** PUBLIC DISCLOSURE COPY **

EXTENDED TO NOVEMBER 15, 2019

Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

► Go to www.irs.gov/Form990 for instructions and the latest information.

ΑI	For the	e 2018 calendar year, or tax year beginning and	ending					
В	Check if applicabl	C Name of organization		D Employer identifi	cation number			
	Addre chang	PIONEER ELECTRIC COOPERATIVE INC						
	Name chang			48-0	493444			
	Initial return		Room/suite	E Telephone number				
	Final return	1850 W OKTAHOMA			356-4111			
	termin			G Gross receipts \$	04 400 040			
	Amen- return	ded זון עככהים עס 67990		H(a) Is this a group r				
	Applic tion	F Name and address of principal officer: STEPHEN J. EPPERSON	1	for subordinates	for subordinates? Yes X No			
	pendi	SAME AS C ABOVE		H(b) Are all subordinates i	ncluded? Yes No			
Ι.	Tax-ex	empt status: $501(c)(3)$ X $501(c)(12)$ (insert no.) 4947(a)(1) c	or 527	If "No," attach a	list. (see instructions)			
_		te: > WWW.PIONEERELECTRIC.COOP		H(c) Group exemption	n number			
Κ	Form of	organization: X Corporation Trust Association Other	L Year	of formation: 1944	M State of legal domicile: KS			
Pa	art I	Summary						
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: SALE	OF EL	ECTRICITY T	O MEMBERS			
'n	2	Check this box if the organization discontinued its operations or dispos	ed of more	than 25% of its net as	sets.			
Š	3	Number of voting members of the governing body (Part VI, line 1a)		3	9			
Ğ	4	Number of independent voting members of the governing body (Part VI, line 1b)			0			
တ္	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)			75			
itie	6	Total number of volunteers (estimate if necessary)			0			
Ćţ	7 a	Total unrelated business revenue from Part VIII, column (C), line 12			3,177,581.			
_	b	Net unrelated business taxable income from Form 990-T, line 38	<u></u>	7b	0.			
Revenue				Prior Year	Current Year			
	8	Contributions and grants (Part VIII, line 1h)		0.	0.			
	9	Program service revenue (Part VIII, line 2g)		84,575,057.				
ě	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		1,012,932.	917,776.			
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		2,162,767.	3,317,297.			
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		87,750,756. 84,142,582				
	1	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		68,110.	79,409.			
	1	Benefits paid to or for members (Part IX, column (A), line 4)		0.	9,527,910.			
es	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		9,902,313.	8,486,695.			
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.			
Ž.X	b	Total fundraising expenses (Part IX, column (D), line 25)	0.	CE 072 402	66 040 E60			
	''	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		65,873,483. 75,843,906.				
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)			84,142,582.			
		Revenue less expenses. Subtract line 18 from line 12		11,906,850.	0.			
ts o	<u> </u>	Total accests (Part V. line 10)		eginning of Current Year 253,008,380.	End of Year 259, 362, 834.			
Assets or	20	Total assets (Part X, line 16)		86,457,940.				
Net /	-	Total liabilities (Part X, line 26) Net assets or fund balances. Subtract line 21 from line 20	······ <u> </u>	66,550,440.				
	art II	Signature Block		.00,550,440.	174,000,1500			
		lties of perjury, I declare that I have examined this return, including accompanying schedules	and statem	ents, and to the best of m	v knowledge and belief, it is			
		t, and complete. Declaration of preparer (other than officer) is based on all information of wh			,,			
	,							
Sig	ın	Signature of officer		Date				
Hei		■ STEPHEN J. EPPERSON, CEO						
		Type or print name and title						
		Print/Type preparer's name Preparer's signature		Date Check	PTIN			
Pai	P01217304							
Pre	parer	Firm's name ► MOSS ADAMS LLP		Firm's EIN ▶	91-0189318			
Use	Only	Firm's address 601 W. RIVERSIDE AVENUE STE 180	0					
		SPOKANE, WA 99201		Phone no. 50	9-747-2600			
Ma	v the II	RS discuss this return with the preparer shown above? (see instructions)			X Yes No			

	990 (2018) PIONEER ELECTRIC COOPERATIVE INC	48-0493444	Page 2
Par	t III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		
1	Briefly describe the organization's mission: SALE OF ELECTRICITY TO MEMBERS		
2	Did the organization undertake any significant program services during the year which were not listed on the		
	prior Form 990 or 990-EZ? If "Yes," describe these new services on Schedule O.	Yes	s X No
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? If "Yes," describe these changes on Schedule O.	Yes	s X No
4	Describe the organization's program service accomplishments for each of its three largest program services, as	s measured by expenses	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to oth revenue, if any, for each program service reported.	ers, the total expenses, a	and
4a	(Code:) (Expenses \$ including grants of \$) (Revo)
	OF PIONEER ELECTRIC COOPERATIVE AND APPROXIMATELY 17,000	O RETAIL	
	ELECTRIC METERS WHO ARE SERVED THROUGH SOUTHERN PIONEER	ELECTRIC	
	COMPANY, A WHOLLY OWNED SUBSIDIARY.		
4b	(Code:) (Expenses \$ including grants of \$) (Revo	enue \$)
4c	(Code:) (Expenses \$ including grants of \$) (Rev	enue \$)
4d	Other program services (Describe in Schedule O.)		
4 -	(Expenses \$ including grants of \$) (Revenue \$ Total program service expenses •)	

Form 990 (2018) PIONEER ELECTRIC COOPERATIVE INC Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1		_X_
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		_X_
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3	X	
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		_X_
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		_X_
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		_X_
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		_X_
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		<u> </u>
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent			
	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		_X_
С	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total		37	
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X	
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in			37
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	37	<u> </u>
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses		v	
40-	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	40-		Х
	Schedule D, Parts XI and XII Was the organization included in consolidated, independent audited financial statements for the tax year?	12a		
b	, ,	12b	Х	
13	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	- 21	X
14a	Pid the appropriate and office and because the state of the United Obstace	14a		X
b		174		
~	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		_X_
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		_X_
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		_X_
20 a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		_X_
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u> </u>
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21		X

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Pai	t IV Checklist of Required Schedules (continued)			agc -		
	Continued)		Yes	No		
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		163	NO		
~~	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	х			
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current					
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete					
	Schedule J	23	Х			
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the					
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete					
	Schedule K. If "No," go to line 25a	24a		Х		
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b				
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease					
	any tax-exempt bonds?	24c				
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d				
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit					
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a				
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and					
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete					
	Schedule L, Part I	25b				
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or					
	former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes,"					
	complete Schedule L, Part II	26	Х			
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial					
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member			,,		
	of any of these persons? If "Yes," complete Schedule L, Part III	27		X		
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV					
	instructions for applicable filing thresholds, conditions, and exceptions):	28a		Х		
	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV					
	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		Х		
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,	00-		X		
00	director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		X		
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Α_		
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	20		x		
21	contributions? If "Yes," complete Schedule M	30		<u> </u>		
31	Did the organization liquidate, terminate, or dissolve and cease operations?	31		x		
32	If "Yes," complete Schedule N, Part I Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	31				
32	, ,	32		x		
33	Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	- SZ				
00	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		x		
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	"				
٠.	Part V, line 1	34		x		
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Х			
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity					
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	Х			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?					
	If "Yes," complete Schedule R, Part V, line 2	36				
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization					
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Х		
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?					
	Note. All Form 990 filers are required to complete Schedule O	38	X			
Pai						
	Check if Schedule O contains a response or note to any line in this Part V					
			Yes	No		
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable					
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	-				
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming					
	(gambling) winnings to prize winners?	1 10	X	ı		

