIB EMPLOYEE OLYMPICS SUPPLIES	2193	TERRAZAS RUBY	47533	411044	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 22.27
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Sep-23	9/1/2023	\$ 15.02	20230908085813 EMPLOYEE OLYMPICS MEDALS	2193	TERRAZAS RUBY	47493	410546	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 15.02
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Aug-23	8/30/2023	\$ 27.24	20230908090854 EMPLOYEE OLYMPICS MEDALS	2193	TERRAZAS RUBY	47484	410545	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 27.24
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Aug-23	8/9/2023	\$ 52.18	20230815125200 LIB EMPLOYEE OLYMPICS SUPPLIES	2193	TERRAZAS RUBY	47088	408514	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 52.18
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Aug-23	8/4/2023	\$ 11.45	20230815103236 LIB PICNIC - LOUNGE,TUBE,BALL	2193	TERRAZAS RUBY	47084	408503	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 11.45
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Aug-23	8/4/2023	\$ 31.10	20230815105505 LIB PICNIC - HAMMOCK, POOL FLOATS	2193	TERRAZAS RUBY	47085	408503	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 31.10
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Aug-23	8/4/2023	\$ 9.90	20230815102512 LIB COMPANY PICNIC POOL FLOATS	2193	TERRAZAS RUBY	47081	408497	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 9.90
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	3 - TRAVEL & TRAINING		Sep-23	9/7/2023	\$ 92.43	20230915171514 ML EMPLOYEE OLYMPICS LODGING	2691	SEGER, TOLAN L	47548	411116	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 92.43
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	3 - TRAVEL & TRAINING		Sep-23	9/7/2023	\$ 92.43	20230915171731 ML EMPLOYEE OLYMPICS LODGING	2822	WAGNER, CHRISTOPHER M	47549	411116	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 92.43
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES		Dec-23	12/31/2023	\$ 991.06	TX FRNG-EMPLOYEE GIFTS			0	418771 DEC 23 - TAXABLE FRINGE	General Ledger	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 991.06	
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES		Nov-23	11/16/2023	\$ 617.32	20231130173304 ML CHRISTMAS PARTY SCREW DRIVERS	4351	RAUSCH, THEODORE J	48724	416050	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 617.32
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES		Sep-23	9/30/2023	\$ 354.28	TX FRNG-EMPLOYEE GIFTS			0	412435 SEPT 23 - TAXABLE FRINGE	General Ledger	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 354.28	
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES		Aug-23	8/22/2023	\$ 637.19	85718 SPEC EMPLOYEE OLYMPICS TEE'S	969	JF BEAVER ADVERTISING	133567	410118	Invoice	Accounts Payable	11-Administration and Gen Employee/Other Activities-Disallowed (Golf Tour, etc.)		100%	\$ (637.19)		\$ -
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES		Aug-23	8/30/2023	\$ 2,687.55	10804 EMBROIDERY POLO'S	4121	VERKUS SIGNS LLC	1038542	410113	Invoice	Accounts Payable	11-Administration and Gen Employee/Other Activities-Disallowed (Golf Tour, etc.)		100%	\$ (2,687.55)		\$ -
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES		Aug-23	8/10/2023	\$ 635.75	85666 BEACH TOWELS LIBERAL CO PICNIC	969	JF BEAVER ADVERTISING	1038425	408570	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 635.75
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES		Jul-23	7/31/2023	\$ 141.89	TX FRNG-EMPLOYEE GIFTS			0	408271 TAXABLE FRINGE - JUL23	General Ledger	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 141.89	
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES		Jul-23	7/26/2023	\$ 300.00	20230803092205 COMPANY PICNIC-LIBERAL	2193	TERRAZAS RUBY	46893	407807	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 300.00
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	15 - MISCELLANEOUS		Dec-23	12/9/2023	\$ 50.00	20240102111437 SPEC CHRISTMAS PARTY RETIREE GIFTS	1493	PATTERSON, MELANIE A	49023	417769	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 50.00
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Dec-23	12/26/2023	\$ 7.34	20240104105326 CREAMER	2193	TERRAZAS RUBY	49055	418100	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 7.34
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Dec-23	12/8/2023	\$ 86.92	20240102111101 SPEC CHRISTMAS PARTY SNACKS	1644	GILLESPIE, NATHAN WILLIAM	49006	417769	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 86.92
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Dec-23	12/27/2023	\$ 194.63	1542176 SPEC OFFICE FOOD/DRINK SUPPLIES	196	PRAIRIE FIRE COFFEE ROASTERS	1039188	417751	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 194.63
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Dec-23	12/12/2023	\$ 85.70	20231227142211 BREAKROOM DRINKS	1493	PATTERSON, MELANIE A	48929	417549	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 85.70
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Dec-23	12/15/2023	\$ 113.67	20231221174801 BREAKROOM DRINKS	4351	RAUSCH, THEODORE J	48917	417498	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 113.67
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Dec-23	12/13/2023	\$ 222.08	20231218153621 COFFEE	4351	RAUSCH, THEODORE J	48890	417193	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 222.08
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Dec-23	12/6/2023	\$ 274.00	20231219122900 WATER FOR ML OFFICE	4351	RAUSCH, THEODORE J	48871	417037	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 274.00
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE		Dec-23	12/12/2023	\$ 82.75	20231218153729 BREAKROOM DRINKS	4351	RAUSCH, THEODORE J	48869	417037	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 82.75





Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2023

Division	Account	Account Desc	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. in Exhibit 3 ('AMOUNT less 'EXCLUDED')
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	2 - LABOR (Pre2015 incld LBR-2 OH-25 FLT-26)	Sep-23	9/30/2023	\$ 936.00		LABOR DISTRIBUTION-SPEC E			0	412360	Period-End Labor	Payroll/Labor	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	936.00
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Dec-23	12/31/2023	\$ 175.00		Miscellaneous Charges			0	416336	Miscellaneous Charge	Utility Billing	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	175.00
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES	Dec-23	12/31/2023	\$ 150.00		Miscellaneous Charges			0	416331	Miscellaneous Charge	Utility Billing	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	150.00
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jun-23	6/30/2023	\$ 1.32		CORRECT USE TAX INV 202306061441009			0	406584	CORRECT USE TAX INV 202306061441009	General Ledger	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	1.32
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	May-23	5/17/2023	\$ 193.83	20230525135722	BREAKROOM DRINKS	4252	SETTLE, CHASE N	45926	403233	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	193.83
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Apr-23	4/20/2023	\$ 141.59	20230426133708	STAFF DRINKS	4252	SETTLE, CHASE N	45588	401232	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	141.59
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Apr-23	4/19/2023	\$ 185.57		1480447 COFFEE, CAPPUCCINO, HOT CHOCOLATE-LIBERA	196	PRAIRIE FIRE COFFEE ROASTERS	1037632	400804	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	185.57
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Mar-23	3/24/2023	\$ 200.34	20230410113401	SODA MISC DRINKS	1493	PATTERSON, MELANIE A	45386	400117	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	200.34
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Mar-23	3/27/2023	\$ 7.34	20230406115040	CREAMER FOR OFFICE	2193	TERRAZAS RUBY	45395	400117	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	7.34
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Apr-23	4/5/2023	\$ 84.96		1476782 SUGAR, CREAMER & COFFEE - LIBERAL	196	PRAIRIE FIRE COFFEE ROASTERS	1037526	399939	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	84.96
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Mar-23	3/22/2023	\$ 123.16	20230329105209	WAREHOUSE DRINKS	4252	SETTLE, CHASE N	45240	399247	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	123.16
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Mar-23	3/22/2023	\$ 72.63		1473330 COFFEE - LIBERAL	196	PRAIRIE FIRE COFFEE ROASTERS	1037443	398902	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	72.63
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Mar-23	3/13/2023	\$ 7.98	20230316154520	CREAMER	4102	MICHEL, ROSA	45107	398530	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	7.98
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Mar-23	3/14/2023	\$ 157.85	20230316154234	COFFEE	4252	SETTLE, CHASE N	45124	398530	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	157.85
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Mar-23	3/8/2023	\$ 131.83		1469821 CAPPUCCINO, CREAMER, COFFEE	196	PRAIRIE FIRE COFFEE ROASTERS	1037385	398040	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	131.83
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Feb-23	2/28/2023	\$ 121.56	20230306122417	SOFT DRINKS	4252	SETTLE, CHASE N	44947	397851	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	121.56
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Feb-23	2/22/2023	\$ 72.63		1466177 COFFEE - LIBERAL	196	PRAIRIE FIRE COFFEE ROASTERS	1037299	397074	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	72.63
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Feb-23	2/13/2023	\$ 111.97	20230217094645	SOFT DRINKS	4252	SETTLE, CHASE N	44773	396679	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	111.97
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Feb-23	2/6/2023	\$ 375.71	20230209163607	WATER	4252	SETTLE, CHASE N	44691	396244	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	375.71
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Feb-23	2/9/2023	\$ 141.43		1462666 COFFEE & CREAMER - LIBERAL	196	PRAIRIE FIRE COFFEE ROASTERS	1037207	396236	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	141.43
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jan-23	1/28/2023	\$ 137.28	20230203130138	COFFEE	4252	SETTLE, CHASE N	44619	395856	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	137.28
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jan-23	1/25/2023	\$ 72.63		1459073 COFFEE - LIBERAL	196	PRAIRIE FIRE COFFEE ROASTERS	1037126	395399	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	72.63
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	17 - MEALS-50% DEDUCTIBLE	Jan-23	1/11/2023	\$ 131.97		1455556 CAPPUCCINO & COFFEE - LIBERAL	196	PRAIRIE FIRE COFFEE ROASTERS	1037051	394140	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	131.97
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion	Dec-23	12/29/2023	\$ 148.80	20240110143705	LIB NEW YEARS EVE EMPLOYEE LUNCH	1493	PATTERSON, MELANIE A	49133	418375	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	148.80
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion	Dec-23	12/9/2023	\$ 2,479.50	20240102111437	SPEC CHRISTMAS PARTY MEAL	1493	PATTERSON, MELANIE A	49023	417769	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	2,479.50
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	18 - MEALS-100% DEDUCTIBLE (Publ 535 Exclusion	Dec-23	12/14/2023	\$ 2,873.25		1714 CHRISTMAS PARTY CATERING/VIENUE - ML	3603	GIFP HILL EXCURSIONS LLC	1039103	416834	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	2,873.25
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Sep-23	9/30/2023	\$ 27.53		SPEC HRS-ONLY PTO DIST(Curr Mo Exp-Taken	0		0	412382	Secondary Distribution	Payroll/Labor	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	27.53
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Sep-23	9/30/2023	\$ 55.50		LABOR OVERHEAD-BENEFIT-401K CONTRIB	0		0	412360	Period-End Labor	Payroll/Labor	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	55.50
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Sep-23	9/30/2023	\$ 0.84		LABOR OVERHEAD-BENEFIT-EAP	0		0	412360	Period-End Labor	Payroll/Labor	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	0.84
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Sep-23	9/30/2023	\$ 5.22		LABOR OVERHEAD-BENEFIT-LIFE INS	0		0	412360	Period-End Labor	Payroll/Labor	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	5.22
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Sep-23	9/30/2023	\$ 5.64		LABOR OVERHEAD-BENEFIT-LTD INS	0		0	412360	Period-End Labor	Payroll/Labor	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	5.64
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Sep-23	9/30/2023	\$ 336.27		LABOR OVERHEAD-BENEFIT-MED INS	0		0	412360	Period-End Labor	Payroll/Labor	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	336.27
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Sep-23	9/30/2023	\$ 4.23		LABOR OVERHEAD-BENEFIT-PTO SICK WRK AROU	0		0	412360	Period-End Labor	Payroll/Labor	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	4.23
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Sep-23	9/30/2023	\$ 25.71		LABOR OVERHEAD-PTO ACCR-HOLIDAY	0		0	412360	Period-End Labor	Payroll/Labor	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	25.71
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Sep-23	9/30/2023	\$ 73.44		LABOR OVERHEAD-PTO ACCR-VACATION	0		0	412360	Period-End Labor	Payroll/Labor	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	73.44
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Sep-23	9/30/2023	\$ 14.34		LABOR OVERHEAD-TAX-FICA MC ER	0		0	412360	Period-End Labor	Payroll/Labor	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	14.34
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Sep-23	9/30/2023	\$ 61.32		LABOR OVERHEAD-TAX-FICA SS ER	0		0	412360	Period-End Labor	Payroll/Labor	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	61.32
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	25 - LABOR OVERHEAD (Benefit, PTO, Tax)	Sep-23	9/30/2023	\$ 1.83		LABOR OVERHEAD-TAX-WORK COMP	0		0	412360	Period-End Labor	Payroll/Labor	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	1.83
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	26 - FLEET MANAGEMENT/TRANSPORTATION	Sep-23	9/30/2023	\$ 229.98		VEHICLE/FLEET DISTRIBUTION	0		0	412418	Period-End	Fleet Management	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	229.98
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	52 - DTDIF LABOR (2 >> 52) (Cross-Company)	Sep-23	9/30/2023	\$ 2,662.81		44868 PEC DIRECT LABOR EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	16189	412434	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	2,662.81
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	52 - DTDIF LABOR (2 >> 52) (Cross-Company)	Aug-23	8/31/2023	\$ 168.26		44798 PEC DIRECT LABOR EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	16040	410657	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	168.26
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	55 - DTDIF LABOR OH (25 >> 55) (Cross-Company)	Sep-23	9/30/2023	\$ 2,303.77		44868 PEC LABOR OH EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	16189	412434	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	2,303.77
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	55 - DTDIF LABOR OH (25 >> 55) (Cross-Company)	Aug-23	8/31/2023	\$ 131.68		44798 PEC LABOR OH EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	16040	410657	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ -		\$	131.68

