2016 ANNUAL REPORT



Kansas Electric Power Cooperative, Inc.

Contents

Page	Financial Statements Page
Organization and Resources1	Balance Sheets16-17
_eadership Message2-5	Statements of Margin18
2016 Highlights6-8	Statements of Patronage Capital19
KEPCo Trustees and Managers9-12	Statements of Cash Flows20
Operating Statistics13	Notes to Financial Statements21-40
Report of Independent Public Accountants14-15	Mission & Vision Statement / Area Map41

KEPCo Staff

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KSI Vice President of Engineering	John PayneSenior Engineer
Chris DavidsonEngineer 3	Rita Petty Executive Assistant
Terry DeutscherManager, SCADA & Meter Maintenance	& Manager of Office Services
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Carol GardnerOperations Analyst 2	Paul StoneSystem Operator
Shawn GeilDirector of Information Systems	Jill TaggartDirector of Forecasting & Planning
Maurice HallSr. SCADA/Metering Technician	Phil Wages Director of Member Services, Government Affairs & Business Development

Organization and Resources

Kansas Electric Power Cooperative, Inc. (KEPCo), headquartered in Topeka, Kansas, was incorporated in 1975 as a not-for-profit generation and transmission cooperative (G&T). It is KEPCo's responsibility to procure an adequate and reliable power supply for its nineteen distribution rural electric cooperative members at a reasonable cost.

Through their combined resources, KEPCo Members support a wide range of other services, such as rural economic development, marketing and diversification opportunities, power requirement and engineering studies, and rate design, among others.

KEPCo is governed by a Board of Trustees representing each of its nineteen Members which collectively serve more than 120,000 electric meters in two-thirds of Kansas. The KEPCo Board of Trustees meets regularly to establish policies and act on issues that often include recommendations from working committees of the Board and KEPCo staff. The Board also elects a seven-person Executive Committee which includes the President, Vice President, Secretary, Treasurer, and three additional Executive Committee members.

KEPCo was granted a limited certificate of convenience and authority by the Kansas Corporation Commission in 1980 to act as a G&T public utility. KEPCo's power supply resources consist of: 70 MW of owned generation from the Wolf Creek Generating Station; 30 MW of owned generation from the latan 2 Generating Unit; the 20 MW Sharpe Generating Station located in Coffey County; Prairie Sky Solar, a one-megawatt solar facility in Butler County; hydropower purchases of an equivalent 100 MW from the Southwestern Power Administration; and 13 MW from the Western Area Power Administration; plus partial requirement power purchases from regional utilities.

KEPCo is a Touchstone Energy® Cooperative. Touchstone Energy® is a nationwide alliance of more than 750 cooperatives committed to promoting the core strengths of electric cooperatives - integrity, accountability, innovation, personal service and a legacy of community commitment. The national program is anchored by the motto "The Power of Human Connections".

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A Touchstone Energy® Cooperative





2016 Message

from **Kevin Compton** KEPCo President **Marcus Harris Executive Vice President** & Chief Executive Officer



At KEPCo's November Board of Trustees meeting, Mr. Kevin Compton (right) was elected as KEPCo's 12th president. Mr. Compton is Vice-President of the Brown-Atchison Electric Cooperative Association, Inc. Board of Trustees, located in Horton, KS.

As KEPCo completes its 42nd year of operation, our focus remains the same as year one - to provide superior service to our members, while using our mission of providing safe, reliable, and affordable energy as the

compass to navigate through challenging times. Each year many strategic decisions are made, often centered around and relatively constant, averaging regulatory, political, energy resource issues. Each 75.6 mills since 2013." decision is made purposefully,

with the same end result in mind - for the nineteen-member rural betterment of our electric cooperatives.

An essential element of providing superior service to the rural communities of Kansas is KEPCo's ability to provide electricity at not only an economical price, but a stable price as well. Since 2012, KEPCo's average wholesale rate has decreased by over 5% and has remained relatively constant, averaging 75.6 mills since 2013. KEPCo has also seen a flattening of demand. In 2011, a record peak demand of 455 megawatts was set. Since 2013, KEPCo's peak demand has averaged 431 megawatts. The decrease in demand is predominantly attributed

> to four factors: several of KEPCo's member cooperatives have installed diesel-fired generators which are called upon by KEPCo to run during peak times; the accumulative effect of several

years of energy efficiency measures, such as the installation of high-efficiency HVAC systems by cooperative members, which is promoted by KEPCo's heat pump rebate program; the decrease in production within the oil and natural gas industries; and the aggressive demand-side response program administered by KEPCo. year, KEPCo was able to approximately 35 megawatts of demand, saving members approximately \$4 Reducing peak demand, while retaining energy

"Since 2012, KEPCo's average

over 5% and has remained

wholesale rate has decreased by

sales, reduces the wholesale price of power to KEPCo's member cooperatives.