Page 5

Form	990 (2018) PIONEER ELECTRIC COOPERATIVE INC	48-0493	444	Р	age 5
Pai	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)				
	1	1		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,				
	filed for the calendar year ending with or within the year covered by this return	2a 75			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return		2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions))		7.7	
			3a	X	-
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule C		3b	Х	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other are	•			37
	financial account in a foreign country (such as a bank account, securities account, or other financial account, or	ccount)?	4a		X
b	If "Yes," enter the name of the foreign country:				
_	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ac				v
_			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transac		5b		
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the				₩
	any contributions that were not tax deductible as charitable contributions?		<u>6a</u>		X
b	If "Yes," did the organization include with every solicitation an express statement that such contribution	ons or gifts	۱		
_	were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).	viana providad to the pover	7-		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and serv		7a 7b		
	If "Yes," did the organization notify the donor of the value of the goods or services provided? Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was		/D		
C		•	7.		
a	to file Form 8282?	7d	7c		
u	If "Yes," indicate the number of Forms 8282 filed during the year Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co	<u> </u>	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra		7f		
'	If the organization received a contribution of qualified intellectual property, did the organization file For		7g		
9 h	If the organization received a contribution of qualified intellectual property, and the organization file for intellectual property in the organization file for intellectual property, and the organization file for intellectual property in the organization file for intellectua		79 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained				
Ü			8		
9	Sponsoring organizations maintaining donor advised funds.				
a			9a		
b			9b		
10	Section 501(c)(7) organizations. Enter:				
	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b		10b			
11	Section 501(c)(12) organizations. Enter:	•			
а	Gross income from members or shareholders	11a 79924671.			
b	Gross income from other sources (Do not net amounts due or paid to other sources against				
		11b 1,067,797.			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
а	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note. See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the				
	organization is licensed to issue qualified health plans	13b			
С	Enter the amount of reserves on hand	13c			
14a	Did the consideration and the consideration of the description of the		14a		Х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule	0	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remunerations.				
	excess parachute payment(s) during the year?		15		X
	If "Yes," see instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	income?	16		X
	If "Yes," complete Form 4720, Schedule O.				
			_	$\alpha \alpha \alpha$	(2018)

PIONEER ELECTRIC COOPERATIVE INC 48-0493444 Form 990 (2018) Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No **1a** Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. 0 **b** Enter the number of voting members included in line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other Х officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 of officers, directors, or trustees, or key employees to a management company or other person? 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 6 Did the organization have members or stockholders? 6 Х 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or Х more members of the governing body? 7a **b** Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? Х 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses in Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? 10a b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? Х 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe in Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Х b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes " describe Х 12c in Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 Х 14 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official Х 15a Х Other officers or key employees of the organization 15b If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a Х taxable entity during the year? 16a b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16h Section C. Disclosure NONE List the states with which a copy of this Form 990 is required to be filed Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply X Own website Another's website X Upon request ___ Other (explain in Schedule O) Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

832006 12-31-18

CHANTRY C SCOTT - 620-356-4111 1850 W OKLAHOMA, ULYSSES, KS

Form **990** (2018)

67880

State the name, address, and telephone number of the person who possesses the organization's books and records

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A)	(B)	(C)		(D)	(E)	(F)				
Name and Title	Average	Position (do not check more than one		Reportable	Reportable	Estimated				
	hours per	box	box, unless person is both a officer and a director/truster		n an	compensation	compensation	amount of		
	week		cer an	a a a	recto	r/trus	tee)	from	from related	other
	(list any hours for	irecto						the	organizations	compensation from the
	related	e or d	tee			sated		organization (W-2/1099-MISC)	(W-2/1099-MISC)	organization
	organizations	truste	al trus		yee	m per		(** 27 1000 141100)		and related
	below	Individual trustee or director	Institutional trustee	er	Key employee	Highest compensated employee	er			organizations
	line)	Indiv	Instit	Officer	Key 6	High	Former			
(1) MELVIN WINGER	1.00									
PRESIDENT	0.50	Х		Х				27,330.	0.	0.
(2) ALFRED ALEXANDER	2.00									
VICE PRESIDENT	0.70	Х		Х				23,743.	0.	0.
(3) PERRY RUBART	3.00									
SECRETARY/TREASURER	0.50	Х		Х				31,350.	0.	0.
(4) JOHN JURY	2.00									
ASSISTANT SECRETARY/TREASURER	0.70	Х		Х				23,059.	0.	0.
(5) CHARLES MILBURN	2.00									
TRUSTEE	0.90	Х						23,654.	0.	0.
(6) FRED CLAASSEN	5.00									
TRUSTEE	2.00	Х						34,918.	0.	0.
(7) JAMES BELL	7.00									
TRUSTEE	3.00	Х						40,748.	0.	0.
(8) MARTIE FLOYD	2.00									
TRUSTEE	0.70	Х						23,759.	0.	0.
(9) MIKE BREWER	5.00									
TRUSTEE	2.00	Х						32,838.	0.	0.
(10) STEPHEN EPPERSON	24.20									
CEO	17.20			Х				430,697.	0.	222,430.
(11) CHANTRY SCOTT	19.60									
CFO	21.50			Х				196,345.	0.	96,332.
(12) ANITA WENDT	31.70									
VP OF ENERGY SERVICES	10.80				Х			157,473.	0.	78,198.
(13) GEORGE BUSHNELL	21.00									
VP OF OPERATIONS & ENGINEERING	20.40				Х			196,386.	0.	99,651.
(14) LINDSAY CAMPBELL	27.70									
EXECUTIVE VP & GENERAL COUNSEL	18.40				Х			239,677.	0.	82,948.
(15) RANDALL MAGNISON	21.70									
EXECUTIVE VP & ASSISTANT CEO	24.10				Х			275,356.	0.	156,625.
(16) CLINTON MEIER	10.60									
OPERATIONS & ENGINEERING MANAGER	39.10					X		142,189.	0.	80,804.
(17) MICHAEL HANEY	41.80									
OPERATIONS & ENGINEERING MANAGER	0.60					Х		171,809.	0.	48,688.

832007 12-31-18

PIONEER ELECTRIC COOPERATIVE INC

Part VII Section A. Officers, Directors, True	stees, Key Em	oloy	ees,	and	d Hig	ghes	t C	ompensated Employee	s (continued)			
(A) Name and title	(B) Average hours per week	(do box	Position (do not check more than one box, unless person is both an officer and a director/trustee)		(D) Reportable compensation from	(E) Reportable compensation from related		(F) stimate nount other				
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	fr org an	pensa rom the anizat d relat anizati	e ion ed
(18) ROSS RILEY	45.10											
OPERATIONS SUPERVISOR	0.00					X		145,249.	0.	10	0,7	<u>52.</u>
(19) SHERRY EASTON ACCOUNTING MANAGER	24.00					x		150,479.	0.	6	5,5	01.
(20) NEAL MANGELS	38.10							,				
APPARATUS METERING COORDINATOR	7.60	L				х		126,579.	0.	5	9,8	09.
		-										
		-										
		-										
1b Sub-total	1						▶	2,493,638.	0.	10	917	38.
c Total from continuation sheets to Part V							>	0.	0.			0.
d Total (add lines 1b and 1c)								2,493,638.	0.	10	917	38.
2 Total number of individuals (including but	not limited to th	ose	liste	d ab	ove) wh	o re	eceived more than \$100,	000 of reportable			
compensation from the organization												24
											Yes	No
3 Did the organization list any former office				•	•							v
line 1a? If "Yes," complete Schedule J for										3		X
4 For any individual listed on line 1a, is the s	· ·		-					· ·	-		Х	
and related organizations greater than \$15Did any person listed on line 1a receive or			•							4	Λ	
rendered to the organization? If "Yes." col										5		Х

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A)	(B)	(C)
Name and business address	Description of services	Compensation
J AND J POWERLINE CONTRACTOR INC		
PO BOX 861, DODGE CITY, KS 67801	CONTRACT LINE LABOR	629,161.
NISC	CONTRACT COMPUTER &	
PO BOX 1147, MANDAN, ND 58554	SOFTWARE SUPPORT	379,645.
RUGGED ROOFING & CONSTRUCTION INC, 8701		
NORTH CLASSEN BLVD., SUITE E, OKLAHOMA	CONTRACT ROOFERS	202,754.
OSMOSE UTILITIES SERVICES INC	CONTRACT POLE	
PO BOX 117284, ATLANTA, GA 30368	TESTING	192,752.
GBS ENTERPRISES LLC	CONTRACT BUILDING	
6926 E SUMMERSIDE CT, BEL AIRE, KS 67226	CONSTRUCTION	107,233.
2 Total number of independent contractors (including but not limited to those liste	d above) who received more than	
\$100,000 of compensation from the organization		
		- 000

Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII (**D**) Revenue excluded from tax under (B) (C) Related or Unrelated Total revenue exempt function business sections 512 - 514 revenue revenue Contributions, Gifts, Grants and Other Similar Amounts **1 a** Federated campaigns 1b **b** Membership dues c Fundraising events 1c d Related organizations e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f: \$ h Total. Add lines 1a-1f **Business Code** 2 a SALES OF ELETRICITY 221000 76,627,472. 76,627,472 Program Service Revenue 900099 3,206,496 CAPITAL CREDITS 3,206,496 SERVICE REVENUE 900099 43,665. 43,665. POLE RENTAL INCOME 900099 29,876. 29,876. f All other program service revenue 79,907,509 g Total. Add lines 2a-2f Investment income (including dividends, interest, and 895,690 886,239. 9,451. other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties (i) Real (ii) Personal 6 a Gross rents **b** Less: rental expenses c Rental income or (loss) **d** Net rental income or (loss) 7 a Gross amount from sales of (i) Securities (ii) Other 23,630. assets other than inventory b Less: cost or other basis 1,544. and sales expenses 22,086. c Gain or (loss) 22,086. 22,086. d Net gain or (loss) 8 a Gross income from fundraising events (not Other Revenue including \$ contributions reported on line 1c). See Part IV, line 18 **b** Less: direct expenses c Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 **b** Less: direct expenses c Net income or (loss) from gaming activities \triangleright 10 a Gross sales of inventory, less returns 47,038 and allowances 47,892. **b** Less: cost of goods sold -854 -854. c Net income or (loss) from sales of inventory Miscellaneous Revenue **Business Code** 11 a MANAGEMENT FEES 900099 3,168,130 3,168,130 b 900099 150,021. d All other revenue 150,021 3,318,151 e Total. Add lines 11a-11d 79,877,633. 3,177,581. 1,087,368. 84,142,582 Total revenue. See instructions 12

832009 12-31-18

Form 990 (2018) PIONEER ELECTRIC COOPERATIVE INC
Part IX Statement of Functional Expenses

48-0493444 Page 10

Do r	Check if Schedule O contains a respon not include amounts reported on lines 6b,	(A) Total expenses	(B) Program service	(C)	(D) Fundraising
7b,	8b, 9b, and 10b of Part VIII.	Total expenses	expenses	Management and general expenses	expenses
1	Grants and other assistance to domestic organizations	22 162			
_	and domestic governments. See Part IV, line 21	32,162.			
2	Grants and other assistance to domestic	47 247			
_	individuals. See Part IV, line 22	47,247.			
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
4	individuals. See Part IV, lines 15 and 16	9,527,910.			
} 5	Benefits paid to or for members	5,521,510.			
,	Compensation of current officers, directors, trustees, and key employees	1,365,468.			
	Compensation not included above, to disqualified	1,303,400.			
,	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
	Other salaries and wages	4,090,527.			
	Pension plan accruals and contributions (include	_,,			
	section 401(k) and 403(b) employer contributions)	1,303,746.			
)	Other employee benefits	1,313,853.			
	Payroll taxes	413,101.			
	Fees for services (non-employees):	,			
а	Management				
b	Legal	34,648.			
С	Accounting	46,782.			
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,				
	column (A) amount, list line 11g expenses on Sch O.)				
2	Advertising and promotion	67,156.			
}	Office expenses	221,808.			
	Information technology	90,523.			
,	Royalties				
	Occupancy	344,706.			
	Travel				
,	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials	10 -11			
	Conferences, conventions, and meetings	43,511.			
	Interest	4,002,171.			
	Payments to affiliates	F 140 260			
	Depreciation, depletion, and amortization	5,148,360.			
	Insurance				
	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A)				
	amount, list line 24e expenses on Schedule 0.)				
а	PURCHASED POWER	54,179,536.			
b	ADMIN & GENERAL EXPENSE	1,867,867.			
С	POLITICAL CONTRIBUTIONS	1,500.			
d					
е	All other expenses				
	Total functional expenses. Add lines 1 through 24e	84,142,582.			
	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

Pai	rt X	Balance Sheet									
		Check if Schedule O contains a response or note	to an	y line in this Part X							
					(A) Beginning of year		(B) End of year				
	1	Cash - non-interest-bearing			1,339,519.	1	2,008,249.				
	2	Savings and temporary cash investments				2					
	3	Pledges and grants receivable, net				3					
	4	Accounts receivable, net	7,739,846.	4	7,159,959.						
	5	Loans and other receivables from current and for									
		trustees, key employees, and highest compensat									
		Part II of Schedule L	0.	5	14,893.						
	6	Loans and other receivables from other disqualified persons (as defined under									
		section 4958(f)(1)), persons described in section 4	4958(c	c)(3)(B), and contributing							
		employers and sponsoring organizations of section	on 501	(c)(9) voluntary							
ş		employees' beneficiary organizations (see instr).		6	4 04 0 4 4 7						
Assets	7	Notes and loans receivable, net			0.	7	4,912,147.				
⋖	8	Inventories for sale or use			1,052,438.	8	1,868,364.				
	9	•			5,776,026.	9	5,247,686.				
	10a	Land, buildings, and equipment: cost or other		161 020 014							
	١.	basis. Complete Part VI of Schedule D	10a	40,260,127.	105 010 005		101 677 007				
			125,018,825.	10c	121,677,887.						
	11	Investments - publicly traded securities		11							
	12	Investments - other securities. See Part IV, line 1	112,081,726.	12 13	116,473,649.						
	13	Investments - program-related. See Part IV, line 1	112,001,720.	14	110,473,049.						
	14 15	Intangible assets Other assets See Part IV line 11		15							
	16	Other assets. See Part IV, line 11	253,008,380.	16	259,362,834.						
	17	Accounts payable and accrued expenses	15,868,717.	17	7,460,234.						
	18	Grants payable	- , ,	18	, , .						
	19	Deferred revenue				19					
	20	Tax-exempt bond liabilities				20					
	21	Escrow or custodial account liability. Complete P				21					
g	22	Loans and other payables to current and former	officer	s, directors, trustees,							
Liabilities		key employees, highest compensated employees	s, and	disqualified persons.							
iabi		Complete Part II of Schedule L				22					
	23	Secured mortgages and notes payable to unrelate			70,589,223.	23	76,308,078.				
	24	Unsecured notes and loans payable to unrelated				24					
	25	Other liabilities (including federal income tax, pay									
		parties, and other liabilities not included on lines	•	· ·	^		000 222				
		Schedule D			0. 86,457,940.	25	908,332. 84,676,644.				
	26	Total liabilities. Add lines 17 through 25			00,437,340.	26	04,070,044.				
		Organizations that follow SFAS 117 (ASC 958) complete lines 27 through 29, and lines 33 and		k here 🕨 🔛 and							
ces	27					27					
a	28					28					
Ba	29	Permanently restricted net assets		29							
n n		Organizations that do not follow SFAS 117 (AS									
ř		and complete lines 30 through 34.		,,,							
Net Assets or Fund Balances	30	Capital stock or trust principal, or current funds			0.	30	0.				
sse	31	Paid-in or capital surplus, or land, building, or equ			0.	31	0.				
λA	32	Retained earnings, endowment, accumulated inc			166,550,440.	32	174,686,190.				
ž	33				166,550,440. 253,008,380.	33	174,686,190. 259,362,834.				
	34										