Southern Pioneer Electric Company

Exhibit 12

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties and Fines, and Entertainment Expense - 2023

Division	Account	Account Descs	Activity	Period	Date	Amount	Invoice	Reference	Vendor	Vendor Name	Last Check/Tran	Journal	Journal Desc	Module	Form 7 Line No.	Classification	Exclusion %	Dues, etc. EXCLUDED/ Adjusted Exhibit 3	See Adj Ref Below	Dues, etc. In Exhibit 3 (AMOUNT less 'EXCLUDED')
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	56 - DTP FLEET (26 >> 56) (Cross-Company)		Sep-23	9/30/2023	\$ 932.42	44868 PEC FLEET EXPENSE	300	PIONEER ELECTRIC COOPERATIVE INC	16189	412434	Invoice	Accounts Payable	11-Administration and Gen Employee Activities-Allowed (Christmas Party, etc.)		0%	\$ -		\$ 932.42
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES		Dec-23	12/5/2023	\$ 200.00	20231226113041 SPEC MENS BASKETBALL TEAM FEE	2193	TERRAZAS RUBY	48907	417498	Invoice	Accounts Payable	11-Administration and Gen Employee/Other Activities-Disallowed (Golf Tour, etc.)		100%	\$ (200.00)		\$ -
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES		Sep-23	9/16/2023	\$ 150.00	20231002085408 LIB COED VOLLEYBALL TEAM FEE	2193	TERRAZAS RUBY	47727	411847	Invoice	Accounts Payable	11-Administration and Gen Employee/Other Activities-Disallowed (Golf Tour, etc.)		100%	\$ (150.00)		\$ -
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES		Jul-23	7/14/2023	\$ 100.00	20230714 ML OIL & GAS HOLE SPONSOR/TEAM	3946	MEDICINE LODGE GOLF CLUB	1038191	406935	Invoice	Accounts Payable	11-Administration and Gen Employee/Other Activities-Disallowed (Golf Tour, etc.)		100%	\$ (100.00)		\$ -
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES		Jun-23	6/7/2023	\$ 250.00	20230607-1632 GOLF TOURNAMENT TEAM	1632	MEDICINE LODGE AREA CHAMBER OF COMMERCE	1037930	404118	Invoice	Accounts Payable	11-Administration and Gen Employee/Other Activities-Disallowed (Golf Tour, etc.)		100%	\$ (250.00)		\$ -
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES		May-23	5/10/2023	\$ 35.00	20230510-THOMPSON KEC MGR ASSN GOLF TOURNAMENT FEE - STEVE	9999	KIRK THOMPSON	133159	402145	Invoice	Accounts Payable	11-Administration and Gen Employee/Other Activities-Disallowed (Golf Tour, etc.)		100%	\$ (35.00)		\$ -
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	9 - EMPLOYEE ACTIVITIES		Apr-23	4/3/2023	\$ 400.00	20230403-2730 GOLF TEAM ENTRY CART AND GREEN FEES	2730	SAINTS BOOSTER CLUB INC	1037500	399819	Invoice	Accounts Payable	11-Administration and Gen Employee/Other Activities-Disallowed (Golf Tour, etc.)		100%	\$ (400.00)		\$ -
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Dec-23	12/8/2023	\$ 106.95	20231227125300 FALSE CHARGE WILL BE REFUNDED	1644	GILLESPIE, NATHAN WILLIAM	48985	417769	Invoice	Accounts Payable	11-Administration and Gen N/A - 100% Exclusion		100%	\$ (106.95)		\$ -
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Dec-23	12/8/2023	\$ 106.95	20231227125648 FALSE CHARGE WILL BE REFUNDED	1644	GILLESPIE, NATHAN WILLIAM	48986	417769	Invoice	Accounts Payable	11-Administration and Gen N/A - 100% Exclusion		100%	\$ (106.95)		\$ -
1 - Southern	930.4	EMPLOYEE SOCIALS-XMAS/OTHER	1 - MATERIAL & SUPPLIES		Dec-23	12/8/2023	\$ 427.80	20231227144457 FALSE CHARGE WILL BE REFUNDED	1644	GILLESPIE, NATHAN WILLIAM	49016	417769	Invoice	Accounts Payable	11-Administration and Gen N/A - 100% Exclusion		100%	\$ (427.80)		\$ -
<b>Total</b>							<b>\$ 282,864.19</b>											<b>\$ (163,136.75)</b>		<b>\$ 119,727.44</b>
																				\$ 0.00

Summaries:

Total by GL Account	Trial Balance	Diff	Excluded	Included
426.1 DONATIONS	\$ 29,646.77	\$ 29,646.77	\$ -	\$ -
426.13 SCHOLARSHIP AWARDS	\$ 26,000.00	\$ 26,000.00	\$ -	\$ -
426.3 PENALTIES	\$ 27.20	\$ 27.20	\$ -	\$ -
588.4 DISTR OP-ADV, DUES, PROMO, ENTERTMNT	\$ 906.00	\$ 906.00	\$ -	\$ 513.00
905.4 CUSTOMER RECORDS-ADV, DUES, PROMO, ENTER	\$ 2,993.71	\$ 2,993.71	\$ -	\$ -
907.4 DNU-KEY ACCOUNT SPECIAL EVENTS/ACTIVITE	\$ 20,065.23	\$ 20,065.23	\$ -	\$ -
908.4 CUST SV & INFO-ADV, DUES, PROMO, ENTERTN	\$ 3,732.11	\$ 3,732.11	\$ -	\$ 113.75
910.5 SAFETY FEST EXPENSES	\$ 134.30	\$ 134.30	\$ -	\$ -
910.11 YOUTH TOURS (EXPENSE, NOT AWARDS)	\$ 25,033.49	\$ 25,033.49	\$ -	\$ 11,410.47
910.12 SCHOLARSHIP EXPENSE (OTHER THAN AWARDS)	\$ 8,497.84	\$ 8,497.84	\$ -	\$ 3,800.26
912 DEMONSTRATION & SELLING (PROMOTION)	\$ 16,223.36	\$ 16,223.36	\$ -	\$ -
912.2 FAIRS EXPENSE	\$ 1,404.96	\$ 1,404.96	\$ -	\$ 3,557.67
912.3 TAILGATING EXPENSE	\$ 9,126.53	\$ 9,126.53	\$ -	\$ -
921.4 ADMIN-ADV, DUES, PROMO, ENTERTMNT(ADMIN EE	\$ 702.00	\$ 702.00	\$ -	\$ 276.00
930.1 GENERAL ADVERTISING EXPENSE	\$ 22,223.64	\$ 22,223.64	\$ -	\$ 4,522.71
930.23 DUES FOR SPEC MEMBERSHIPS	\$ 84,187.32	\$ 84,187.32	\$ -	\$ 41,943.60
930.4 EMPLOYEE SOCIALS-XMAS/OTHER	\$ 31,961.73	\$ 31,961.73	\$ -	\$ 26,730.29
<b>Total by GL Account</b>	<b>\$ 282,864.19</b>	<b>\$ 282,864.19</b>	<b>\$ (163,136.75)</b>	<b>\$ 119,727.44</b>

Total by Form 7 Line No.	Ref to Exh 3, Adj 2	Included
6-Distribution Expense-Operation	\$ (393.00)	\$ 513.00
7-Distribution Expense-Maintenance	\$ -	\$ -
8-Customer Accounts Expense	\$ (2,993.71)	\$ -
9-Customer Service and Informational Expense	\$ (42,138.49)	\$ 15,324.48
10-Sales Expense	\$ (26,754.85)	\$ 3,557.67
11-Administration and General Expense	\$ (65,600.09)	\$ 73,472.60
19-Other Deductions	\$ (28,814.28)	\$ 26,859.69
<b>Total by Form 7 Line No.</b>	<b>\$ (163,136.75)</b>	<b>\$ 119,727.44</b>

Total by Classification	Exclusion %	Included
Advertising-General/Sponsorship	100%	\$ (46,205.27)
Advertising-Help Wanted	0%	\$ 120.00
Donations (including labor)	50%	\$ 91,213.27
Dues	50%	\$ 83,352.82
Employee Activities-Allowed (Christmas Party, etc.)	0%	\$ 26,730.29
Employee/Other Activities-Disallowed (Golf Tour, etc.)	100%	\$ 4,967.37
N/A - 0% Exclusion	0%	\$ 21.77
N/A - 100% Exclusion	100%	\$ (641.70)
Penalties	100%	\$ (27.20)
Promotional Items/Activities	100%	\$ (23,011.79)
Public Service (Advertising and Other)	0%	\$ 4,572.71
<b>Total by Classification</b>		<b>\$ (163,136.75)</b>

# **EXHIBIT 13**

## **Proposed Tariff Sheets**

Clean and Redline Versions

**THE STATE CORPORATION COMMISSION OF KANSAS**

Index No. 1

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: General Rate Index

Replacing Schedule General Rate Index Sheet 1  
 Which was filed July 27, 2023

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

GENERAL RATE INDEX

<u>DESCRIPTION</u>	<u>SCHEDULE</u>	<u>INDEX NO.</u>
General Rate Index .....	General Rate Index .....	1
Residential .....	24-RS .....	2
Held For Future Use .....	N/A .....	3
General Service-Small .....	24-GSS .....	4
General Service-Large .....	24-GSL .....	5
General Service-Space Heating .....	24-Rider No. 1 .....	6
Industrial Service .....	24-IS .....	7
Industrial Service, Interruptible .....	24-INT .....	8
Economic Development Rider <b>(FROZEN)</b> .....	13-EDR .....	9
Real-Time Price Program .....	13-RTP .....	10
Held For Future Use .....	N/A .....	11
Private Area/Street Lighting <b>(FROZEN)</b> .....	24-PAL-SL-I .....	12
Decorative Security Lighting <b>(FROZEN)</b> .....	24-DOL-I .....	13
Private Area Lighting <b>(FROZEN)</b> .....	24-PAL-I .....	14
Street Lighting <b>(FROZEN)</b> .....	24-SL-I .....	15
Street Lighting, Ornamental Vapor <b>(FROZEN)</b> .....	24-OSL-V-I .....	16
LED Lighting .....	24-LED .....	17
Sub-Transmission and Transmission Service .....	24-STR .....	18
Municipal Service .....	24-M-I .....	19
Water Pumping, Municipal .....	24-WP .....	20
Irrigation Service .....	24-IP-I .....	21
Temporary Service .....	24-CS .....	22
Energy Cost Adjustment .....	13-ECA .....	23
Net Metering Rider .....	20-NM .....	24
Parallel Generation Rider – Qualifying Facility .....	13-PGS-QF .....	24
Parallel Generation Rider – Renewable .....	13-PGS-R .....	24
Local Access Delivery Service .....	24-LAC .....	25
Property Tax Rider .....	24-PTR .....	26

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

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

By \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 24-RS

Replacing Schedule 23-RS Sheet 1  
 Which was filed July 27, 2023

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>	\$14.67 per meter per month.	\$14.67 per meter per month.
<u>Delivery Charge</u>		
<u>Summer</u>		
All kWh	\$0.14691 per kWh.	\$0.14691 per kWh.
<u>Winter</u>		
0 – 800 kWh	\$0.13591 per kWh.	\$0.13591 per kWh.
801 – 5800 kWh	\$0.13591 per kWh.	\$0.11815 per kWh.
5801 kWh and above	\$0.13591 per kWh.	\$0.13591 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 \_\_\_\_\_  
                     Chantry C. Scott   Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 24-RS

(Name of Issuing Utility)

Replacing Schedule 23-RS Sheet 2

Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 24-GSS

Replacing Schedule 24-GSS Sheet 1

Which was filed July 27, 2023

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

\$22.74 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

\$0.11180 per kWh

\$0.12280 per kWh

Minimum

The minimum bill shall be the customer charge.