Through careful and deliberate planning, KEPCo has crafted a power supply that is quite diverse, which enables KEPCo to shield its member cooperatives from price fluctuations of a particular generation fuel. This year, KEPCo further augmented its diverse power supply with the addition of a one-megawatt solar facility, designed and engineered by KEPCo Services, Inc. (KSI), a KEPCo-owned subsidiary. The facility was named Prairie Sky Solar, and is

anticipated to generate 1,980 megawatt hours of electricity the first year. KEPCo's member cooperatives will have the ability to offer, at the prerogative of the member cooperative, subscribing the generation from the facility in 100 kilowatt hour blocks to the

membership of the cooperatives choosing to participate in the subscription program. The facility was financed with low-interest New Clean Renewable Energy Bonds (NCREBs) through National Rural Utilities Cooperative



From I to r: Mark Doljac, Director of Rates and Regulation and Mark Barbee, Vice President of Engineering.

Finance Corporation (CFC). The addition of the solar facility will enable KEPCo to reduce the demand on traditional generation sources in the peak summer months, further reducing demand costs to KEPCo's members.

KEPCo had a solid financial performance in 2016. KEPCo ended the year with total revenue of \$160.2 million and a consolidated net margin of \$1.9 million. KEPCo's total assets, including those of its subsidiary, KSI, were \$291 million. The solid financial performance allowed KEPCo to maintain key financial metrics within acceptable levels and enabled KEPCo's equity-to-asset ratio to reach 24.14%, which is a historic high for KEPCo. KEPCo members received \$1.93 million in patronage capital and realized cost savings of \$11.5 million through the Margin Stabilization Adjustment for 2016.

"If carbon dioxide regulation remains a national point of emphasis, KEPCo's cost to meet regulatory standards will be substantially lower relative to other utilities as a result of its diverse power supply."

Such notable financial performance is confirmation of KEPCo's commitment of keeping rates affordable and consistent to its members, particularly during periods when upward cost pressures have arisen.

Uncertainty still exists regarding carbon dioxide regulation. This has dissuaded utilities from building new coal-fired power plants, in large part due to the uncertainty of the technology to mitigate emissions and the uncertainty of a permit even being granted for the facility. Even if regulations are relaxed, as anticipated under the new administration, the likelihood of a comprehensive and permanent rollback of emission regulations is most unlikely. Our industry is reliant upon prudent investments in long-lived assets and the industry places value on regulatory certainty, stability. predictability, and gradualism. As such, coalfired generation will likely continue to be supplanted by renewable energy and natural gas-fired generation. For many utilities, the thought of a carbon-constrained industry is quite troublesome, due to the cost and complexities of regulatory compliance. However, KEPCo is in a more favorable

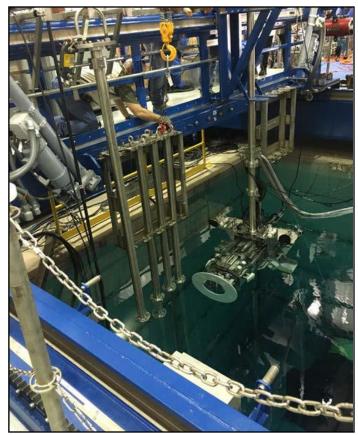
position. With nearly 53% of our energy originating from resources producing zero greenhouse gasses, KEPCo's exposure to generation sources impacted by current and future greenhouse gas emission regulations is far less than utilities with a large exposure to fossil fuels. If carbon dioxide regulation remains a national point of emphasis, KEPCo's cost to meet regulatory standards will be substantially lower relative to other utilities as a result of its diverse power supply.