PIONEER ELECTRIC COOPERATIVE INC 48-0493444 Page 12 Form 990 (2018) Part XI Reconciliation of Net Assets Check if Schedule O contains a response or note to any line in this Part XI 84,142,582. Total revenue (must equal Part VIII, column (A), line 12) 1 84,142,582. Total expenses (must equal Part IX, column (A), line 25) 2 2 Revenue less expenses. Subtract line 2 from line 1 3 3 166,550,440. Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) 4 4 5 5 Net unrealized gains (losses) on investments 6 6 Donated services and use of facilities 7 7 Investment expenses 8 8 Prior period adjustments 8,135,750. Other changes in net assets or fund balances (explain in Schedule O) 9 9 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, 10 174,686,190. column (B)) Part XII Financial Statements and Reporting Check if Schedule O contains a response or note to any line in this Part XII Yes No X Accrual Accounting method used to prepare the Form 990: Cash Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O. Х 2a Were the organization's financial statements compiled or reviewed by an independent accountant? 2a If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: Both consolidated and separate basis Separate basis Consolidated basis Х **b** Were the organization's financial statements audited by an independent accountant? 2b If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: Separate basis X Consolidated basis Both consolidated and separate basis c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, Х review, or compilation of its financial statements and selection of an independent accountant? **2**c If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? Х За

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit

or audits, explain why in Schedule O and describe any steps taken to undergo such audits

SCHEDULE C

(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

2018

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service For Organizations Exempt From Income Tax Under section 501(c) and section 527

➤ Complete if the organization is described below.
➤ Attach to Form 990 or Form 990-EZ.

➤ Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

	ate instructions), then (c)(4), (5), or (6) organiza	tions: Complete Part III			
Name of organiz		tions. Complete Fait III.		Em	oloyer identification number
	PIONEER	ELECTRIC COOPERA	TIVE INC		48-0493444
Part I-A C	Complete if the org	ganization is exempt unde	r section 501(c) or	is a section 527 o	rganization.
2 Political car		zation's direct and indirect politica tures ign activities	. •	>	\$1,500. 0.
Part I-B C	Complete if the ord	ganization is exempt unde	r section 501(c)(3)		
	•	incurred by the organization unde			\$
		incurred by organization manager			
3 If the organ	ization incurred a section	on 4955 tax, did it file Form 4720 fo	or this year?		Yes No
b If "Yes," de	scribe in Part IV.				
		ganization is exempt unde			1 500
2 Enter the are exempt fun	mount of the filing orgar	d by the filing organization for sect nization's funds contributed to other	er organizations for sect	tion 527	\$ <u>1,500.</u> \$ <u>0.</u>
		s. Add lines 1 and 2. Enter here an	,	_	\$ 1,500.
		1120-POL for this year?			
5 Enter the named paym contribution	ames, addresses and er nents. For each organiza ns received that were pr	nployer identification number (EIN) ition listed, enter the amount paid omptly and directly delivered to a additional space is needed, provid) of all section 527 politi from the filing organizat separate political organ	cal organizations to whic ion's funds. Also enter t ization, such as a separa	ch the filing organization ne amount of political
(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0
JOE SEIW	ERT	PRETTY PRAIRIE, KS 67570	80-0200828	500	. 0.
		Í			1

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2018

LHA

SEE PART IV FOR CONTINUATION

Schedule C (Form 990 or 990-EZ) 2018	PIONEER ELE	CTRIC COOPE	RATIVE INC	48-	0493444 Page 2
Part II-A Complete if the org					
section 501(h)).					
	-	- · ·	n Part IV each affiliated	group member's nan	ne, address, EIN,
. — .	re of excess lobbying	• •			
B Check ▶ if the filing organiza	tion checked box A a	nd "limited control" pro	ovisions apply.		
	ts on Lobbying Expe ditures" means amo	enditures unts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influ	uence public opinion	(grass roots lobbying)			
b Total lobbying expenditures to influence					
c Total lobbying expenditures (add li		• • • • •			
d Other exempt purpose expenditure					
e Total exempt purpose expenditure		Ν.			
f Lobbying nontaxable amount. Enter	er the amount from th				
If the amount on line 1e, column (a) o		obying nontaxable am			
Not over \$500,000	20% of	the amount on line 1e			
Over \$500,000 but not over \$1,000	0,000 \$100,0	00 plus 15% of the exc	ess over \$500,000.		
Over \$1,000,000 but not over \$1,5	600,000 \$175,0	00 plus 10% of the exc	cess over \$1,000,000.		
Over \$1,500,000 but not over \$17	,000,000 \$225,0	00 plus 5% of the exce	ess over \$1,500,000.		
Over \$17,000,000	\$1,000	,000.			
g Grassroots nontaxable amount (er	nter 25% of line 1f)				
h Subtract line 1g from line 1a. If zer	o or less, enter -0-				
i Subtract line 1f from line 1c. If zero	o or less, enter -0				
j If there is an amount other than ze	ro on either line 1h or	line 1i, did the organiz	ation file Form 4720		
reporting section 4911 tax for this	•				Yes No
		eraging Period Under	` '		
(Some organizations t		001(h) election do not rate instructions for li	•	f the five columns b	elow.
	Lobbying Expe	enditures During 4-Ye	ar Averaging Period		
Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					

Schedule C (Form 990 or 990-EZ) 2018

48-0493444 Page 3

Schedule C (Form 990 or 990-EZ) 2018 PIONEER ELECTRIC COOPERATIVE INC 48-04934 Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description	(a)		(b)	
of the lobbying activity.	Yes	No	Amo	unt
During the year, did the filing organization attempt to influence foreign, national, state, or				
local legislation, including any attempt to influence public opinion on a legislative matter				
or referendum, through the use of:				
a Volunteers?				
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
c Media advertisements?				
d Mailings to members, legislators, or the public?				
e Publications, or published or broadcast statements?				
f Grants to other organizations for lobbying purposes?				
g Direct contact with legislators, their staffs, government officials, or a legislative body?				
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?i Other activities?				
j Total. Add lines 1c through 1i				
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?				
b If "Yes," enter the amount of any tax incurred under section 4912				
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				
Part III-A Complete if the organization is exempt under section 501(c)(4), section	n 501(c)(5)	, or sec	tion	
501(c)(6).			Yes	No
Mana and administrative all (000) and are all and a second and administrative and a second and a			162	140
1 Were substantially all (90% or more) dues received nondeductible by members?		1		
2 Did the examination make only in house labbying expanditures of \$2,000 or less?		ا م		
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered	e prior year? n 501(c)(5)	3 , or sec		3, is
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes."	e prior year? n 501(c)(5) 'No," OR (3), or sec (b) Part		9 3, is
Did the organization agree to carry over lobbying and political campaign activity expenditures from the Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." 1 Dues, assessments and similar amounts from members	e prior year? n 501(c)(5) 'No," OR (3), or sec (b) Part		9 3, is
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes."	e prior year? n 501(c)(5) 'No," OR (3), or sec (b) Part		9 3, is
Did the organization agree to carry over lobbying and political campaign activity expenditures from the Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid).	e prior year? n 501(c)(5) 'No," OR (3), or sec (b) Part		9 3, is
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Did the organization agree to carry over lobbying and political campaign activity expenditures from the Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid). Current year Carryover from last year C Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceed does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and polynomials.	e prior year? n 501(c)(5) 'No," OR (3), or sec b) Part		3, is
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Schedule C (Form 990 or 990-EZ) 2018

1111 E BOUNDARY RD PRETTY PRAIRIE, KS 67570

** PUBLIC DISCLOSURE COPY **

Schedule C (Form 990 or 990-EZ) 2018 PIONEER ELECTRIC COOPERATIVE INC Part IV Supplemental Information (continued)										48-0493444	Page 4
Part IV	Suppleme	ental Infor	mation	(continued)							
EIN:	80-02008	28 CO	L (D)	AMOUNT:	500.	COL	(E)	AMOUNT:	0.		
							. ,		-		

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ► Attach to Form 990. ► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 Open to Public Inspection