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-GSS

Replacing Schedules 23-GSS Sheet 2  
Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 24-GSL

Replacing Schedule 23-GSL Sheet 1

Which was filed July 27, 2023

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

\$0.09215 per kWh

\$0.09215 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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 24-GSL

Replacing Schedule 23-GSL Sheet 2

Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 24-Rider No. 1

Replacing Schedule 23-Rider No. 1 Sheet 1

Which was filed July 27, 2023

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 \$0.08421 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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-Rider No. 1

Replacing Schedule 23-Rider No. 1 Sheet 2  
Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 24-IS

(Name of Issuing Utility)

Replacing Schedule 23-IS Sheet 1

Which was filed July 27, 2023

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

\$0.08424 per kWh

\$0.08424 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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 24-IS

(Name of Issuing Utility)

Replacing Schedule 23-IS Sheet 2

Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 24-INT

Replacing Schedule 23-INT Sheet 1

Which was filed July 27, 2023

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
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Interruptible

All kW of billing demand	\$7.00 per month	\$7.00 per month
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Penalty

All kW of billing demand	\$31.24 per month	\$31.24 per month
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Delivery Charge

All kWh per month	\$0.08424 per kWh	\$0.08424 per kWh
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Issued \_\_\_\_\_  
Month Day Year

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 24-INT

Replacing Schedule 23-INT Sheet 2

Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 24-INT

Replacing Schedule 23-INT Sheet 3

Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-INT

Replacing Schedule 23-INT Sheet 4  
Which was filed July 27, 2023

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.

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Chantry C. Scott Executive VP/CFO

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)

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

Sheet 1 of 2 Sheets

ECONOMIC DEVELOPMENT RIDER  
**(FROZEN)**

PURPOSE

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

AVAILABILITY

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

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

APPLICABILITY

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

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

RATE DISCOUNT

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

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By Randall D. Magnison Executive VP-Assistant 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.

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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.

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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<sub>h</sub> 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.

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Schedule: 13-RTP

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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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.

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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.

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PRICE DISPATCH AND CONFIRMATION

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

INTERRUPTIBLE CUSTOMERS

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

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.

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Replacing Schedule ORIGINAL Sheet 5

Which was filed INITIAL

SERVICE AREA

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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.

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Schedule: 24-PAL-SL-I

Replacing Schedule 23-PAL-SL-I Sheet 1  
 Which was filed July 27, 2023

SERVICE AREA  
 (Territory to which schedule is applicable)

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

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PRIVATE AREA/STREET LIGHTING  
(FROZEN)

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.

No additional lamps will be installed or replaced under this schedule after the effective date of July 14, 2020.

NET MONTHLY RATE

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

See Unmetered Facilities Table.

Plus

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

ENERGY COST ADJUSTMENT

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

SPECIAL TERMS AND CONDITIONS

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

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

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

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SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 24-PAL-SL-I

Replacing Schedule 23-PAL-SL-I Sheet 2

Which was filed July 27, 2023

SERVICE AREA

(Territory to which schedule is applicable)

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

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

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

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

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

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

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

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

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

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Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-PAL-SL-I

Replacing Schedule 23-PAL-SL-I Sheet 3  
 Which was filed July 27, 2023

SERVICE AREA  
(Territory to which schedule is applicable)

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

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

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

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

1. The existing units must have been in place five (5) or more years.
2. The Company shall replace at the specified option under the rate table for existing Company-owned luminaries and brackets with similar equipment providing higher lumen ratings. The appropriate rates for the fixtures with higher illumination will apply.

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

**SPECIAL PROVISIONS**

A. Residential Subdivision Street Lighting

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

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

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(Name of Issuing Utility)

Schedule: 24-PAL-SL-I

Replacing Schedule 23-PAL-SL-I Sheet 4

Which was filed July 27, 2023

SERVICE AREA

(Territory to which schedule is applicable)

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

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**B. 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

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By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-PAL-SL-I

Replacing Schedule 23-PAL-SL-I Sheet 5  
Which was filed July 27, 2023

**SERVICE AREA**

(Territory to which schedule is applicable)

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

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**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	\$13.58	-	-	-	\$6.84
150W P.A.L.	13,500	60	\$21.36	-	-	-	\$9.90
200W P.A.L.	22,000	80	\$24.86	-	\$18.63	-	\$12.67
<u>On New Pole (Wood)</u>							
100W P.A.L.	7,920	40	\$20.82	-	-	-	\$7.31
150W P.A.L.	13,500	60	\$24.22	-	-	-	\$10.07
200W P.A.L.	22,000	80	\$27.03	-	-	-	\$12.80
<b>FLOOD LIGHTS</b>							
<u>On Existing Pole</u>							
150W Flood	13,500	60	\$24.53	-	-	-	\$10.10
400W Flood	45,000	160	\$48.41	-	\$36.13	-	\$24.44
1000W Flood M.H.	110,000	402	\$82.59	-	-	-	\$59.30
<u>On New Pole (Wood)</u>							
150W Flood	13,500	60	\$27.17	-	-	-	\$10.30
400W Flood	45,000	160	\$50.46	-	-	-	\$24.62
1000W Flood M.H.	110,000	402	\$102.44	-	-	-	\$58.15
<b>STREET LIGHT</b>							
<u>On Existing Pole</u>							
100W P.A.L. Fixture	7,920	40	\$14.77	-	-	-	\$6.93
150W P.A.L. Fixture	13,500	60	\$18.30	-	-	-	\$9.69
200W P.A.L. Fixture	22,000	80	\$22.91	-	-	-	\$12.53
<u>On New Pole (Wood)</u>							
100W P.A.L. Fixture	7,920	40	\$20.82	-	-	-	\$7.31
150W P.A.L. Fixture	13,500	60	\$24.22	-	-	-	\$10.07
200W P.A.L. Fixture	22,000	80	\$27.03	-	-	-	\$12.80
<b>STREET LIGHT</b>							
<u>On Existing Pole</u>							
100W Cobra Head	7,920	40	\$14.77	-	-	-	\$6.93
150W Cobra Head	13,500	60	\$18.30	-	-	-	\$9.69
200W Cobra Head	22,000	80	\$22.91	-	-	-	\$12.53
250W Cobra Head	27,000	100	\$26.00	-	-	-	\$15.31
400W Cobra Head	45,000	160	\$34.26	-	-	-	\$23.50
<u>On New Pole (Wood)</u>							
100W Cobra Head	7,920	40	\$23.89	-	-	-	\$7.51
150W Cobra Head	13,500	60	\$26.88	-	-	-	\$10.28
200W Cobra Head	22,000	80	\$29.27	-	-	-	\$12.96
250W Cobra Head	27,000	100	\$33.32	-	-	-	\$16.22
400W Cobra Head	45,000	160	\$41.59	-	-	-	\$24.39
<u>On New Pole (Steel)</u>							
100W Cobra Head	7,920	40	\$35.75	-	-	-	\$8.32
150W Cobra Head	13,500	60	\$38.73	-	-	-	\$11.06
200W Cobra Head	22,000	80	\$42.01	-	-	-	\$13.80
250W Cobra Head	27,000	100	\$47.62	-	-	-	\$16.75
400W Cobra Head	45,000	160	\$55.84	-	-	-	\$24.92

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

\*\* Investment Options A and E are not available to new customers after July 14, 2020.

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 24-DOL-I

Replacing Schedule 23-DOL-I Sheet 1

Which was filed July 27, 2023

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  
**(FROZEN)**

AVAILABILITY

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

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

No additional lamps will be installed or replaced under this schedule after the effective date of July 14, 2020.

NET MONTHLY BILL

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

See Unmetered Facilities Table.

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

ENERGY COST ADJUSTMENT

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

SPECIAL TERMS AND CONDITIONS

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

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

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Month Day Year

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 24-DOL-I

Replacing Schedule 23-DOL-I Sheet 2  
 Which was filed July 27, 2023

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 \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 24-DOL-I

(Name of Issuing Utility)

Replacing Schedule 23-DOL-I Sheet 3

Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-DOL-I

Replacing Schedule 23-DOL-I Sheet 4  
 Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-DOL-I

Replacing Schedule 23-DOL-I Sheet 5  
Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 24-DOL-I

Replacing Schedule 23-DOL-I Sheet 6  
 Which was filed July 27, 2023

SERVICE AREA  
 (Territory to which schedule is applicable)

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

Sheet 6 of 6 Sheets

**MONTHLY RATE – UNMETERED FACILITIES TABLE**

**INVESTMENT OPTIONS**

Style/Lamp	Lumens	Monthly kWh	INVESTMENT OPTIONS				
			<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	\$25.79	-	-	-	\$4.55
100W HPS	7,920	40	\$39.01	-	\$23.56	-	\$8.81
250W HPS	27,000	100	\$47.11	-	-	-	\$17.18
<b>SINGLE GLOBE</b>							
35W HPS	2,205	14	\$20.13	-	-	-	\$4.16
70W HPS	5,670	28	\$33.48	-	-	-	\$6.88
100W HPS	7,920	40	\$35.42	-	-	-	\$8.58
150W HPS	13,500	60	\$38.40	-	-	-	\$11.34
<b>MULT GLOBE</b>							
70W HPS (5)	28,350	140	\$92.51	-	-	-	\$25.70
100W HPS (5)	39,600	200	\$101.86	-	-	-	\$33.82
150W HPS (5)	67,500	300	\$116.50	-	-	-	\$47.21
<b>LANTERN</b>							
35W HPS	2,025	14	\$23.35	-	-	-	\$4.40
100W HPS	7,920	40	\$41.91	-	-	-	\$8.99
250W HPS	27,000	100	\$51.70	-	-	-	\$17.34
<b>SHOEBOX</b>							
100W HPS	7,920	40	\$48.51	-	-	-	\$9.43
250W HPS	27,000	100	\$58.15	-	-	-	\$17.78
400W HPS	45,000	160	\$67.19	-	-	-	\$26.29
800W HPS	90,000	320	\$99.63	-	-	-	\$49.34

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

\*\* Investment Options A and E are not available to new customers after July 14, 2020.

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

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

By \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 24-PAL-I

(Name of Issuing Utility)

Replacing Schedule 23-PAL-I Sheet 1

Which was filed July 27, 2023

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	\$16.41	\$196.92	\$13.58	\$162.96
400	200	151	80	\$33.58	\$402.96	\$24.86	\$298.32
400 (Flood)	150	151	60	\$35.70	\$428.40	\$24.53	\$294.36
1000 (Flood)	400	355	160	\$72.28	\$867.36	\$48.41	\$580.92

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

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Month Day Year

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 24-PAL-I

Replacing Schedule 23-PAL-I Sheet 2

Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-PAL-I

Replacing Schedule 23-PAL-I Sheet 3  
Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.

Schedule: 24-SL-I

(Name of Issuing Utility)

Replacing Schedule 23-SL-I Sheet 1

Which was filed July 27, 2023

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	\$7.68	\$92.16
<u>Mercury Vapor</u>			
7000 lumen lamps (clear)	63	\$17.06	\$204.72

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

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

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Month Day Year

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-SL-I

Replacing Schedule 23-SL-I Sheet 2  
Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 24-OSL-V-I

Replacing Schedule 23-OSL-V-I Sheet 1  
 Which was filed July 27, 2023

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	\$17.59	\$211.08	\$14.77	\$177.24
250	150	95	60	\$22.60	\$271.20	\$18.30	\$219.60
400	200	151	80	\$31.62	\$379.44	\$22.91	\$274.92

Lamps will normally be controlled by a photo-cell operating lamp from dusk to dawn (approximately 4,000 hours per year). The above rates are to be billed in twelve (12) equal monthly installments based upon lamp size indicated. Lamps shall be enclosed in fixtures designated by the Company and supported upon wood poles with up to six (6) foot mast arms. Mounting heights will be at levels recommended by unit manufacturer for proper light distribution.