KEPCo's owned generation assets performed exceptionally well this year. Wolf Creek completed refueling outage 21 this past fall and performed several maintenance procedures during the outage, including one that has never been done before in the United States. Wolf Creek is the first nuclear power plant in the country to use water jet peening, a mechanical process developed in Japan by Mitsubishi Nuclear Energy Services, that works a metal surface to improve its resistance to cracking on its reactor vessel nozzle welds. In the U.S., three plants have had reactor vessel nozzle cracks in the past 15 years and two have had bottom-mounted nozzle cracks. This process is expected to mitigate the risk of stress corrosion cracking for the remaining life of the plant.



latan 2

latan 2, owned in part by KEPCo, is a coalfired facility in Weston, Missouri, which provided KEPCo's Members with approximately eight percent of their energy requirements for 2016 and continues to be one of the most efficient and lowest greenhouse gas emitting



Water jet peening of the Wolf Creek reactor vessel. coal plants in the U.S.

In May of 2016, Great Plains Energy (GPE), parent company of Kansas City Power & Light, announced its agreement to purchase Westar Energy in a transaction valued at over \$12 The proposed acquisition includes a significant merger premium to be paid by Great Plains and a significant amount of debt to be added to the liabilities of the consolidated company, if the transaction is ultimately approved by regulators. KEPCo has multifaceted relationships with both GPE and Westar, including generation plant ownership, transmission dependency, and power supply arrangements. KEPCo staff worked throughout the year to protect KEPCo and its members potential adverse impacts of this from transaction on our members. KEPCo played a major role in the regulatory processes at the Regulatory Federal Energy Commission (FERC) Kansas Corporation and the Commission (KCC). The final decisions from

the KCC and the FERC are expected in the spring of 2017.

The KEPCo Board of Trustees deserves a special thank you for their hard work and leadership this year. It has also been a challenging year for KEPCo staff, who have done a remarkable job meeting the special demands of 2016 while fulfilling the responsibilities necessary to operate an electric

utility. Each year, the Board of Trustees and KEPCo staff demonstrate the expertise and resolve necessary to provide an economical, reliable, and safe supply of energy for our members. It's what we have done for the past four decades and it's our commitment and privilege to do the same for decades to come.

Marcus Harris KEPCo EVP & CEO

Mandle Harri

Kevin D. Compton
Kevin D. Compton
KEPCo President



KEPCo staff

2016 KEPCo Highlights

KEPCo's Board of Trustees unanimously approved KEPCo's addition of a one-megawatt solar farm to its already diverse resource mix. The solar farm was aptly named Prairie Sky Solar and is located in Andover, Kansas. KEPCo Services, Inc. (KSI) designed and engineered the facility and KEPCo will operate and maintain the facility as well. The facility was put into service on February 22, 2017.



Prairie Sky Solar, a one-megawatt solar facility located in Butler County.

In August, KEPCo filed a Lien Accommodation with Rural Utilities Service to secure New Clean Renewable Energy Bonds (NCREBs) financing through CFC. The NCREBs financing will enable KEPCo to finance the Prairie Sky Solar project at a net effective interest rate of approximately one percent interest per year for 25 years.

Energy and Environmental Economics, Inc. (E3) was retained by KEPCo to provide external perspectives in the development of a strategic plan. At KEPCo's July Board of meeting, Kush Patel, Trustees Managing Consultant at E3, facilitated a discussion with the KEPCo Board of Trustees and KEPCo senior staff that was used as the basis to create a strategic plan for KEPCo to meet its future goals of providing a power supply to its members in a reliable, low-cost, and low-risk manner, while beginning to migrate toward a business model recognizing and capitalizing on trends that are changing the utility industry.



Mr. Kush Patel, E3, discusses the KEPCo Strategic Plan with Scott Whittington, Lyon-Coffey, and Marcus Harris, KEPCo EVP & CEO.

KEPCo staff, completed Load Forecasts for Rolling Hills, Twin Valley, LJEC, Bluestem, Caney Valley, and Sedgwick County. Power Cost Projections were also completed for Radiant, LJEC, DS&O, Bluestem, Heartland, Rolling Hills, Sedgwick, and Caney Valley.

KEPCo Services, Inc. completed 44 engineering projects in 2016. One project of particular note was the Saddlehorn Substation project. KSI provided engineering and project management for the Ninnescah Rural Electric Cooperative Saddlehorn Substation. The new 115 kV to 4.16 kV, 7.5 MVA substation will serve a pump station on the 550 mile Saddlehorn Pipeline from Platteville, Colorado to Cushing, Oklahoma. The pipeline is a joint venture between Magellan Midstream Partners LP, along with Plains All-American Pipeline and Anadarko Petroleum Corp. The substation was put into service on schedule and under budget in early September 2016.