Name of the organization

PIONEER ELECTRIC COOPERATIVE INC

Employer identification number 48-0493444

Pai	t I Organizations Maintaining Donor Advised Fu	unds or Other Similar Funds or A	Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, line 6.		·
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in writing	g that the assets held in donor advised fu	inds
	are the organization's property, subject to the organization's exclu-	usive legal control?	Yes No
6	Did the organization inform all grantees, donors, and donor advisor	ors in writing that grant funds can be used	only
	for charitable purposes and not for the benefit of the donor or don	nor advisor, or for any other purpose confe	erring
_			
Pai	t II Conservation Easements. Complete if the organiz	ation answered "Yes" on Form 990, Part	V, line 7.
1	Purpose(s) of conservation easements held by the organization (cl		
	Preservation of land for public use (e.g., recreation or educa	ation) Preservation of a historica	ılly important land area
	Protection of natural habitat	Preservation of a certified	historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualified c	conservation contribution in the form of a	
	day of the tax year.		Held at the End of the Tax Year
a			
b	•		
С.	Number of conservation easements on a certified historic structur		2c
d	Number of conservation easements included in (c) acquired after		
•	listed in the National Register		2d
3	Number of conservation easements modified, transferred, release	d, extinguished, or terminated by the orga	inization during the tax
	year	nt in Inneted 🔊	
4	Number of states where property subject to conservation easeme		
5	Does the organization have a written policy regarding the periodic violations, and enforcement of the conservation easements it hold		Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, hand		
Ū	Training and volunteer results develor to mornioring, inspecting, maner	ining of violations, and emoroting conserva	non casements daring the year
7	Amount of expenses incurred in monitoring, inspecting, handling	of violations, and enforcing conservation e	easements during the year
-	▶ \$	or moralione, and emercing concernation	saccinente dannig inc year
8	Does each conservation easement reported on line 2(d) above sat	isfy the requirements of section 170(h)(4)(B)(i)
9	In Part XIII, describe how the organization reports conservation ea		
	include, if applicable, the text of the footnote to the organization's	financial statements that describes the o	rganization's accounting for
	conservation easements.		
Pai	t III Organizations Maintaining Collections of Art	•	Similar Assets.
	Complete if the organization answered "Yes" on Form 990	, Part IV, line 8.	
1a	If the organization elected, as permitted under SFAS 116 (ASC 95	8), not to report in its revenue statement	and balance sheet works of art,
	historical treasures, or other similar assets held for public exhibition	on, education, or research in furtherance o	of public service, provide, in Part XIII,
	the text of the footnote to its financial statements that describes t	hese items.	
b	If the organization elected, as permitted under SFAS 116 (ASC 95	8), to report in its revenue statement and	balance sheet works of art, historical
	treasures, or other similar assets held for public exhibition, educate	tion, or research in furtherance of public s	ervice, provide the following amounts
	relating to these items:		
	(i) Revenue included on Form 990, Part VIII, line 1		
2	If the organization received or held works of art, historical treasure	,	n, provide
	the following amounts required to be reported under SFAS 116 (A	-	
а	Revenue included on Form 990, Part VIII, line 1		
	Assets included in Form 990, Part X		
LHA	For Paperwork Reduction Act Notice, see the Instructions for	Form 990.	Schedule D (Form 990) 2018

	dule D (Form 990) 2018 PIONEER E					r Othor S		0493444	
_								,	
3	Using the organization's acquisition, accession,	and other record	ls, check	any of the f	ollowing that	t are a signit	icant use of	its collection it	ems
	(check all that apply):		. —						
a	Public exhibition				hange progra				
b	Scholarly research	•	• 🔲	Other					
С	Preservation for future generations								
4	Provide a description of the organization's colle							Part XIII.	
5	During the year, did the organization solicit or re				•				
Da	to be sold to raise funds rather than to be maint							Yes	No
Pai	t IV Escrow and Custodial Arrange		ete if the	organizatio	n answered '	"Yes" on Fo	rm 990, Part	IV, line 9, or	
	reported an amount on Form 990, Part X								
1a	Is the organization an agent, trustee, custodian		•						
	on Form 990, Part X?							Yes	No
b	If "Yes," explain the arrangement in Part XIII and	I complete the fo	llowing t	able:					
								Amount	
	Beginning balance						1c		
d	Additions during the year						1d		
е	Distributions during the year						1e		
	Ending balance						1f		
	Did the organization include an amount on Form					-		Yes	∐ No
	If "Yes," explain the arrangement in Part XIII. Ch								
Fai	Complete ii ti						T		
		a) Current year	(b) ⊦	Prior year	(c) Two yea	rs back (d)	Three years b	ack (e) Four y	ears back
1a	Beginning of year balance								
b	Contributions								
С	Net investment earnings, gains, and losses								
d	Grants or scholarships								
е	Other expenditures for facilities								
	and programs								
f	Administrative expenses								
g	End of year balance								
2	Provide the estimated percentage of the current		e (line 1	g, column (a)) held as:				
а	Board designated or quasi-endowment		%						
b	Permanent endowment	%							
С	Temporarily restricted endowment	%							
	The percentages on lines 2a, 2b, and 2c should	equal 100%.							
3a	Are there endowment funds not in the possession	on of the organiza	ation tha	t are held ar	nd administer	red for the o	rganization		
	by:								res No
	(i) unrelated organizations							3a(i)	
	(ii) related organizations								
	If "Yes" on line 3a(ii), are the related organization							3b	
4	Describe in Part XIII the intended uses of the org		wment f	unds.					
Pai	t VI Land, Buildings, and Equipmen								
	Complete if the organization answered "								
	Description of property	(a) Cost or o			or other	` '	ımulated	(d) Book	value
		basis (investi	ment)	basis	,	depre	ciation	0.40	711
1a	Land				9,744.	2 00	0 100		<u>,744.</u>
b	Buildings			10,49	3,195.	3,29	9,120.	7,194	,075.
С	Leasehold improvements			150 50	2 055	26.25	0 202	112 (22	
d	Equipment			150,59		36,96		113,633	
е	Other				1,220.		685.		535 .

► 121,677,887. Schedule D (Form 990) 2018

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	CUSTOMER DEPOSITS	908,332.
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total.	(Column (b) must equal Form 990, Part X, col. (B) line 25.)	908,332.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2018

Schedule D (Form 990) 2018	PIONEER ELECTRIC COOPER		48-0493	444 Page 4
	of Revenue per Audited Financial Sta		e per Return.	
	anization answered "Yes" on Form 990, Part IV, lii			
, • ,			1	
	but not on Form 990, Part VIII, line 12: s) on investments	2a		
	of facilities			
	ants			
	.)			
			2e	
	990, Part VIII, line 12, but not on line 1:			
	ncluded on Form 990, Part VIII, line 7b	4a		
)			
		<u>- </u>	4c	
5 Total revenue. Add lines 3	and 4c. (This must equal Form 990, Part I, line 12	<u>,</u>)	5	
Part XII Reconciliation	of Expenses per Audited Financial St	atements With Expens	ses per Return.	
	anization answered "Yes" on Form 990, Part IV, li			
1 Total expenses and losses	per audited financial statements		1	
	but not on Form 990, Part IX, line 25:	1 1		
a Donated services and use	of facilities	2a		
•	.)			
	000 Park W. Fra 05 Instruction for the		3	
	1 990, Part IX, line 25, but not on line 1:	45		
	ncluded on Form 990, Part VIII, line 7b			
	.)	·	4c	
	3 and 4c. (This must equal Form 990. Part I. line 1			
Part XIII Supplemental		<u> </u>		
Provide the descriptions required	l for Part II, lines 3, 5, and 9; Part III, lines 1a and	4; Part IV, lines 1b and 2b; Pa	art V, line 4; Part X, line 2:	Part XI,
	s 2d and 4b. Also complete this part to provide a			•
		· 		
PART X, LINE 2:				
		~~		
THE COOPERATIVE	S EXEMPT FROM FEDERAL IN	COME TAX UNDER	INTERNAL REV	ENUE
CODE CECUTON FOI	(C)/12) MIE CMAME OF KAN	CAC DECOCNITEEC	MILC DYDMDMT	OM EOD
CODE SECTION 501	(C)(12). THE STATE OF KAN	SAS RECOGNIZES	THIS EXEMPTION	JN FOR
STATE INCOME TAX	DIIDDOGEG			
STATE INCOME TAX	FORFOSES:			
TAX POSITIONS ARE	E RECOGNIZED IF IT IS MOR	E LIKELY THAN N	OT, BASED ON	THE
			,	
TECHNICAL MERITS	THAT THE TAX POSITION W	ILL BE REALIZEI	OR SUSTAINE	D UPON
EXAMINATION. THE	TERM MORE LIKELY THAN NO	T MEANS A LIKEI	LIHOOD OF MOR	E THAN
50%; THE TERMS EX	KAMINED AND UPON EXAMINAT	ION ALSO INCLUI	DE RESOLUTION	OF
THE RELATED APPEA	ALS OR LITIGATION PROCESS	ES, IF ANY. A T	'AX POSITION	ГНАТ
MEETS THE MORE L	KELY-THANNOT RECOGNITION	THRESHOLD IS I	NITIALLY AND	
				_
SUBSEQUENTLY MEAS	SURED AS THE LARGEST AMOU	NT OF TAX BENER	'IT THAT HAS	A