ENERGY COST ADJUSTMENT

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

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

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

By \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 24-OSL-V-I

Replacing Schedule 23-OSL-V-I Sheet 2

Which was filed July 27, 2023

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 traffic ways where the distance between units does not exceed one hundred seventy-five (175) feet and residential areas where spacing does not exceed three hundred (300) feet.

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

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

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

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

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

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

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

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

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

Effective \_\_\_\_\_  
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By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-OSL-V-I

Replacing Schedule 23-OSL-V-I Sheet 3  
Which was filed July 27, 2023

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 traffic ways so long as such extensions are contiguous to existing installations and provided that such extensions meet the requirements under paragraph (a).

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

MINIMUM MONTHLY CHARGE

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

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 24-LED

Replacing Schedule 23-LED Sheet 1

Which was filed July 27, 2023

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

LED LIGHTING

**AVAILABILITY**

LED Lighting is available to all individuals, businesses, municipalities or other governmental subdivisions, school districts, unincorporated communities for unmetered lighting of private areas, security, public streets, major highways, public grounds or private parking lots, etc. throughout the Company's certificated service area.

**APPLICABILITY**

This LED Lighting schedule is applicable to all new Company-owned, installed, operated and maintained LED lighting or LED lighting installed by Company to replace MV, HPS or MH lamps, Company-owned or Customer-owned, previously installed under Commission-approved schedules for Private Area/Street Lighting, Security (Decorative) Lighting Service, Controlled Private Area Lighting, Street Lighting Service Dusk to Dawn, and Vapor Street Lighting System-Ornamental System, which are CLOSED to new services or fixture replacement.

**CHARACTER OF SERVICE**

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

**EXPLANATION OF ACRONYMS & DEFINITIONS**

LED – Light Emitting Diode

MV – Mercury Vapor

HPS – High Pressure Sodium

MH – Metal Halide

**GENERAL**

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

**TERMS OF PAYMENT**

As per Schedule DPC.

Issued \_\_\_\_\_  
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By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 24-LED

(Name of Issuing Utility)

Replacing Schedule 23-LED Sheet 2

Which was filed July 27, 2023

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

**TERMS AND CONDITIONS**

The following terms and conditions are intended to apply generally.

1. LED fixture available to customers for installation for unmetered lighting of private areas, security, public streets, major highways, public grounds or private parking lots, etc. shall be solely determined by the Company on the basis of their quality, capital costs, maintenance costs, availability, customer acceptance and other factors.
2. The Company reserves the right to approve or disapprove any special lighting or wiring system, so requested.
3. The Company will own, erect, operate and maintain all LED lighting equipment located in public right-of-ways or on private property in accordance with its standard specifications and costing practices.
4. Line extensions to serve LED light(s) on customer's premises will be in accordance with the Company's line extension policy currently on file with the Kansas Corporation Commission, except for as follows:
  - a. Extension of primary voltage lines – regardless of length or if located overhead or buried, will be treated as a doubtful extension and customer will pay all actual cost for such extension (conductor, poles, etc.) as agreed to in applicable service contract.
  - b. Extension of overhead secondary voltage lines – the Company will provide up to 175 feet and one standard pole, as defined by the Company that meets the lighting use type, at no additional cost to customer. The actual cost of any excess of 175 feet or a non-standard pole, as defined by the Company and requested by the customer, will be paid by customer as agreed to in applicable service contract.
  - c. Extension of underground secondary voltage lines – the Company will provide at no cost to the customer up to 175 feet of direct burial underground wiring. Customer will be responsible for all cost in excess of 175 feet and installation of underground circuits subject to Company inspection, as agreed to in applicable service contract.
5. The customer will provide the Company, free of charge, the necessary permits, rights of way and excavations or paving cuts necessary for installation and operation of LED lighting located on customer's property.
6. Maintenance of the Company-owned and provided LED light(s) and equipment on customer's property are performed during normal working hours within a reasonable period following notification by the customer of the need for such service. Permission is given Company to enter the customer's premises at all reasonable times for the purpose of inspecting and maintaining its equipment.
7. It shall be the customer's responsibility to notify the Company when the lighting system is not working on the customer's premises.
8. It is the customer's responsibility to assist with detecting and reporting failures and malfunctions to the Company and, when such failures are due to vandalism, mischief or a violation of traffic laws or other ordinances, to assist the Company in identifying the responsible party.

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 24-LED

(Name of Issuing Utility)

Replacing Schedule 23-LED Sheet 3

Which was filed July 27, 2023

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

9. Where applicable, LED lights shall be controlled by a photoelectric controller providing dusk to dawn service.
10. If due to any reasons cities, municipalities and governmental agencies decide to install LED lighting to meet their specifications and necessities, a special contract with the appropriate rate will be issued by the Company as dictated by franchise or special agreements.
11. Where two (2) luminaires are supported from the same new standard, the tariff charged for the first light will be for a *new* wooden or steel pole with a light and the tariff charge for the second light will be as if on an existing pole. Where two (2) luminaires are supported from the same *existing* standard, the tariff charge for the first and second light will be as if each were on an existing wooden or steel pole.
12. Relocation of Fixtures: The Company shall, at the customer's request, relocate a Company-owned light, pole or standard at the customer's expense if located on private right-of-way, if on Public right-of-way, the law of the State of Kansas will govern.
13. Upgrade of Existing Fixtures: The Company shall, upon the request of the customer, upgrade existing LED lighting to provide higher levels of illumination under the following conditions:
  - a. The Company shall replace existing Company-owned LED lighting with similar equipment providing higher lumen ratings. The appropriate rates for the fixtures with higher illumination will apply.
  - b. Additionally, the customer will be assessed a special charge if he/she should request an existing LED fixture be replaced with higher lumen output before two (2) years elapsed since the date of installation. This fee is to cover the unamortized cost of the existing LED fixture and equipment, and will be determined at the time of request.
14. Termination: The customer will be assessed a special charge if service is terminated, per customer request, before two (2) years elapsed since the date of installation. The special charge is to cover the prorated balance of the contract amount. All or part of the payment requirement may be waived by the Company if a successor, in effect, immediately assumes payment responsibility for the predecessor's remaining contractual obligation by continuing LED lighting.
15. Disconnection: When a customer requests that a LED lighting unit be disconnected before two (2) years have elapsed since the date of installation, the Company may require the customer to reimburse the Company for the life of the value of the street lighting facilities removed, plus the cost of removal less the salvage value thereof.
16. Seasonal or Construction Lighting – This tariff is not intended for seasonal, construction or temporary lighting. Agreements with customers recovering company costs for such installations will be reviewed and made on a case by case basis.

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-LED

Replacing Schedule 23-LED Sheet 4  
 Which was filed July 27, 2023

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

**BILLING AND PAYMENT**

The Company shall render a bill at approximately 30-day intervals during the Company’s normal billing process as outlined in the following tables.

LED LIGHTING			
Device Light Type	Replaces HPS Equivalent	LED Tariff Rate <sup>1</sup>	
48 W LED – Existing Pole	100 W HPS	\$12.76	Per Light, Per Mo.
108 W LED – Existing Pole	200 W HPS	\$21.41	Per Light, Per Mo.
215 W LED – Existing Pole	400 W HPS	\$31.27	Per Light, Per Mo.
48 W LED – New Wood Pole	100 W HPS	\$20.00	Per Light, Per Mo.
108 W LED – New Wood Pole	200 W HPS	\$27.77	Per Light, Per Mo.
215 W LED – New Wood Pole	400 W HPS	\$38.60	Per Light, Per Mo.
108 W LED – New Steel Pole	200 W HPS	\$40.51	Per Light, Per Mo.
215 W LED – New Steel Pole	400 W HPS	\$52.85	Per Light, Per Mo.

LED FLOOD LIGHTING			
Device Light Type	Replaces HPS/MH Equivalent	LED Tariff Rate <sup>1</sup>	
43 W LED – Existing Pole	150 W HPS	\$15.95	Per Light, Per Mo.
140 W LED – Existing Pole	400 W HPS	\$24.43	Per Light, Per Mo.
459 W LED – Existing Pole	1000 W MH	\$50.85	Per Light, Per Mo.
43 W LED – New Wood Pole	150 W HPS	\$18.59	Per Light, Per Mo.
140 W LED – New Wood Pole	400 W HPS	\$26.48	Per Light, Per Mo.
459 W LED – New Wood Pole	1000 W MH	\$70.70	Per Light, Per Mo.

<sup>1</sup> – LED Tariff Rate does not include the Commission-approved ECA charge and Property Tax Surcharge.

**ENERGY COST ADJUSTMENT**

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

**PROPERTY TAX SURCHARGE**

The energy used (kWh used by each fixture) is subject to the Commission-approved Property Tax Surcharge Rider.

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-STR

Replacing Schedule 23-STR Sheet 1  
Which was filed July 27, 2023

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 @ \$0.00207 per kWh
3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.
4. LOCAL ACCESS CHARGE @ \$4.34 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 @ \$0.00207 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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-STR

Replacing Schedule 23-STR Sheet 2  
 Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-STR

Replacing Schedule 23-STR Sheet 3  
Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 24-M-I

(Name of Issuing Utility)

Replacing Schedule 23-M-I Sheet 1

Which was filed July 27, 2023

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

\$14.67 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

\$0.13307 per kWh

\$0.14407 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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-WP

Replacing Schedule 23-WP Sheet 1  
Which was filed July 27, 2023

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

\$0.12213 per kWh for kWh on bills dated November 1 to June 30, inclusive.  
\$0.13313 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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 24-IP-I

(Name of Issuing Utility)

Replacing Schedule 23-IP-I-Revision 1 Sheet 1

Which was filed July 27, 2023

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 cycles, single or three phase, at available voltage.

NET MONTHLY BILL

Demand Charge

Per horsepower connected \$3.17

plus

Customer Charge

Line extension charge, if any, as per Schedule R&R Extensions.

plus

Delivery Charge\*

For all bills dated  
November 1 through June 30 inclusive, per kWh \$0.09923

For all bills dated  
July 1 through October 31 inclusive, per kWh \$0.11023

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

MINIMUM ANNUAL DEMAND CHARGE

\$38.01 per horsepower connected per year, paid in twelve (12) monthly installments.

The period covered by the Minimum Annual Demand Charge shall begin at 12:01 a.m. on January 1<sup>st</sup> and end at midnight on the following December 31<sup>st</sup>. Should the customer wish to disconnect or down rate the service, it is the customer's responsibility to notify the Company of its intent at least five (5) business days prior to January 1<sup>st</sup> of the upcoming calendar year to avoid the Minimum Annual Demand Charge.

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 24-IP-I

Replacing Schedule 23-IP-I-Revision 1 Sheet 2

Which was filed July 27, 2023

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 2 of 2 Sheets

Should a customer connect a new irrigation service mid-calendar year, the Minimum Annual Demand Charge will be prorated and billed in monthly installments from the time the service is connected through the remainder of such calendar year. However, should a customer request irrigation service mid-calendar year for an existing well previously connected, and which has not been connected during the current calendar year, the Minimum Annual Demand Charge will be billed as though the service connection was as of January 1<sup>st</sup> of the then current calendar year.

CONTRACT MINIMUM

Ten (10) connected horsepower

CONNECTED HORSEPOWER

The connected horsepower shall be that stated by the manufacturer on the nameplate of the motor, or the sum of such ratings if more than one motor is connected for use, or at the option of the Company, by proper test under conditions of maximum operating load.

EXTENSION POLICY

As per Schedule R&R Extensions.

DELAYED PAYMENT

As per Schedule R&R Billing.

TERMS AND CONDITIONS

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

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.