Wolf Creek Nuclear Generating Station

The Wolf Creek Nuclear Operating Company successfully completed refueling outage 21 in the fall and the Wolf Creek Nuclear Generating Station has run continuously since the refueling. In December, the plant set an all-time production record of 912,600 megawatt hours. Wolf Creek has made great strides with regulatory and operational performance in recent years.

KEPCo staff participated in the annual Southwest Power Pool (SPP) legislative conference. The conference was a three-day visit to Washington, D.C. to discuss issues with several members of Congress and industry lobbyists, such as federal energy legislation, as well as an update from three of the plaintiff attorneys in the Clean Power Plan lawsuit. KEPCo Staff also continued to work diligently with the KEC and Sunflower on legislative issues in Kansas and Washington, D.C. Staff testified on several bills in 2016 and tracked numerous pieces of legislation.



From I to r: Wayne Penrod and Clare Gustin, Sunflower; Mike Morley, Midwest; and Phil Wages, KEPCo, at the SPP Conference in Washington, D.C.



KEPCo continues to work with its Member cooperatives in an aggressive rural development program that has successfully created rural jobs and wealth retention in Kansas. The USDA Rural Economic Development Loan & Grant (REDLG) program provides zero interest loans to worthy projects.

In August, KEPCo submitted to the Western Area Power Administration (WAPA) an Integrated Resource Plan (IRP). Every five years, KEPCo is required to submit an IRP to WAPA. The IRP includes extensive data, such as; identifying and comparing all practicable energy efficiency and energy supply resources; an action plan with timing established by KEPCo; a description of efforts to minimize adverse environmental efforts of new resource acquisitions; public participation to comment on the IRP; conducting a load forecast; and a measurement strategy for options identified in the IRP to determine whether objectives are being met.

KEPCo's Marcus Harris, Bill Riggins, and Phil Wages, along with a contingent of another 17 Kansas electric cooperative representatives, attended the NRECA Legislative Conference Washington, D.C. The Kansas contingent, along with cooperative 1,500 electric representatives from across the country conveyed industry issues their respective congressional leaders.



Kansas electric cooperative representatives at the NRECA Legislative Conference in Washington, D.C.

Safety of our employees is essential to the continued operational success of KEPCo. Appropriate safety meetings are held throughout the year for KEPCo staff. KEPCo is proud to report there were no lost time accidents recorded in 2016.

KEPCo Member Cooperatives Trustees, Alternates and Managers



Joseph Seiwert

Ark Valley Electric Cooperative Assn., Inc. PO Box 1246, Hutchinson, KS 67504 620-662-6661
Trustee Rep. -- Joseph Seiwert
Alternate Trustee -- Jackie Holmberg
Manager -- Jackie Holmberg



Jackie Holmberg



Ken Maginley

Bluestem Electric Cooperative, Inc.
PO Box 5, Wamego, KS 66547 785-456-2212
PO Box 513, Clay Center, KS 67432 785-632-3111
Trustee Rep. -- Kenneth J. Maginley
Alternate Trustee -- Robert Ohlde
Manager -- Kenneth J. Maginley



Bob Ohlde



Kevin Compton

Brown-Atchison Electric Cooperative, Assn., Inc. PO Box 230, Horton, KS 66439 785-486-2117 Trustee Rep. -- Kevin Compton Alternate Trustee -- James Currie Manager -- James Currie



Jim Currie



Dale Short

Butler Electric Cooperative Assn., Inc.
PO Box 1242, El Dorado, KS 67402 316-321-9600
Trustee Rep. -- Dale Short
Alternate Trustee -- Riley Walters
Manager -- Dale Short



Riley Walters



Dwane Kessinger

Caney Valley Electric Cooperative Assn., Inc. PO Box 308, Cedar Vale, KS 67204 620-758-2262 Trustee Rep. -- Dwane Kessinger Alternate Trustee -- Allen A. Zadorozny Manager -- Allen A. Zadorozny



Allen Zadorozny



Kirk Thompson

CMS Electric Cooperative, Inc. PO Box 790, Meade, KS 67864 620-873-2184 Trustee Rep. -- Kirk A. Thompson Alternate Trustee -- Clifford Friesen Manager -- Kirk A. Thompson



Cliff Friesen



DS&O Electric Cooperative, Inc.
PO Box 286, Solomon, KS 67480 785-655-2011
Trustee Rep. -- Dean Allison
Alternate Trustee -- Tim Power
Manager -- Tim Power