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Schedule D (Form 990) 2018 PIONEER ELECTRIC COOPERATIVE INC 48-0493444 Page 5
Part XIII Supplemental Information (continued)
GREATER THAN 50% LIKELIHOOD OF BEING REALIZED UPON SETTLEMENT WITH A
TAXING AUTHORITY THAT HAS FULL KNOWLEDGE OF ALL RELEVANT INFORMATION. THE
DETERMINATION OF WHETHER OR NOT A TAX POSITION HAS MET THE MORE-LIKELY
THAN-NOT RECOGNITION THRESHOLD CONSIDERS THE FACTS, CIRCUMSTANCES AND
INFORMATION AVAILABLE AT THE REPORTING DATE AND IS SUBJECT TO MANAGEMENT'S
JUDGMENT.

Schedule D (Form 990)

PIONEER ELECTRIC COOPERATIVE INC

48-0493444 Page 5

Part XIII Supplemental Information (continued) Part VIII Investments - Program Related. See Form 990, Part X, line 13. (c) Method of valuation: (a) Description of investment type (b) Book value Cost or end-of-year market value 66,833. NON-UTILITY PROPERTY COST OTHER INVESTMENTS 1,530,791. COST SPECIAL FUNDS 10,992,450. COST

Schedule D (Form 990)

SCHEDULE I (Form 990)

Department of the Treasury

Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name	of the organization PTONEER E	LECTRIC C	OOPERATIVE	TNC				Employer identification number $48-0493444$
Part			0012111111					10 0190111
	Does the organization maintain records criteria used to award the grants or assistance in Part IV the organization's professional Grants and Other Assistance to	stance?ocedures for monit	oring the use of grant	funds in the United	d States.			X Yes No
	recipient that received more than					aa		,
1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
2	Enter total number of section 501(c)(3) a	nd government or	ganizations listed in th	e line 1 table	1	<u> </u>		•
	Enter total number of other organization	•	4					
LHA	For Paperwork Reduction Act Notice	, see the Instructi	ons for Form 990.					Schedule I (Form 990) (2018)

48-0493444

Page 2

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed. (e) Method of valuation (a) Type of grant or assistance (b) Number of (c) Amount of (d) Amount of non-(f) Description of noncash assistance (book, FMV, appraisal, other) recipients cash grant cash assistance 20 COLLEGE SCHOLARSHIPS 20,000 0 YOUTH TOURS 10,048 0 COUNTY FAIRS - DONATIONS TO LIVESTOCK SALES 18 12 877 0 SENIOR MEALS 500 2,758. 0

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

YOUTH DONATIONS

SCHOLARSHIPS ARE PROVIDED FOR THE FIRST SEMESTER ONLY AND ARE PAID DIRECTLY

TO THE STUDENTS' CHOICE OF COLLEGE OR SECONDARY EDUCATION. THERE ARE NO

ADDITIONAL DOLLARS PROVIDED. YOUTH TOUR DOLLARS ARE PAID DIRECTLY TO THE

YOUTH TOUR PROGRAM, NOT TO THE INDIVIDUAL. OTHER ASSISTANCE IS TYPICALLY A

ONE-TIME OCCURRENCE AND OF A MINIMAL DOLLAR AMOUNT.

1,564.

0

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

➤ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

➤ Attach to Form 990.

OMB No. 1545-0047 **2018**

Open to Public Inspection

Internal Revenue Service

Name of the organization

Department of the Treasury

► Go to www.irs.gov/Form990 for instructions and the latest information.

PIONEER ELECTRIC COOPERATIVE INC

Employer identification number 48-0493444

Г	irt i Questions Regarding Compensation			
	_		Yes	No
1 a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,			
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account Personal services (such as maid, chauffeur, chef)			l
				l
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or			
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	X	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,			
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	X	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's			
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to			
	establish compensation of the CEO/Executive Director, but explain in Part III.			
	Compensation committee Written employment contract			
	Independent compensation consultant X Compensation survey or study			
	Form 990 of other organizations X Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing			l
	organization or a related organization:			
а	Receive a severance payment or change-of-control payment?	4a		Х
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X	
С	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		Х
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
				l
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the revenues of:			
		5a		— —
b	, , , , , , , , , , , , , , , , , , , ,	5b		
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			l
	contingent on the net earnings of:			
а	The organization?	6a		
b	Any related organization?	6b		
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments			
	not described on lines 5 and 6? If "Yes," describe in Part III	7		
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2018

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of	W-2 and/or 1099-MIS	SC compensation	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns	(F) Compensation in column (B)
(A) Name and Title	-	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation	benefits	(B)(i)-(D)	reported as deferred on prior Form 990
(1) STEPHEN EPPERSON	(i)	414,166.	2,200.	14,331.	197,002.	25,428.	653,127.	0.
CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) CHANTRY SCOTT	(i)	189,737.	200.	6,408.	72,114.	24,218.	292,677.	0.
CFO	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) ANITA WENDT	(i)	154,858.	200.	2,415.	60,799.	17,399.	235,671.	0.
VP OF ENERGY SERVICES	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) GEORGE BUSHNELL	(i)	184,654.	200.	11,532.	81,867.	17,784.	296,037.	0.
VP OF OPERATIONS & ENGINEERING	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) LINDSAY CAMPBELL	(i)	232,894.	200.	6,583.	74,897.	8,051.	322,625.	0.
EXECUTIVE VP & GENERAL COUNSEL	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) RANDALL MAGNISON	(i)	249,390.	8,700.	17,266.	139,787.	16,838.	431,981.	0.
EXECUTIVE VP & ASSISTANT CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) CLINTON MEIER	(i)	139,035.	200.	2,954.	58,026.	22,778.	222,993.	0.
OPERATIONS & ENGINEERING MANAGER	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) MICHAEL HANEY	(i)	164,880.	200.	6,729.	24,710.	23,978.	220,497.	0.
OPERATIONS & ENGINEERING MANAGER	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) ROSS RILEY	(i)	139,655.	200.	5,394.	75,574.	25,178.	246,001.	0.
OPERATIONS SUPERVISOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) SHERRY EASTON	(i)	145,159.	200.	5,120.	40,083.	25,418.	215,980.	0.
ACCOUNTING MANAGER	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) NEAL MANGELS	(i)	125,969.	200.	410.	37,031.	22,778.	186,388.	0.
APPARATUS METERING COORDINATOR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2018

Schedule J (Form 990) 2018

SCHEDULE L

Department of the Treasury

Internal Revenue Service

Transactions With Interested Persons

(Form 990 or 990-EZ)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open To Public Inspection

Name	of t	he	organ	niza	tior

PIONEER ELECTRIC COOPERATIVE INC

Employer identification number

48-0493444

Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only). Part I Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b (b) Relationship between disqualified (d) Corrected? (a) Name of disqualified person (c) Description of transaction person and organization Yes No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958

Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

Loans to and/or From Interested Persons. Part II

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization

reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(0) . a. pooo	from the		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			То	From			Yes	No	Yes	No	Yes	No
STEVE EPPERSON	OFFICER	COMPUTER		Х	3,057.	1,847.		Х	Х		Х	
STEVE EPPERSON	OFFICER	COMPUTER		Х	1,644.	34.		Х	Х		Х	
STEVE EPPERSON	OFFICER	COMPUTER		Х	3,656.	3,656.		Х	Х		Х	
RANDALL MAGNISO	KEY EMPL	COMPUTER		Х	1,126.	46.		Х	Х		Х	
RANDALL MAGNISO	KEY EMPL	PAYROLL		Х	6,250.	6,250.		Х	Х		Х	
CHANTRY SCOTT	OFFICER	PAYROLL		Х	3,000.	3,000.		Х	Х		Х	
ANITA WENDT	KEY EMPL	FITNESS		Х	486.	60.		Х	Х		Х	
Total	otal • 14 . 893 .											