Schedule: 24-CS

(Name of Issuing Utility)

Replacing Schedule 23-CS Sheet 1

Which was filed July 27, 2023

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

\$0.26883 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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

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 Randall D. Magnison Executive VP-Assistant 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 Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO. \_\_\_\_\_

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NM Sheet 1

SERVICE AREA \_\_\_\_\_

Which was filed November 21, 2013

(Territory to which schedule is applicable)

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

Sheet 1 of 6 Sheets

NET METERING RIDER

AVAILABILITY

Net metering service is available under this Net Metering Rider (Rider) at points on the Company's existing electric distribution system, located within its service area, for Customers installing and operating behind the meter renewable distributed generation resources (DG). The net metering service is available to Customer-generators on a first-come, first-served basis until the total rated generating capability of all DG metered interconnections during a calendar year equals or exceeds one percent of the Company's peak load for the previous calendar year. Upon reaching this limit, no further net metering service shall be available for that calendar year. This Rider shall not be available for any electric service schedule allowing for resale. A Customer-generator shall have the alternative option of interconnecting DG under the Company's Renewable Parallel Generation Rider. However, renewable Customer-generators may not change between the Net Metering and Parallel Generation Riders without the prior approval of the Company, and such elections shall not be for periods less than one year.

APPLICABILITY

This Rider is applicable to Customer-generators with a properly completed, signed and approved Company interconnection agreement and that are taking service under the Company's normal retail rate schedules. To determine maximum total allowed applicable DG capacity, see table below:

<u>Customer Type</u>	<u>Maximum Total Allowed DG Capacity (kW)*</u>	
	<u>Operational Prior to July 1, 2014</u>	<u>On or After July 1, 2014</u>
Residential	25	15
Non-Residential	200	100
Schools**	200	150

\* The Net Metered DG Facility shall be appropriately sized for Customer's anticipated electric load. Company will work with the Customer to determine appropriately sized units, based on historical load profiles of Customer's operations at point of interconnection.

\*\* Any post-secondary educational institution as defined in K.S.A. 74-3201b, and amendments thereto, or any public or private school which provides instruction for students in kindergarten through 12.

Customer-generators with a Net Metered DG Facility operational prior to July 1, 2014 may install additional DG resources after July 1, 2014, subject to a new interconnection agreement, and as long as the pre-July 1, 2014 maximum limits are not exceeded. Maximums listed for before and after July 1, 2014 are not additive.

Issued July 14 2020  
Month Day Year

Effective July 14 2020  
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 20-NM

Replacing Schedule 13-NM Sheet 2  
 Which was filed November 21, 2013

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 6 Sheets

**CHARACTER OF SERVICE**

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

**BILLING AND PAYMENT**

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

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

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

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

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

Issued July 14 2020  
Month Day Year

Effective July 14 2020  
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NM Sheet 3

Which was filed November 21, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 6 Sheets

**DEFINITIONS**

Customer-generator:

The owner or operator of a qualified electric DG unit which:

- (a) Is powered by a Renewable Energy Resource as defined by Kansas state statutes (see definition below);
- (b) Has a maximum electrical generating capacity as defined in Applicability Section of Rider;
- (c) Is located on a premise owned, operated, leased, or otherwise controlled by the Customer-generator;
- (d) Is interconnected and operates in parallel phase and synchronization with the Company;
- (e) Is intended primarily to offset part or all of the Customer-generator's own electrical energy requirements;
- (f) Meets all applicable safety, performance, interconnection, and reliability standards established by the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers, Underwriters Laboratories, the Federal Energy Regulatory Commission, and any local governing authorities; and
- (g) Contains a mechanism that automatically disables the unit and interrupts the flow of electricity back onto the Company's electric lines in the event that service to the Customer-generator is interrupted.

Each meter connected under this Rider defines a Customer-generator. DG owned or operated by a 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 DG Resources and meets the requirements and accepts all of the obligations of this Rider, the Customer-generator is not required to own the DG facilities.

Renewable Energy Resources:

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

Net metering:

A bi-directional metering process using equipment sufficient to measure the difference between the electrical energy supplied to a Customer-generator by Company and the electrical energy supplied by the Customer-generator to the Company over an applicable billing period.

Peak load:

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

Issued July 14 2020  
Month Day Year

Effective July 14 2020  
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NM Sheet 4

Which was filed November 21, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 4 of 6 Sheets

**TERMS AND CONDITIONS**

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

Issued July 14 2020  
Month Day Year

Effective July 14 2020  
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NML Sheet 5

Which was filed November 21, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 5 of 6 Sheets

8. No Customer's DG 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 DG facility and to indemnify the Company against all liability and expense related thereto.
  
9. Prior to installing and interconnecting a DG 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 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 DG equipment being interconnected, the interconnection itself and the characteristics of the DG system to which the interconnection is made. For DG 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 DG 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.

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SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NM Sheet 6

Which was filed November 21, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 6 of 6 Sheets

12. Applications by a Customer-generator for interconnection of the qualified DG 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 DG 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 DG unit to the Company's system, the Customer-generator shall furnish the Company a certification from a qualified professional electrician or engineer that the DG 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 DG 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 DG Resource, the new Customer-generator shall be responsible for filing a new application under this section.
  
13. Ownership of all renewable energy credits, greenhouse gas emission credits and any other renewable energy attributes related to any electricity produced by the eligible DG resource shall be retained by the Customer-generator.

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By Randall D. Magnison Executive VP-Assistant 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,

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 13-PGS-QF

(Name of Issuing Utility)

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 4 Sheets

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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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 13-PGS-QF

(Name of Issuing Utility)

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 4 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 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

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-PGS-QF

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 4 Sheets

expire and the Customer-generator shall be responsible for filing a new application. Upon the change in ownership of a qualified Renewable Energy Resource, the new Customer-generator shall be responsible for filing a new application under this section.

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

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.

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 13-PGS-R

(Name of Issuing Utility)

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 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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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 13-PGS-R

(Name of Issuing Utility)

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 4 Sheets

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 Randall D. Magnison Executive VP-Assistant CEO



SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-PGS-R

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 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.

Issued November 21 2013  
Month Day Year

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Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 24-LAC

(Name of Issuing Utility)

Replacing Schedule 23-LAC Sheet 1

Which was filed July 27, 2023

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 Southern Pioneer’s 34.5 kV (or other available lower primary voltage) subtransmission/distribution system.

CHARACTER OF SERVICE

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

MONTHLY RATE

Demand Charge @ \$4.34 per

KW. MONTHLY BILLING DEMAND

When service is provided in association with network service, the Monthly Billing Demand shall be defined as the Customer’s kilowatt contribution to the Local Access Delivery System maximum hourly demand coincident with Southern Pioneer’s monthly Local Access Delivery System peak in the billing month measured at the low side of the delivery point (the “Actual CP Demand”). Generation that is located behind the meter of a designated network load shall be metered and the amount of generation serving the Customer’s network load at the time of Southern Pioneer’s monthly Local Access Delivery System peak shall be added to the Customer’s Actual CP Demand to determine the Monthly Billing Demand. For other local access service (including, but not limited to, point-to-point transmission service requiring local access service and service reservations), Monthly Billing Demand shall be the greater of the Customer’s service request or actual maximum monthly demand.

LOSSES

Real Power Losses are associated with all Local Access Delivery service. The Local Access Delivery customer is responsible for replacing losses associated with all transmission service as calculated by Mid-Kansas Electric Company, LLC (“Mid-Kansas”) or paying Mid-Kansas for the Real Power Losses at Mid-Kansas’ wholesale rate. The applicable Real Power Loss factor for the entire service area is as follows:

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 24-LAC

Replacing Schedule 23-LAC Sheet 2  
Which was filed July 27, 2023

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

LOSS FACTOR

2.29 percent of energy as measured at delivery point.

DELAYED PAYMENT

As per schedule DPC.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations and the Mid-Kansas Open Access Transmission Tariff (for service over Southern Pioneer's 34.5 kV sub-transmission system) as filed with the Kansas Corporation Commission.

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC COMPANY  
(Name of Issuing Utility)

Schedule: 2024 – PTR

ENTIRE SOUTHERN PIONEER TERRITORY  
(Territory to which schedule is applicable)

Replacing Schedule 2023 - PTR  
Which was filed January 24, 2023

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 Southern Pioneer customers located in the Southern Pioneer territory.

**RATE**

The rate for the property tax surcharge hereunder shall be \$(0.001856) per kWh charged to retail customers, \$0.000227 per kwh charged to STR customers and \$0.64652 Per kW charged to local access customers.

**EFFECTIVE DATE**

This rate schedule shall become effective with all billing statements issued, beginning the first month following Commission approval.

Issued February 2024  
Month Day Year

Effective February 2024  
Month Day Year

By \_\_\_\_\_  
Chantry C. Scott Interim Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: General Rate Index

Replacing Schedule General Rate Index Sheet 1  
 Which was filed July 27, 2023

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

GENERAL RATE INDEX

<u>DESCRIPTION</u>	<u>SCHEDULE</u>	<u>INDEX NO.</u>
General Rate Index .....	General Rate Index .....	1
Residential .....	243-RS .....	2
Held For Future Use .....	N/A .....	3
General Service-Small .....	243-GSS .....	4
General Service-Large .....	243-GSL .....	5
General Service-Space Heating .....	243-Rider No. 1 .....	6
Industrial Service .....	243-IS .....	7
Industrial Service, Interruptible .....	243-INT .....	8
Economic Development Rider ( <b>FROZEN</b> ) .....	13-EDR .....	9
Real-Time Price Program .....	13-RTP .....	10
Held For Future Use .....	N/A .....	11
Private Area/Street Lighting ( <b>FROZEN</b> ) .....	243-PAL-SL-I .....	12
Decorative Security Lighting ( <b>FROZEN</b> ) .....	243-DOL-I .....	13
Private Area Lighting ( <b>FROZEN</b> ) .....	243-PAL-I .....	14
Street Lighting ( <b>FROZEN</b> ) .....	243-SL-I .....	15
Street Lighting, Ornamental Vapor ( <b>FROZEN</b> ) .....	243-OSL-V-I .....	16
LED Lighting .....	243-LED .....	17
Sub-Transmission and Transmission Service .....	243-STR .....	18
Municipal Service .....	243-M-I .....	19
Water Pumping, Municipal .....	243-WP .....	20
Irrigation Service .....	243-IP-I .....	21
Temporary Service .....	243-CS .....	22
Energy Cost Adjustment .....	13-ECA .....	23
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Issued \_\_\_\_\_  
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Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 243-RS

Replacing Schedule 232-RS Sheet 1  
 Which was filed July 27, 2023

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>	\$14.67 per meter per month.	\$14.67 per meter per month.
<u>Delivery Charge</u>		
<u>Summer</u>		
All kWh	\$0.14 <u>691358</u> per kWh.	\$0.14 <u>691358</u> per kWh.
<u>Winter</u>		
0 – 800 kWh	\$0.13 <u>591258</u> per kWh.	\$0.13 <u>591258</u> per kWh.
801 – 5800 kWh	\$0.13 <u>591258</u> per kWh.	\$0.11 <u>815462</u> per kWh.
5801 kWh and above	\$0.13 <u>591258</u> per kWh.	\$0.13 <u>591258</u> 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 \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-RS

Replacing Schedule 232-RS Sheet 2

Which was filed July 27<sup>th</sup>, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 243-GSS

Replacing Schedule 242-GSS Sheet 1  
 Which was filed July 27, 2023

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

\$22.74 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

\$0.111800776 per kWh

\$0.122804876 per kWh

Minimum

The minimum bill shall be the customer charge.

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

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

By \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-GSS

Replacing Schedules 232-GSS Sheet 2

Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 243-GSL

Replacing Schedule 232-GSL Sheet 1  
 Which was filed July 27, 2023

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

\$0.092158944 per kWh

\$0.092158944 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 \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-GSL

Replacing Schedule 232-GSL Sheet 2

Which was filed July 27<sup>th</sup>, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 243-Rider No. 1

Replacing Schedule 232-Rider No. 1 Sheet 1

Which was filed July 27<sup>th</sup>, 2023

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 \$0.08421283 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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-Rider No. 1

Replacing Schedule 232-Rider No. 1 Sheet 2

Which was filed July 27<sup>8</sup>, 202<sup>32</sup>

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-IS

Replacing Schedule ~~232-IS~~ Sheet 1  
 Which was filed July 27~~8~~, 202~~32~~

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.