Tim Power



Bob Reece

Flint Hills Electric Cooperative Assn., Inc.
PO Box B, Council Grove, KS 66846 620-767-5144
Trustee Rep. -- Robert E. Reece
Alternate Trustee -- Terry Olsen
Manager -- Robert E. Reece



Terry Olsen



Dennis Peckman

Heartland Rural Electric Cooperative, Inc. PO Box 40, Girard, KS 66743 620-724-8251 Trustee Rep. -- Dennis Peckman Alternate Trustee -- Dale Coomes Manager -- Dale Coomes



Dale Coomes



Steven Foss

LJEC PO Box 70, McLouth, KS 66054 913-796-6111 Trustee Rep. -- Steven O. Foss Alternate Trustee -- Harlan Hunt Manager -- Steven O. Foss



Harlan Hunt



Scott Whittington

Lyon-Coffey Electric Cooperative, Inc.
PO Box 229, Burlington, KS 66839 620-364-2116
Trustee Rep. -- Scott Whittington
Alternate Trustee -- Robert Converse
Manager -- Scott Whittington



Robert Converse

KEPCo Member Cooperatives Trustees, Alternates and Managers



Paul Unruh

Ninnescah Electric Cooperative Assn., Inc. PO Box 967, Pratt, KS 67124 620-672-5538 Trustee Rep. -- Paul Unruh Alternate Trustee -- Teresa Miller Manager -- Teresa Miller



Teresa Miller



Bill Peterson

Prairie Land Electric Cooperative, Inc. PO Box 360, Norton, KS 67654 785-877-3323 District Office, Bird City 785-734-2311 District Office, Concordia 785-243-1750 Trustee Rep. -- Bill Peterson Alternate Trustee -- Allan J. Miller Manager -- Allan J. Miller



Allan Miller



Dennis Duft

Radiant Electric Cooperative, Inc. PO Box 390, Fredonia, KS 66736 620-378-2161 Trustee Rep. -- Dennis Duft Alternate Trustee -- Tom Avers Administrative Manager -- Leah Tindle Operations Manager -- Dennis Duft



Tom Ayers



Leah Tindle



Doug Jackson

Rolling Hills Electric Cooperative, Inc. PO Box 339, Beloit, KS 67420 785-534-1601 Trustee Rep. -- Douglas J. Jackson Alternate Trustee -- Leon Eck Manager -- Douglas J. Jackson



Leon Eck



Donald Metzen

Sedgwick County Electric Cooperative Assn., Inc. PO Box 220, Cheney, Ks 67025 316-542-3131 Trustee Rep. -- Donald Metzen Alternate Trustee -- David Childers Manager -- David Childers



Dave Childers



John Schon

Sumner-Cowley Electric Cooperative, Inc. PO Box 220, Wellington, KS 67152 620-326-3356 Trustee Rep. -- John Schon Alternate Trustee -- Cletas Rains Manager -- Cletas Rains



Cletas Rains



Bryan Coover

Twin Valley Electric Cooperative, Inc.
PO Box 368, Altamont, KS 67330 620-784-5500
Trustee Rep. -- Bryan Coover
Alternate Trustee -- Ron Holsteen
Manager -- Ron Holsteen



Ron Holsteen



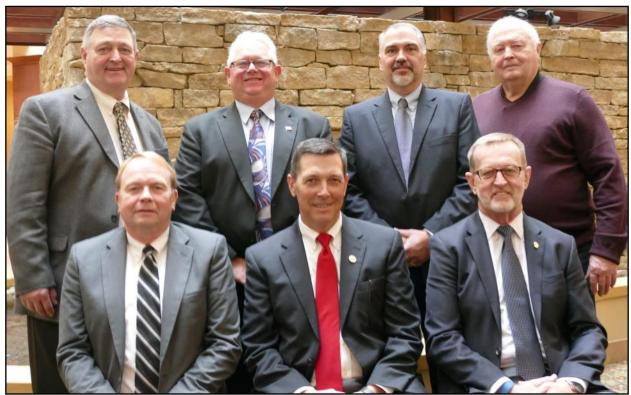
Shane Laws

Victory Electric Cooperative Assn., Inc. PO Box 1335, Dodge City, KS 67801 620-227-2139 Trustee Rep. -- Shane Laws Alternate Trustee -- Daryl Tieben Manager -- Shane Laws