Grants or Assistance Benefiting Interested Persons. Part III

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2018

SEE PART V FOR CONTINUATIONS

	(a) Name of interested person	"Yes" on Form 990, Part IV, line 28a, 28 (b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction		aring of zation's
					Yes	No
Part V	Supplemental Information.					
	Provide additional information for response	onses to questions on Schedule L (see in	nstructions).			
SCHEI	DULE L, PART II, LOANS	TO AND FROM INTERES	TED PERSONS	S:		
/2\	AND OF PERSON SERVICE	EDDED GOV				
(A) I	NAME OF PERSON: STEVE	EPPERSON				
(C) 1	PURPOSE OF LOAN: COMPU	TER PURCHASE				
<i>(-)</i>						
(A) I	NAME OF PERSON: STEVE	EPPERSON				
(C) 1	PURPOSE OF LOAN: COMPU	TER PURCHASE				
(2)						
(A) I	NAME OF PERSON: STEVE	EPPERSON				
(C) 1	PURPOSE OF LOAN: COMPU	TER PURCHASE				
/3\ 7	NAME OF DEDGON. DANDALL	. MAGNITOON				
(A) I	NAME OF PERSON: RANDAL	L MAGNISON				
(B) I	RELATIONSHIP WITH ORGAL	NIZATION: KEY EMPLOY	EE			
(C) 1	PURPOSE OF LOAN: COMPU	TER PURCHASE				
(A) 1	NAME OF PERSON: RANDAL	L MAGNISON				
(B) I	RELATIONSHIP WITH ORGA	NIZATION: KEY EMPLOY	EE			
(C) 1	PURPOSE OF LOAN: PAYRO	LL LAG TRANSITION LO.	AN			
/ -						
(A) I	NAME OF PERSON: CHANTR	Y SCOTT				
(C) 1	PURPOSE OF LOAN: PAYRO	LL LAG TRANSITION LO	AN			
,				schedule L (Form 990	or 990-E	Z) 20

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Schedule L (Form 990 or 990-EZ)	PIONEER ELECTRIC	COOPERATIVE	INC	48-0493444	Page 2
Part V Supplemental Infor	mation vide additional information for resp	oonses to auestions on S	schedule L (see instructi	ons).	
				о <i>о</i> ,.	
(A) NAME OF PERSON:	ANITA WENDT				
(B) RELATIONSHIP WIT	TH ORGANIZATION: 1	KEY EMPLOYEE			
(C) PURPOSE OF LOAN	: FITNESS TRACKER	PURCHASE			
-					

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

► Go to www.irs.gov/Form990 for the latest information.

2018
Open to Public Inspection

OMB No. 1545-0047

Name of the organization

PIONEER ELECTRIC COOPERATIVE INC

Employer identification number 48-0493444

FORM 990, PART VI, SECTION A, LINE 1:

ALL TRUSTEES RECEIVE TOTAL COMPENSATION EXCEEDING \$10,000 DURING THE TAX

YEAR. ALL TRUSTEES, OFFICERS, AND KEY EMPLOYEES ARE INVOLVED IN

TRANSACTIONS WITH A RELATED ORGANIZATION, DUE TO THEIR POSITION AS A

DIRECTOR FOR SOUTHERN PIONEER COMPANY, A RELATED ORGANIZATION.

FORM 990, PART VI, SECTION A, LINE 2:

ALL TRUSTEES, OFFICERS, AND KEY EMPLOYEES HAVE A BUSINESS RELATIONSHIP WITH

OTHER TRUSTEES, OFFICERS AND KEY EMPLOYEES DUE TO THEIR POSITION EITHER AS

A DIRECTOR, OFFICER OR KEY EMPLOYEE FOR SOUTHERN PIONEER COMPANY, A RELATED

ORGANIZATION.

FORM 990, PART VI, SECTION A, LINE 6:

PIONEER ELECTRIC COOPERATIVE, INC. IS A MEMBER OWNED COOPERATIVE. THE

PRESIDENT OF THE BOARD OF TRUSTEES APPOINTS A NOMINATING COMMITTEE FORMED

FROM PIONEER ELECTRIC'S MEMBER OWNERS. THE NOMINATING COMMITTEE PRESENTS

THEIR NOMINATIONS FOR TRUSTEE POSITIONS TO THE MEMBER OWNERS AT THE ANNUAL

MEETING. THE MEMBER OWNERS CAST THEIR BALLOTS TO ELECT THE BOARD OF

TRUSTEES FOR A THREE YEAR TERM AT THE ANNUAL MEMBERSHIP MEETING.

FORM 990, PART VI, SECTION A, LINE 7A:

PIONEER ELECTRIC COOPERATIVE, INC. IS A MEMBER OWNED COOPERATIVE. THE

PRESIDENT OF THE BOARD OF RUSTEES APPOINTS A NOMINATING COMMITTEE FORMED

FROM PIONEER ELECTRIC'S MEMBER OWNERS. THE NOMINATING COMMITTEE PRESENTS

THEIR NOMINATIONS FOR TRUSTEE POSITIONS TO THE MEMBER OWNERS AT THE ANNUAL

MEETING. THE MEMBER OWNERS CAST THEIR BALLOTS TO ELECT THE BOARD OF

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2018)

832211 10-10-18

Name of the organization

Employer identification number

PIONEER ELECTRIC COOPERATIVE INC 48-0493444

TRUSTEES FOR A THREE YEAR TERM AT THE ANNUAL MEMBERSHIP MEETING. IF THERE

IS A VACANCY DURING A BOARD MEMBER'S TERM, THE REMAINING BOARD WILL ELECT A

REPLACEMENT TRUSTEE FROM THE VACANT DISTRICT. THIS TRUSTEE WILL HOLD THE

POSITION UNTIL THE NEXT ANNUAL MEETING. THE TRUSTEE WILL BE NOMINATED FOR

FORM 990, PART VI, SECTION A, LINE 7B:

ELECTION TO SERVE THE REMAINDER OF THE TERM.

THE FOLLOWING DECISIONS MUST BE APPROVED BY THE MEMBERS:

- 1) CHANGES TO THE BYLAWS
- 2) SALE OF A SIGNIFICANT PORTION OF ASSETS AND/OR LIQUIDATION
- 3) CHANGES TO THE ARTICLES OF INCORPORATION

FORM 990, PART VI, SECTION B, LINE 11B:

MANAGER OF ACCOUNTING REVIEWS THE 990 ALONG WITH MEMBERS OF MANAGEMENT.

THEN THE FORM 990 IS PROVIDED TO THE BOARD OF TRUSTEES FOR ANY DISCUSSION

OR COMMENT.