INDUSTRIAL SERVICE

AVAILABLE

Entire Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

Customer charge

\$102.15 per meter per month

Demand Charge

Per kW over 10

Winter  
 Bills November 1  
 to June 30 inclusive

\$11.18 per month

Summer  
 Bills July 1 to  
 October 31 inclusive

\$14.18 per month

Delivery Charge

All kWh per month

\$0.08~~424224~~ per kWh

\$0.08~~424224~~ 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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-IS

Replacing Schedule 232-IS Sheet 2  
Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 243-INT

Replacing Schedule 232-INT Sheet 1  
 Which was filed July 27, 20232

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
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Delivery Charge

All kWh per month	\$0.08 <del>424224</del> per kWh	\$0.08 <del>424224</del> per kWh
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Issued \_\_\_\_\_  
 Month Day Year

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

By \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-INT

Replacing Schedule 232-INT Sheet 2  
Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-INT

Replacing Schedule 232-INT Sheet 3  
 Which was filed July 27, 20232

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 243-INT

Replacing Schedule 232-INT Sheet 4

Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

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)

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

Sheet 1 of 2 Sheets

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 Randall D. Magnison Executive VP-Assistant 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)

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

Sheet 2 of 2 Sheets

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 Randall D. Magnison Executive VP-Assistant 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 Randall D. Magnison Executive VP-Assistant 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<sub>h</sub> 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 Randall D. Magnison Executive VP-Assistant 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.

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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  
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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 Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 243-PAL-SL-I

Replacing Schedule 232-PAL-SL-I Sheet 1  
 Which was filed July 27<sup>8</sup>, 2023<sup>2</sup>

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  
(FROZEN)

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.

No additional lamps will be installed or replaced under this schedule after the effective date of July 14, 2020.

NET MONTHLY RATE

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

See Unmetered Facilities Table.

Plus

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

ENERGY COST ADJUSTMENT

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

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 \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-PAL-SL-I

Replacing Schedule 232-PAL-SL-I Sheet 2

Which was filed July 27<sup>th</sup>, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 243-PAL-SL-I

Replacing Schedule 232-PAL-SL-I Sheet 3  
 Which was filed July 27<sup>8</sup>, 202<sup>32</sup>

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

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 Month Day Year

By \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 243-PAL-SL-I

Replacing Schedule 232-PAL-SL-I Sheet 4

Which was filed July 27<sup>th</sup>, 2023

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 \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 243-PAL-SL-I

(Name of Issuing Utility)

Replacing Schedule 232-PAL-SL-I Sheet 5

Which was filed July 27, 2023

**SERVICE AREA**

(Territory to which schedule is applicable)

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

Sheet 5 of 5 Sheets

**MONTHLY RATE – UNMETERED FACILITIES TABLE**

**INVESTMENT OPTIONS**

Style/Lamp	Lumens	Monthly kWh	A**	B*	C*	D*	E**
			Cust-0% Co.-100%	Cust-25% Co.-75%	Cust-50% Co.-50%	Cust-75% Co.-25%	Cust-100% Co.-0%
<b>PRIVATE AREA LIGHT</b>							
<u>On Existing Pole</u>							
100W P.A.L.	7,920	40	\$13.5812.97	-	-	-	\$6.846.23
150W P.A.L.	13,500	60	\$21.360.44	-	-	-	\$9.908.98
200W P.A.L.	22,000	80	\$24.863.63	-	\$18.637.40	-	\$12.674.44
<u>On New Pole (Wood)</u>							
100W P.A.L.	7,920	40	\$20.8224	-	-	-	\$7.316.70
150W P.A.L.	13,500	60	\$24.223.30	-	-	-	\$10.079.45
200W P.A.L.	22,000	80	\$27.035.80	-	-	-	\$12.804.57
<b>FLOOD LIGHTS</b>							
<u>On Existing Pole</u>							
150W Flood	13,500	60	\$24.533.64	-	-	-	\$10.109.48
400W Flood	45,000	160	\$48.415.95	-	\$36.133.67	-	\$24.442.98
1000W Flood M.H.	110,000	402	\$82.5976.42	-	-	-	\$59.303.43
<u>On New Pole (Wood)</u>							
150W Flood	13,500	60	\$27.176.25	-	-	-	\$10.309.38
400W Flood	45,000	160	\$50.4648.00	-	-	-	\$24.622.46
1000W Flood M.H.	110,000	402	\$102.4496.27	-	-	-	\$58.1554.98
<b>STREET LIGHT</b>							
<u>On Existing Pole</u>							
100W P.A.L. Fixture	7,920	40	\$14.7746	-	-	-	\$6.9332
150W P.A.L. Fixture	13,500	60	\$18.307.38	-	-	-	\$9.698.77
200W P.A.L. Fixture	22,000	80	\$22.914.68	-	-	-	\$12.534.30
<u>On New Pole (Wood)</u>							
100W P.A.L. Fixture	7,920	40	\$20.8224	-	-	-	\$7.316.70
150W P.A.L. Fixture	13,500	60	\$24.223.30	-	-	-	\$10.079.45
200W P.A.L. Fixture	22,000	80	\$27.035.80	-	-	-	\$12.804.57
<b>STREET LIGHT</b>							
<u>On Existing Pole</u>							
100W Cobra Head	7,920	40	\$14.7746	-	-	-	\$6.9332
150W Cobra Head	13,500	60	\$18.307.38	-	-	-	\$9.698.77
200W Cobra Head	22,000	80	\$22.914.68	-	-	-	\$12.534.30
250W Cobra Head	27,000	100	\$26.004.46	-	-	-	\$15.313.77
400W Cobra Head	45,000	160	\$34.264.80	-	-	-	\$23.504.04
<u>On New Pole (Wood)</u>							
100W Cobra Head	7,920	40	\$23.8928	-	-	-	\$7.516.90
150W Cobra Head	13,500	60	\$26.885.96	-	-	-	\$10.289.36
200W Cobra Head	22,000	80	\$29.278.04	-	-	-	\$12.964.73
250W Cobra Head	27,000	100	\$33.324.78	-	-	-	\$16.224.68
400W Cobra Head	45,000	160	\$41.5939.43	-	-	-	\$24.394.93
<u>On New Pole (Steel)</u>							
100W Cobra Head	7,920	40	\$35.7544	-	-	-	\$8.327.74
150W Cobra Head	13,500	60	\$38.737.84	-	-	-	\$11.060.44
200W Cobra Head	22,000	80	\$42.010.78	-	-	-	\$13.802.57
250W Cobra Head	27,000	100	\$47.626.08	-	-	-	\$16.755.24
400W Cobra Head	45,000	160	\$55.843.38	-	-	-	\$24.922.46

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

\*\* Investment Options A and E are not available to new customers after July 14, 2020.

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

By \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-DOL-I

Replacing Schedule 232-DOL-I Sheet 1

Which was filed July 27, 2023

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  
**(FROZEN)**

AVAILABILITY

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

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

No additional lamps will be installed or replaced under this schedule after the effective date of July 14, 2020.

NET MONTHLY BILL

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

See Unmetered Facilities Table.

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

ENERGY COST ADJUSTMENT

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

SPECIAL TERMS AND CONDITIONS

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

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 243-DOL-I

Replacing Schedule 232-DOL-I Sheet 2

Which was filed July 27<sup>th</sup>, 2023

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

Schedule: 243-DOL-I

Replacing Schedule 232-DOL-I Sheet 3

Which was filed July 27<sup>th</sup>, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-DOL-I

Replacing Schedule 232-DOL-I Sheet 4  
 Which was filed July 27<sup>8</sup>, 2023<sup>2</sup>

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 243-DOL-I

Replacing Schedule 232-DOL-I Sheet 5

Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 243-DOL-I

Replacing Schedule 232-DOL-I Sheet 6

Which was filed July 27, 2023

SERVICE AREA  
 (Territory to which schedule is applicable)

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

Sheet 6 of 6 Sheets

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

Style/Lamp	Lumens	Monthly kWh	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>ACORN</b>							
35W HPS	2,025	14	\$25.7958	-	-	-	\$4.5534
100W HPS	7,920	40	\$39.018.40	-	\$23.562.95	-	\$8.8120
250W HPS	27,000	100	\$47.115.57	-	-	-	\$17.185.64
<b>SINGLE GLOBE</b>							
35W HPS	2,205	14	\$20.1349.92	-	-	-	\$4.163.95
70W HPS	5,670	28	\$33.4805	-	-	-	\$6.8845
100W HPS	7,920	40	\$35.424.81	-	-	-	\$8.587.97
150W HPS	13,500	60	\$38.407.48	-	-	-	\$11.340.42
<b>MULT GLOBE</b>							
70W HPS (5)	28,350	140	\$92.510.36	-	-	-	\$25.703.55
100W HPS (5)	39,600	200	\$101.8698.79	-	-	-	\$33.820.75
150W HPS (5)	67,500	300	\$116.504.89	-	-	-	\$47.212.60
<b>LANTERN</b>							
35W HPS	2,025	14	\$23.3544	-	-	-	\$4.4049
100W HPS	7,920	40	\$41.9130	-	-	-	\$8.9938
250W HPS	27,000	100	\$51.700.46	-	-	-	\$17.345.80
<b>SHOEBOX</b>							
100W HPS	7,920	40	\$48.517.90	-	-	-	\$9.438.82
250W HPS	27,000	100	\$58.156.64	-	-	-	\$17.786.24
400W HPS	45,000	160	\$67.194.73	-	-	-	\$26.293.83
800W HPS	90,000	320	\$99.634.72	-	-	-	\$49.344.43

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

\*\* Investment Options A and E are not available to new customers after July 14, 2020.

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

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

By \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 243-PAL-I

Replacing Schedule 232-PAL-I Sheet 1  
 Which was filed July 27<sup>8</sup>, 2023<sup>2</sup>

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	\$ <u>16.41</u>	\$ <u>196.92</u>	\$ <u>13.58</u>	\$ <u>162.96</u>
400	200	151	80	\$ <u>33.58</u>	\$ <u>402.96</u>	\$ <u>24.86</u>	\$ <u>298.32</u>
400 (Flood)	150	151	60	\$ <u>35.70</u>	\$ <u>428.40</u>	\$ <u>24.53</u>	\$ <u>294.36</u>
1000 (Flood)	400	355	160	\$ <u>72.28</u>	\$ <u>867.36</u>	\$ <u>48.41</u>	\$ <u>580.92</u>

Plus

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

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

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

By \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-PAL-I

Replacing Schedule 232-PAL-I Sheet 2

Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-PAL-I

Replacing Schedule 232-PAL-I Sheet 3

Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 243-SL-I

Replacing Schedule 232-SL-I Sheet 1  
 Which was filed July 27, 2023

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	\$ <u>7.6816</u>	\$ <u>92.1685.92</u>
<u>Mercury Vapor</u>			
7000 lumen lamps (clear)	63	\$ <u>17.066.09</u>	\$ <u>204.72193.08</u>

(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 \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 243-SL-I

Replacing Schedule ~~232-SL-I~~ Sheet 2

Which was filed July ~~27~~<sup>8</sup>, 202~~3~~<sup>2</sup>

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 243-OSL-V-I

Replacing Schedule 232-OSL-V-I Sheet 1

Which was filed July 27, 2023

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	\$ <u>17.59</u>	\$ <u>211.08</u>	\$ <u>14.77</u>	\$ <u>177.24</u>
250	150	95	60	\$ <u>22.60</u>	\$ <u>271.20</u>	\$ <u>18.30</u>	\$ <u>219.60</u>
400	200	151	80	\$ <u>31.62</u>	\$ <u>379.44</u>	\$ <u>22.91</u>	\$ <u>274.92</u>

Lamps will normally be controlled by a photo-cell operating lamp from dusk to dawn (approximately 4,000 hours per year). The above rates are to be billed in twelve (12) equal monthly installments based upon lamp size indicated. Lamps shall be enclosed in fixtures designated by the Company and supported upon wood poles with up to six (6) foot mast arms. Mounting heights will be at levels recommended by unit manufacturer for proper light distribution.

ENERGY COST ADJUSTMENT

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

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-OSL-V-I

Replacing Schedule 232-OSL-V-I Sheet 2

Which was filed July 27, 2023

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 traffic ways where the distance between units does not exceed one hundred seventy-five (175) feet and residential areas where spacing does not exceed three hundred (300) feet.

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

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

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

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

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

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

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

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-OSL-V-I

Replacing Schedule 232-OSL-V-I Sheet 3  
Which was filed July 27, 2023

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 traffic ways so long as such extensions are contiguous to existing installations and provided that such extensions meet the requirements under paragraph (a).