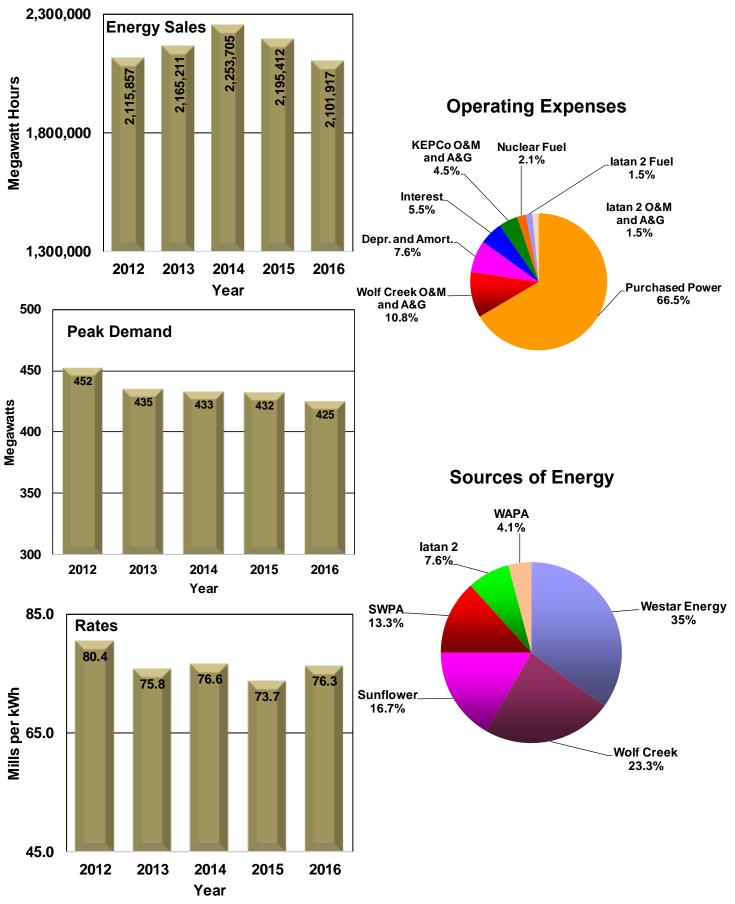
Daryl Tieben

2016 - 2017 KEPCo Executive Committee



Back row, left to right: Kevin Compton - President; Dale Short - Vice President; Doug Jackson - Secretary; Dean Allison - Treasurer. Front row, left to right: Steve Foss - Executive Committee; Kirk Thompson - Executive Committee; Scott Whittington - Executive Committee.

Operating Statistics



INDEPENDENT AUDITORS' REPORT

To the Board of Directors Kansas Electric Power Cooperative, Inc. Topeka, Kansas

We have audited the accompanying consolidated financial statements of Kansas Electric Power Cooperative, Inc. and subsidiary ("KEPCo"), which comprise the consolidated balance sheets as of December 31, 2016 and 2015, and the related consolidated statements of margin, patronage capital, and cash flows for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

As more fully described in Note 3 to the financial statements, certain depreciation and amortization methods have been used in the preparation of the 2016 and 2015 consolidated financial statements which, in our opinion, are not in accordance with accounting principles generally accepted in the United States of America. The effects on the consolidated financial statements of the aforementioned departure are explained in Note 3.

Qualified Opinion

In our opinion, except for the effects of using the aforementioned depreciation and amortization methods as discussed in Note 3, the consolidated financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of KEPCo as of December 31, 2016 and 2015, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Changes in Accounting Principle

As described in Note 1 to the financial statements, the Company adopted the provisions of Accounting Standards Updates 2016-01 and 2015-07 in 2016. Our opinion is not modified with respect to these matters.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we also have issued our report dated April 13, 2017, on our consideration of KEPCo's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KEPCo's internal control over financial reporting and compliance.

Mayer Hoffman McCann P.C.

Mayer Haffun Mcan P.C.

Topeka, Kansas

April 13, 2017

KEPCo's Mission Statement

KEPCo exists on behalf of its Members to produce, procure, transmit, deliver and maintain a reliable supply of wholesale electricity within financial guidelines and risk tolerances established by the Board.

KEPCo Member System Map Prairie Land Rolling Hills Bluestem SH WA LG TR RH Flint Hills NS GL WH Heartland Butler НМ Ninnescah HS CMS

KEPCo's Vision Statement

KEPCo will work to provide Consumer-Members the best possible value in reliable electricity and to play an active role in helping improve the economy and quality of life.

Kansas Electric Power Cooperative, Inc.

A Touchstone Energy® Cooperative

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