FORM 990, PART VI, SECTION B, LINE 12C:

PIONEER ELECTRIC COOPERATIVE, INC. REQUESTS THAT EACH TRUSTEE, OFFICER, KEY

EMPLOYEE, AND THE 5 HIGHEST COMPENSATED EMPLOYEES COMPLETE A FORM 990

QUESTIONNAIRE ANNUALLY. CONFLICTS OF INTEREST CAN BE IDENTIFIED AS PART OF

THIS QUESTIONNAIRE REVIEW. IF A CONFLICT ARISES, THE CONFLICT IS REPORTED

TO THE CEO OR THE ETHICS OFFICER. THE POLICY ALLOWS THE ETHICS OFFICER TO

DESIGNATE ANOTHER PERSON TO ANNUALLY REVIEW THE CONFLICT OF INTEREST

DISCLOSURE FORMS. WHEN THERE IS A CONFLICT THE PERSON IS EXCUSED FROM THE

MEETING. IF THERE IS A BIGGER VIOLATION THEN THEY MAY BE REMOVED FROM THE

BOARD. CONFLICTS OF INTEREST ARE REPORTED TO THE BOARD PRESIDENT OR GENERAL

COUNCIL IF THE PERSON IS THE BOARD PRESIDENT.

Schedule O (Form 990 or 990-EZ) (2018)

Name of the organization PIONEER ELECTRIC COOPERATIVE INC	Employer identification number 48-0493444								
FORM 990, PART VI, SECTION B, LINE 15:									
THE BOARD OF TRUSTEES, IN ITS ENTIRETY, APPROVES THE CEO (OFFICER),								
EXECUTIVE VP-ASSISTANT CEO (KEY EMPLOYEE), AND EXECUTIVE V	P / GENERAL								
COUNSEL'S (KEY EMPLOYEE) SALARY. THE NRECA COMPENSATION SU	RVEY IS USED TO								
PROVIDE COMPARABLE DATA. THE BOARD DISCUSSES THE SALARIES,	PROVIDE COMPARABLE DATA. THE BOARD DISCUSSES THE SALARIES, AS PROPOSED,								
WITHOUT THE EMPLOYEES PRESENT. THE BOARD'S APPROVAL OF THE	EMPLOYEE'S								
COMPENSATION IS RECORDED IN THE MINUTES OF THE MEETING. TH	E WAGES OF ALL								
OTHER EMPLOYEES, INCLUDING THE CFO, IS BASED UPON A REVIEW	OF THE NRECA								
COMPENSATION SURVEY WITH APPROVAL BY THE CEO. THE BOARD OF	TRUSTEES								
APPROVES THE OVERALL WAGE INCREASE.									
FORM 990, PART VI, SECTION C, LINE 19:									
THE GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS OF PIONES	R ELECTRIC								
COOPERATIVE, INC. ARE AVAILABLE UPON REQUEST AT THE COMPAN	Y HEADQUARTERS AT								
1850 WEST OKLAHOMA, ULYSSES, KANSAS, 67880, DURING NORMAL	BUSINESS HOURS.								
FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:									
CAPITAL CREDIT RETIREMENT	-4,009,801.								
INCOME IN EQUITY INVESTMENTS FROM SPEC	5,310,700.								
REFUNDS TO ESTATES	-522,069.								
OCI - CHANGE IN DEFINED PENSION PLAN	23,078.								
GAIN ON RETIREMENT	419,171.								
UNCLAIMED PATRONAGE	554,891.								
INTERCOMPANY MANAGEMENT FEES	-3,168,130.								
AMOUNT OF BENEFITS PAID TO MEMBERS PER 990 INSTRUCTIONS, I	NTERPRETED TO								
EQUAL NET MARGINS AS THAT IS THE EQUIVALENT OF THE BENEFIT	'S MEMBERS								
RECEIVE IN THE CURRENT YEAR	9,527,910.								
832212 10-10-18 Sche	dule O (Form 990 or 990-E Z) (2018)								

** PUBLIC DISCLOSURE COPY **

Schedule O (Form 990 or 990-EZ) (2018)											Page 2			
Name of t	Name of the organization			PIONEER ELECTRIC COOPERATIVE INC								Employer i 48-0	dentification	n number 1
TOTAL	то	FORM	990,	PART	XI,	LINE	9						8,135	750.

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

• Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

Department of the Treasury Internal Revenue Service Name of the organization

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

PIONEER ELECTR	PIONEER ELECTRIC COOPERATIVE INC									
Part I Identification of Disregarded Entities. Complete	te if the organization answered "Yes	" on Form 990, Part IV, line 33	3.							
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state of foreign country)	(d) Total inco	me End-of-yea		s Direct controlling entity				
	-									
Part II Identification of Related Tax-Exempt Organizations during the tax year.	Itions. Complete if the organization	answered "Yes" on Form 990), Part IV, line 34, b	ecause it had one	or more related t	ax-exempt				
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	(f) Direct control entity	olling _{co}	(g) n 512(b)(13) entrolled entity?			
				501(c)(3))		Yes	No			
PIONEER ELECTRIC AREA ROUNDUP INC - 20-0157161, 1850 W OKLAHOMA AVE, ULYSSES, KS 67880	BETTERING THE QUALITY OF LIFE OF AREA CITIZENS	KANSAS	501(C)(3)	LINE 7	PEC	x				

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

SEE PART VII FOR CONTINUATIONS

Schedule R (Form 990) 2018

Page 2

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes No K-1		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	General manage partn	Percentag ownership
		country)		000000000000000000000000000000000000000			res	NO	Transfer to the second	163	10

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	ent	(i) etion (b)(13) trolled tity?
SOUTHERN PIONEER ELECTRIC COMPANY - 20-3898147, 1850 W OKLAHOMA, ULYSSES, KS 67880	ELECTRICITY SALES	KS	PEC	C CORP	4 494 141	148,884,396.	100%		NO
07000	EDECIRICITY SALES	KS	FEC	C CORP	-4,484,141.	140,004,390.	100%	Α	

Page 3

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Not	te: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	Х	
	Gift, grant, or capital contribution to related organization(s)	1b		X
С	Gift, grant, or capital contribution from related organization(s)	1c		X
	Loans or loan guarantees to or for related organization(s)	1d	X	
	Loans or loan guarantees by related organization(s)	1e		Х
_		4.5		х
T	Dividends from related organization(s)	1f		X
	Sale of assets to related organization(s)	1g		X
n	Purchase of assets from related organization(s)	1h		X
1	Exchange of assets with related organization(s)	1i		
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
				77
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
ı	Performance of services or membership or fundraising solicitations for related organization(s)	11		X
m	n Performance of services or membership or fundraising solicitations by related organization(s)	1m		Х
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X	
	Sharing of paid employees with related organization(s)	10	X	
р	Reimbursement paid to related organization(s) for expenses	1p	Х	
	Reimbursement paid by related organization(s) for expenses	1q	X	
r	Other transfer of cash or property to related organization(s)	1r		Х
s	Other transfer of cash or property from related organization(s)	1s		Х
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds			

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.											
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved								
(1) SOUTHERN PIONEER ELECTRIC COMPANY	A	9,451.	FMV								
(2) SOUTHERN PIONEER ELECTRIC COMPANY	D	104,217,170.	FMV								
(3) SOUTHERN PIONEER ELECTRIC COMPANY	N	95,170.	FMV								
(4) SOUTHERN PIONEER ELECTRIC COMPANY	0	2,521,522.	FMV								
(5) SOUTHERN PIONEER ELECTRIC COMPANY	P	220,462.	FMV								
(6) SOUTHERN PIONEER ELECTRIC COMPANY	Q	964,330.	FMV								

48-0493444

Page 4

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec. 501(c)(3) orgs.? Yes No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproptionate allocation	Code V-UBI amount in box 2 of Schedule K-	General of managing partner? Yes No	(k) r Percentage ownership
	-									

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Schedule R (Form 990) 2018 PIONEER ELECTRIC COOPERATIVE INC	48-0493444	Page 5
Part VII Supplemental Information.		
Provide additional information for responses to questions on Schedule R. See instructions.		
PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:		
NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:		
DIONEED BURGEDIG ADEA DOUBLED ING		
PIONEER ELECTRIC AREA ROUNDUP INC		
EIN: 20-0157161		
1850 W OKLAHOMA AVE		
1030 W ORDMIOTA AVE		
ULYSSES, KS 67880		
PRIMARY ACTIVITY: BETTERING THE QUALITY OF LIFE OF AREA CITIZ	ZENS	
DIRECT CONTROLLING ENTITY: PEC		

Schedule R (Form 990) 2018 832165 10-02-18