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

MINIMUM MONTHLY CHARGE

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

GENERAL

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

DELAYED PAYMENT

As per Schedule DPC.

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-LED

Replacing Schedule 232-LED Sheet 1  
 Which was filed July 27<sup>th</sup>, 2023

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

LED LIGHTING

**AVAILABILITY**

LED Lighting is available to all individuals, businesses, municipalities or other governmental subdivisions, school districts, unincorporated communities for unmetered lighting of private areas, security, public streets, major highways, public grounds or private parking lots, etc. throughout the Company's certificated service area.

**APPLICABILITY**

This LED Lighting schedule is applicable to all new Company-owned, installed, operated and maintained LED lighting or LED lighting installed by Company to replace MV, HPS or MH lamps, Company-owned or Customer-owned, previously installed under Commission-approved schedules for Private Area/Street Lighting, Security (Decorative) Lighting Service, Controlled Private Area Lighting, Street Lighting Service Dusk to Dawn, and Vapor Street Lighting System-Ornamental System, which are CLOSED to new services or fixture replacement.

**CHARACTER OF SERVICE**

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

**EXPLANATION OF ACRONYMS & DEFINITIONS**

LED – Light Emitting Diode

MV – Mercury Vapor

HPS – High Pressure Sodium

MH – Metal Halide

**GENERAL**

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

**TERMS OF PAYMENT**

As per Schedule DPC.

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 243-LED

Replacing Schedule 232-LED Sheet 2

Which was filed July 27, 2023

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

**TERMS AND CONDITIONS**

The following terms and conditions are intended to apply generally.

1. LED fixture available to customers for installation for unmetered lighting of private areas, security, public streets, major highways, public grounds or private parking lots, etc. shall be solely determined by the Company on the basis of their quality, capital costs, maintenance costs, availability, customer acceptance and other factors.
2. The Company reserves the right to approve or disapprove any special lighting or wiring system, so requested.
3. The Company will own, erect, operate and maintain all LED lighting equipment located in public right-of-ways or on private property in accordance with its standard specifications and costing practices.
4. Line extensions to serve LED light(s) on customer's premises will be in accordance with the Company's line extension policy currently on file with the Kansas Corporation Commission, except for as follows:
  - a. Extension of primary voltage lines – regardless of length or if located overhead or buried, will be treated as a doubtful extension and customer will pay all actual cost for such extension (conductor, poles, etc.) as agreed to in applicable service contract.
  - b. Extension of overhead secondary voltage lines – the Company will provide up to 175 feet and one standard pole, as defined by the Company that meets the lighting use type, at no additional cost to customer. The actual cost of any excess of 175 feet or a non-standard pole, as defined by the Company and requested by the customer, will be paid by customer as agreed to in applicable service contract.
  - c. Extension of underground secondary voltage lines – the Company will provide at no cost to the customer up to 175 feet of direct burial underground wiring. Customer will be responsible for all cost in excess of 175 feet and installation of underground circuits subject to Company inspection, as agreed to in applicable service contract.
5. The customer will provide the Company, free of charge, the necessary permits, rights of way and excavations or paving cuts necessary for installation and operation of LED lighting located on customer's property.
6. Maintenance of the Company-owned and provided LED light(s) and equipment on customer's property are performed during normal working hours within a reasonable period following notification by the customer of the need for such service. Permission is given Company to enter the customer's premises at all reasonable times for the purpose of inspecting and maintaining its equipment.
7. It shall be the customer's responsibility to notify the Company when the lighting system is not working on the customer's premises.
8. It is the customer's responsibility to assist with detecting and reporting failures and malfunctions to the Company and, when such failures are due to vandalism, mischief or a violation of traffic laws or other ordinances, to assist the Company in identifying the responsible party.

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 243-LED

Replacing Schedule 232-LED Sheet 3

Which was filed July 27<sup>8</sup>, 2023<sup>2</sup>

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

- 9. Where applicable, LED lights shall be controlled by a photoelectric controller providing dusk to dawn service.
- 10. If due to any reasons cities, municipalities and governmental agencies decide to install LED lighting to meet their specifications and necessities, a special contract with the appropriate rate will be issued by the Company as dictated by franchise or special agreements.
- 11. Where two (2) luminaires are supported from the same new standard, the tariff charged for the first light will be for a *new* wooden or steel pole with a light and the tariff charge for the second light will be as if on an existing pole. Where two (2) luminaires are supported from the same *existing* standard, the tariff charge for the first and second light will be as if each were on an existing wooden or steel pole.
- 12. Relocation of Fixtures: The Company shall, at the customer's request, relocate a Company-owned light, pole or standard at the customer's expense if located on private right-of-way, if on Public right-of-way, the law of the State of Kansas will govern.
- 13. Upgrade of Existing Fixtures: The Company shall, upon the request of the customer, upgrade existing LED lighting to provide higher levels of illumination under the following conditions:
  - a. The Company shall replace existing Company-owned LED lighting with similar equipment providing higher lumen ratings. The appropriate rates for the fixtures with higher illumination will apply.
  - b. Additionally, the customer will be assessed a special charge if he/she should request an existing LED fixture be replaced with higher lumen output before two (2) years elapsed since the date of installation. This fee is to cover the unamortized cost of the existing LED fixture and equipment, and will be determined at the time of request.
- 14. Termination: The customer will be assessed a special charge if service is terminated, per customer request, before two (2) years elapsed since the date of installation. The special charge is to cover the prorated balance of the contract amount. All or part of the payment requirement may be waived by the Company if a successor, in effect, immediately assumes payment responsibility for the predecessor's remaining contractual obligation by continuing LED lighting.
- 15. Disconnection: When a customer requests that a LED lighting unit be disconnected before two (2) years have elapsed since the date of installation, the Company may require the customer to reimburse the Company for the life of the value of the street lighting facilities removed, plus the cost of removal less the salvage value thereof.
- 16. Seasonal or Construction Lighting – This tariff is not intended for seasonal, construction or temporary lighting. Agreements with customers recovering company costs for such installations will be reviewed and made on a case by case basis.

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 243-LED

Replacing Schedule 232-LED Sheet 4  
 Which was filed July 27, 2023

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

**BILLING AND PAYMENT**

The Company shall render a bill at approximately 30-day intervals during the Company's normal billing process as outlined in the following tables.

LED LIGHTING			
Device Light Type	Replaces HPS Equivalent	LED Tariff Rate <sup>1</sup>	
48 W LED – Existing Pole	100 W HPS	\$12.7648	Per Light, Per Mo.
108 W LED – Existing Pole	200 W HPS	\$21.410.80	Per Light, Per Mo.
215 W LED – Existing Pole	400 W HPS	\$31.270.04	Per Light, Per Mo.
48 W LED – New Wood Pole	100 W HPS	\$20.0019.72	Per Light, Per Mo.
108 W LED – New Wood Pole	200 W HPS	\$27.7746	Per Light, Per Mo.
215 W LED – New Wood Pole	400 W HPS	\$38.607.37	Per Light, Per Mo.
108 W LED – New Steel Pole	200 W HPS	\$40.5139.90	Per Light, Per Mo.
215 W LED – New Steel Pole	400 W HPS	\$52.851.62	Per Light, Per Mo.

LED FLOOD LIGHTING			
Device Light Type	Replaces HPS/MH Equivalent	LED Tariff Rate <sup>1</sup>	
43 W LED – Existing Pole	150 W HPS	\$15.9570	Per Light, Per Mo.
140 W LED – Existing Pole	400 W HPS	\$24.433.63	Per Light, Per Mo.
459 W LED – Existing Pole	1000 W MH	\$50.8548.24	Per Light, Per Mo.
43 W LED – New Wood Pole	150 W HPS	\$18.5934	Per Light, Per Mo.
140 W LED – New Wood Pole	400 W HPS	\$26.485.68	Per Light, Per Mo.
459 W LED – New Wood Pole	1000 W MH	\$70.7068.09	Per Light, Per Mo.

<sup>1</sup> – LED Tariff Rate does not include the Commission-approved ECA charge and Property Tax Surcharge.

**ENERGY COST ADJUSTMENT**

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

**PROPERTY TAX SURCHARGE**

The energy used (kWh used by each fixture) is subject to the Commission-approved Property Tax Surcharge Rider.

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

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

By \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-STR

Replacing Schedule 232-STR Sheet 1  
Which was filed July 27, 20232

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 @ \$0.002076 per kWh
3. DELIVERY FACILITIES CHARGE: As provided for in the Customer's Electric Service Agreement.
4. LOCAL ACCESS CHARGE @ \$4.3400 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 @ \$0.002076 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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-STR

Replacing Schedule 232-STR Sheet 2

Which was filed July 27, 2023

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 \_\_\_\_\_  
                    Chantry C. Scott   Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 243-STR

Replacing Schedule 232-STR Sheet 3

Which was filed July 27, 2023

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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-M-I

Replacing Schedule 232-M-I Sheet 1  
 Which was filed July 27, 2023

SERVICE AREA  
(Territory to which schedule is applicable)

Sheet 1 of 1 Sheets

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

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

\$14.67 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

\$0.133072834 per kWh

\$0.144073934 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 \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-WP

Replacing Schedule 232-WP Sheet 1  
Which was filed July 27, 2023

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

\$0.122131947 per kWh for kWh on bills dated November 1 to June 30, inclusive.  
\$0.13313047 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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 243-IP-I

Replacing Schedule 232-IP-I-Revision 1 Sheet 1  
 Which was filed July 27, 2023

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 cycles, single or three phase, at available voltage.

NET MONTHLY BILL

Demand Charge

Per horsepower connected \$3.17

plus

Customer Charge

Line extension charge, if any, as per Schedule R&R Extensions.

plus

Delivery Charge\*

For all bills dated  
 November 1 through June 30 inclusive, per kWh \$0.09923602

For all bills dated  
 July 1 through October 31 inclusive, per kWh \$0.110230702

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

MINIMUM ANNUAL DEMAND CHARGE

\$38.01 per horsepower connected per year, paid in twelve (12) monthly installments.

The period covered by the Minimum Annual Demand Charge shall begin at 12:01 a.m. on January 1<sup>st</sup> and end at midnight on the following December 31<sup>st</sup>. Should the customer wish to disconnect or down rate the service, it is the customer's responsibility to notify the Company of its intent at least five (5) business days prior to January 1<sup>st</sup> of the upcoming calendar year to avoid the Minimum Annual Demand Charge.

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

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

By \_\_\_\_\_  
 Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-IP-I

Replacing Schedule 232-IP-I-Revision 1 Sheet 2  
Which was filed July 27<sup>8</sup>, 2023<sup>2</sup>

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.

Should a customer connect a new irrigation service mid-calendar year, the Minimum Annual Demand Charge will be prorated and billed in monthly installments from the time the service is connected through the remainder of such calendar year. However, should a customer request irrigation service mid-calendar year for an existing well previously connected, and which has not been connected during the current calendar year, the Minimum Annual Demand Charge will be billed as though the service connection was as of January 1<sup>st</sup> of the then current calendar year.

CONTRACT MINIMUM

Ten (10) connected horsepower

CONNECTED HORSEPOWER

The connected horsepower shall be that stated by the manufacturer on the nameplate of the motor, or the sum of such ratings if more than one motor is connected for use, or at the option of the Company, by proper test under conditions of maximum operating load.

EXTENSION POLICY

As per Schedule R&R Extensions.

DELAYED PAYMENT

As per Schedule R&R Billing.

TERMS AND CONDITIONS

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

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO



SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-CS

Replacing Schedule 232-CS Sheet 1

Which was filed July 27, 2023

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

\$0.26883492 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 \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

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 Randall D. Magnison Executive VP-Assistant 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 Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.  
 (Name of Issuing Utility)

Schedule: 20-NM

Replacing Schedule 13-NM Sheet 1  
 Which was filed November 21, 2013

SERVICE AREA  
 (Territory to which schedule is applicable)

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

Sheet 1 of 6 Sheets

NET METERING RIDER

AVAILABILITY

Net metering service is available under this Net Metering Rider (Rider) at points on the Company's existing electric distribution system, located within its service area, for Customers installing and operating behind the meter renewable distributed generation resources (DG). The net metering service is available to Customer-generators on a first-come, first-served basis until the total rated generating capability of all DG metered interconnections during a calendar year equals or exceeds one percent of the Company's peak load for the previous calendar year. Upon reaching this limit, no further net metering service shall be available for that calendar year. This Rider shall not be available for any electric service schedule allowing for resale. A Customer-generator shall have the alternative option of interconnecting DG under the Company's Renewable Parallel Generation Rider. However, renewable Customer-generators may not change between the Net Metering and Parallel Generation Riders without the prior approval of the Company, and such elections shall not be for periods less than one year.

APPLICABILITY

This Rider is applicable to Customer-generators with a properly completed, signed and approved Company interconnection agreement and that are taking service under the Company's normal retail rate schedules. To determine maximum total allowed applicable DG capacity, see table below:

<u>Customer Type</u>	<u>Maximum Total Allowed DG Capacity (kW)*</u>	
	<u>Operational Prior to July 1, 2014</u>	<u>On or After July 1, 2014</u>
Residential	25	15
Non-Residential	200	100
Schools**	200	150

\* The Net Metered DG Facility shall be appropriately sized for Customer's anticipated electric load. Company will work with the Customer to determine appropriately sized units, based on historical load profiles of Customer's operations at point of interconnection.

\*\* Any post-secondary educational institution as defined in K.S.A. 74-3201b, and amendments thereto, or any public or private school which provides instruction for students in kindergarten through 12.

Customer-generators with a Net Metered DG Facility operational prior to July 1, 2014 may install additional DG resources after July 1, 2014, subject to a new interconnection agreement, and as long as the pre-July 1, 2014 maximum limits are not exceeded. Maximums listed for before and after July 1, 2014 are not additive.

Issued July 14 2020  
Month Day Year

Effective July 14 2020  
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 20-NM

Replacing Schedule 13-NM Sheet 2  
 Which was filed November 21, 2013

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 2 of 6 Sheets

**CHARACTER OF SERVICE**

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

**BILLING AND PAYMENT**

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

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

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

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

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

Issued July 14 2020  
Month Day Year

Effective July 14 2020  
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NM Sheet 3

Which was filed November 21, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 3 of 6 Sheets

**DEFINITIONS**

Customer-generator:

The owner or operator of a qualified electric DG unit which:

- (a) Is powered by a Renewable Energy Resource as defined by Kansas state statutes (see definition below);
- (b) Has a maximum electrical generating capacity as defined in Applicability Section of Rider;
- (c) Is located on a premise owned, operated, leased, or otherwise controlled by the Customer-generator;
- (d) Is interconnected and operates in parallel phase and synchronization with the Company;
- (e) Is intended primarily to offset part or all of the Customer-generator's own electrical energy requirements;
- (f) Meets all applicable safety, performance, interconnection, and reliability standards established by the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers, Underwriters Laboratories, the Federal Energy Regulatory Commission, and any local governing authorities; and
- (g) Contains a mechanism that automatically disables the unit and interrupts the flow of electricity back onto the Company's electric lines in the event that service to the Customer-generator is interrupted.

Each meter connected under this Rider defines a Customer-generator. DG owned or operated by a 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 DG Resources and meets the requirements and accepts all of the obligations of this Rider, the Customer-generator is not required to own the DG facilities.

Renewable Energy Resources:

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

Net metering:

A bi-directional metering process using equipment sufficient to measure the difference between the electrical energy supplied to a Customer-generator by Company and the electrical energy supplied by the Customer-generator to the Company over an applicable billing period.

Peak load:

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

Issued July 14 2020  
Month Day Year

Effective July 14 2020  
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 20-NM

Replacing Schedule 13-NM Sheet 4  
 Which was filed November 21, 2013

SERVICE AREA  
(Territory to which schedule is applicable)

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

Sheet 4 of 6 Sheets

**TERMS AND CONDITIONS**

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

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NML Sheet 5

Which was filed November 21, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 5 of 6 Sheets

8. No Customer's DG 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 DG facility and to indemnify the Company against all liability and expense related thereto.
  
9. Prior to installing and interconnecting a DG 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 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 DG equipment being interconnected, the interconnection itself and the characteristics of the DG system to which the interconnection is made. For DG 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 DG 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.

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By Randall D. Magnison Executive VP-Assistant CEO



SOUTHERN PIONEER ELECTRIC CO.

Schedule: 20-NM

(Name of Issuing Utility)

Replacing Schedule 13-NM Sheet 6

Which was filed November 21, 2013

SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 6 of 6 Sheets

12. Applications by a Customer-generator for interconnection of the qualified DG 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 DG 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 DG unit to the Company's system, the Customer-generator shall furnish the Company a certification from a qualified professional electrician or engineer that the DG 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 DG 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 DG Resource, the new Customer-generator shall be responsible for filing a new application under this section.
  
13. Ownership of all renewable energy credits, greenhouse gas emission credits and any other renewable energy attributes related to any electricity produced by the eligible DG resource shall be retained by the Customer-generator.

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By Randall D. Magnison Executive VP-Assistant 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,

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 13-PGS-QF

(Name of Issuing Utility)

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 4 Sheets

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.

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 13-PGS-QF

(Name of Issuing Utility)

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 4 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 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

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-PGS-QF

Replacing Schedule ORIGINAL Sheet 4  
Which was filed INITIAL

SERVICE AREA  
(Territory to which schedule is applicable)

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Sheet 4 of 4 Sheets

expire and the Customer-generator shall be responsible for filing a new application. Upon the change in ownership of a qualified Renewable Energy Resource, the new Customer-generator shall be responsible for filing a new application under this section.

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By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

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.

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Month Day Year

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Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 13-PGS-R

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 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.

Issued November 21 2013  
Month Day Year

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Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.

Schedule: 13-PGS-R

(Name of Issuing Utility)

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 4 Sheets

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

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By Randall D. Magnison Executive VP-Assistant CEO



SOUTHERN PIONEER ELECTRIC CO.

(Name of Issuing Utility)

Schedule: 13-PGS-R

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 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.

Issued November 21 2013  
Month Day Year

Effective November 21 2013  
Month Day Year

By Randall D. Magnison Executive VP-Assistant CEO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-LAC

Replacing Schedule 232-LAC Sheet 1  
Which was filed July 27, 2023

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 Southern Pioneer's 34.5 kV (or other available lower primary voltage) subtransmission/distribution system.

CHARACTER OF SERVICE

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

MONTHLY RATE

Demand Charge @ \$4.3400

per kW. MONTHLY BILLING DEMAND

When service is provided in association with network service, the Monthly Billing Demand shall be defined as the Customer's kilowatt contribution to the Local Access Delivery System maximum hourly demand coincident with Southern Pioneer's monthly Local Access Delivery System peak in the billing month measured at the low side of the delivery point (the "Actual CP Demand"). Generation that is located behind the meter of a designated network load shall be metered and the amount of generation serving the Customer's network load at the time of Southern Pioneer's monthly Local Access Delivery System peak shall be added to the Customer's Actual CP Demand to determine the Monthly Billing Demand. For other local access service (including, but not limited to, point-to-point transmission service requiring local access service and service reservations), Monthly Billing Demand shall be the greater of the Customer's service request or actual maximum monthly demand.

LOSSES

Real Power Losses are associated with all Local Access Delivery service. The Local Access Delivery customer is responsible for replacing losses associated with all transmission service as calculated by Mid-Kansas Electric Company, LLC ("Mid-Kansas") or paying Mid-Kansas for the Real Power Losses at Mid-Kansas' wholesale rate. The applicable Real Power Loss factor for the entire service area is as follows:

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC CO.  
(Name of Issuing Utility)

Schedule: 243-LAC

Replacing Schedule 232-LAC Sheet 2  
Which was filed July 27<sup>8</sup>, 2023<sup>2</sup>

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

LOSS FACTOR

2.29 percent of energy as measured at delivery point.

DELAYED PAYMENT

As per schedule DPC.

TERMS AND CONDITIONS

Service will be rendered under Company's Rules and Regulations and the Mid-Kansas Open Access Transmission Tariff (for service over Southern Pioneer's 34.5 kV sub-transmission system) as filed with the Kansas Corporation Commission.

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

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

By \_\_\_\_\_  
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC COMPANY  
(Name of Issuing Utility)

Schedule: 2024 – PTR

ENTIRE SOUTHERN PIONEER TERRITORY  
(Territory to which schedule is applicable)

Replacing Schedule 2023 - PTR  
Which was filed January 24, 2023

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 Southern Pioneer customers located in the Southern Pioneer territory.

**RATE**

The rate for the property tax surcharge hereunder shall be \$(0.001856) per kWh charged to retail customers, \$0.000227 per kwh charged to STR customers and \$0.64652 Per kW charged to local access customers.

**EFFECTIVE DATE**

This rate schedule shall become effective with all billing statements issued, beginning the first month following Commission approval.

Issued February 2024  
Month Day Year

Effective February 2024  
Month Day Year

By \_\_\_\_\_  
Chantry C. Scott Interim Assistant CEO

## **EXHIBIT 14**

### **Consumer Advisory Council Comments**

## Southern Pioneer Advisory Council (“Council”) Conference Call

Date: April 29, 2024

Re: Southern Pioneer 2022 2nd Consolidated FBR Plan Annual Filing

Staff Report:

- Staff reported to the Council that the fourth annual rate adjustment under the Consolidated Formula Based Ratemaking Plan (“Consolidated FBR Plan”) is due Wednesday, May 1, 2024. The filing includes an annual rate adjustment resulting from the protocols defined in the Order Approving Settlement issued in Southern Pioneer’s combined DSC FBR Pilot Plan and 34.5kV FBR Plan on August 11, 2020, in Docket No. 19-SPEE-240-MIS. Staff presented to the council the proposed rate increase for the distribution system of 1.1% and the proposed rate increase for the 34.5 kV system of 7.4% based on the established DSC formula. Staff then presented the combined distribution and 34.5 system rate changes for each retail rate schedule in the table below and indicated an overall retail rate increase of 1.4% is proposed.<sup>1</sup>

SOUTHERN PIONEER ELECTRIC COMPANY Allocation of FBR Rate Adjustment to Retail Rate Schedules						
Line No.	Rate Schedule	Rate Schedule Revenue	34.5kV System Adjustment	Distribution System Adjustment	Total Adjustment	Change as Percent
		(\$)	(\$)	(\$)	(\$)	(%)
1	Residential Service (23-RS)					
2	General Use	17,208,389	77,228	283,368	360,596	2.1%
3	Space Heating	807,640	3,804	13,959	17,763	2.2%
4	General Service Small (23-GSS)	2,272,712	11,604	42,576	54,180	2.4%
5	General Service Large (23-GSL)	16,787,685	71,297	261,605	332,902	2.0%
6	General Service Space Heating	257,801	888	3,259	4,148	1.6%
7	Industrial Service (23-IS)	4,425,603	16,797	61,631	78,427	1.8%
8	Industrial Service-Primary Discount	0	0	0	-	N.A.
9	Real-Time Pricing (13-RTP)	4,896	0	0	-	N.A.
10	Transmission Level Service (23-STR)	22,906,575	1,395	3,883	5,277	0.0%
11	Municipal Power Service (23-M-I)	44,908	240	882	1,122	2.5%
12	Water Pumping Service (23-WP)	787,747	3,550	13,026	16,576	2.1%
13	Irrigation Service (23-IP-I)	327,721	1,453	5,332	6,785	2.1%
14	Temporary Service (23-CS)	5,114	30	111	142	2.8%
15	Lighting	1,078,088	7,906	29,009	36,916	3.4%
16	<b>Total Retail Rates</b>	66,914,878	196,193	718,640	914,833	1.4%

<sup>1</sup> The rate changes in this table matches the testimony of Mr. Rich Macke.

- Staff also reported the proposed increase to the wholesale 34.5 kV local access delivery system rate from \$4.00/kW to \$4.34/kW.
- Staff discussed with the Council the drivers of the 34.5 kV system rate increase.

**Council Comments:**

- The Council was appreciative of the information and thanked Staff for its efforts. The Council was supportive of the proposed rate changes. The Council also complimented Staff on its efforts to communicate and mitigate rate impacts to the Southern Pioneer customers.

## CERTIFICATE OF SERVICE

I, the undersigned, hereby certify that a true and correct copy of the foregoing pleading was electronically served this 1<sup>st</sup> day of May, 2024 to:

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