

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

In the Matter of the Joint Application of)
Sunflower Electric Power Corporation,)
and Wheatland Electric Cooperative, Inc., for Approval)
of a Local Access Charge and a 34.5kV Formula-) Docket No. 25-SEPE-309-TAR
Based Rate.)
)
)

REVISED TESTIMONY OF

JOSHUA DAN

ON BEHALF OF WHEATLAND ELECTRIC COOPERATIVE, INC.

May 29, 2025

1 **Please state your name, business address and position.**

2 A. My name is Josh Dan. My business address is 5555 N. Grand Boulevard,
3 Oklahoma City, Oklahoma 73112. I am employed by C.H. Guernsey & Company
4 (Guernsey) as a Managing Consultant.

5 **Q. On whose behalf are you testifying in this docket?**

6 A. The Joint Applicants, Sunflower Electric Power Corporation (Sunflower) and
7 Wheatland Electric Cooperative, Inc. (Wheatland).

8 **Q. Briefly describe the content of your sponsored exhibits that relate to the**
9 **Local Access Charge rate change, the FBR blank template, and the**
10 **Protocols of the FBR.**

11 A. Exhibits contain revisions to the Exhibit JED-1, Exhibit JED-3, and Exhibit JED-4.
12 The new exhibits that I am sponsoring are JED-1_revised (COS for LAC rate),
13 JED-3_revised (blank FBR template), and JED-4_revised (FBR Protocols).

14 **Q. Please describe the clerical revisions to the LAC rate calculation**
15 **spreadsheet now in Exhibit JED-1_revised.**

16 A. Upon review with commission staff, several line references led to cells not used
17 in that line's formula as well as lines in the exhibit needing to be renumbered.
18 Revisions were made to line numbers and references to match formulas used in
19 calculations in Exhibit JED-1_revised, WP1-6.

20 **Q. Were any formulas modified in this specific set of revisions?**

21 A. No. These revisions that are in JED-1_revised were to more clearly identify which
22 cells within the formulas were being referenced as well as ensure all work paper
23 lines were clearly numbered.

1 Q. **Can you explain the removal of the adjustment to A&G expense that was**
2 **included in the previous template?**

3 A. The adjustment on the previous version of this template was to remove
4 disallowed expenses included in A&G. This adjustment was removed because
5 Wheatland is directly assigning their A&G expenses. In the test year, no A&G
6 was assigned to the 34.5 kV assets, thusly there is no need to remove those
7 disallowed expenses. In years where there is assigned A&G expenses a review
8 may need to be conducted to ensure no disallowed expenses are included in the
9 directly assigned costs. WP-6 and the list of disallowed expenses on Workbook A
10 are still included in the event those expenses need to be removed in the future.

11 Q. **Did this revision to JED-1 impact the LAC \$ per kW rate?**

12 A. No, because no A&G was being allocated, the removal of this adjustment was
13 not impacting the rate before the change. This was done to provide clarity and
14 remove an unnecessary adjustment.

15 Q. **Can you explain the calculation change to the margin offsets in the MDSC**
16 **calculation.**

17 A. The previous version of the MDSC calculation in exhibit JED-1 did not include the
18 cash received from G&T/Lenders. The calculation was revised in JED-1_revised
19 to include the \$217,535.91 and match the method CFC uses to calculate the
20 MDSC.

1 Q. **Does this revision impact the \$ per kW LAC rate?**

2 A. Yes, this increases the MDSC offset thereby reducing the margin needed for the
3 1.75 MDSC and reducing the \$/kW LAC rate. This lowers the \$ per kW demand
4 charge by \$0.06.

5 Q. **Explain the revision to principal payments in the LAC rate.**

6 A. The internal spreadsheet, provided in a data request, that was created for this
7 docket to track principal payments was accurate, but because of an error when a
8 “sort” function was applied, some data inputs did not correspondingly sort. That
9 inaccurate data input was provided to Guernsey for the cost of service study.
10 While the input data was inaccurate, the formulaic calculations in the cost of
11 service study are still accurate for the actual local access charge (“LAC”) rate.
12 The correct number for the individual 2023 principal payment amounts is
13 \$3,147,024.30, not the \$2,681,957.52 originally filed. Support for these changes
14 have been provided in answers to data requests.

15 Q. **Does this change impact the \$ per kW LAC rate?**

16 A. Yes. Because the principal payments are an input in the MDSC calculation,
17 increasing the principal payment input in the formula has increased the rate. The
18 impact of this change, now reflected in JED-1_revised, is an increase of \$0.20
19 per kW.

20 Q. **After the noted revisions, what is the new proposed LAC \$ per kW rate
21 request?**

22 A. With the revisions to the MDSC calculation and principal payments, the new rate
23 is \$3.09 per demand kW: originally filed \$2.95 \$/kW, add \$0.20 per kW (increase

1 from principal payment adjustment), less \$0.06 per kW (change to offsets for
2 MDSC calculation) equals \$3.09. The \$3.09 per kW demand is an amendment to
3 my prior testimony filed on February 5, 2025, and to paragraph 9 of the Joint
4 Application of the same date.

5 Q. **Were any revisions made to the protocols in Exhibit JED-4, now within JED-**
6 **4_revised?**

7 A. Yes. After discussions with commission staff, to provide clarity and alignment with
8 Exhibit JED-1_revised and JED-3_revised, some protocols were revised. Those
9 revisions will be provided in an exhibit with clean and redline versions of JED-
10 4_revised.

11 Q. **Are there any other changes or amendments to your testimony that was**
12 **filed on February 5, 2025?**

13 A. No.

14 Q. **Does this conclude your testimony?**

15 A. Yes.

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CERTIFICATE OF SERVICE

I do hereby certify that on the 29 day of May, 2025, I electronically filed via the Kansas Corporation Commission's Electronic Filing System a true and correct copy of the *Revised Testimony of Joshua Dan* with an electronic copy e-mailed to:

/s/ Amanda Wray

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Revenue Requirement and Rate Calculation

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No	Description	Source	Unadjusted Historical Test Year [2023]	No.	Amount	Adjusted Historical Test Year [2023]	Name	Factor	FBR Revenue Requirement
					Source: WP2			Source: WP3	
1	Operating Expenses								
2	Power Production Expense	WP1, L36, Col (d)	\$ -			\$ -		0.000000	\$ -
3	Cost of Purchased Power	WP1, L37, Col (d)	\$ 16,185,587.79			\$ 16,185,587.79		0.000000	\$ -
4	Transmission O&M	WP1, L38, Col (d)	\$ 123,739.42			\$ 123,739.42	DOM1	1.000000	\$ 123,739.42
5	Distribution Expense-Operation	WP1, L39, Col (d)	\$ 798,355.65			\$ 798,355.65	DOM2	0.000000	\$ -
6	Distribution Expense-Maintenance	WP1, L40, Col (d)	\$ 1,365,090.12			\$ 1,365,090.12	DOM3	0.000000	\$ -
7	Consumer Accounts Expense	WP1, L41, Col (d)	\$ 538,942.50			\$ 538,942.50	DOM4	0.000000	\$ -
8	Customer Service and Informational Expense	WP1, L42, Col (d)	\$ 84,454.66			\$ 84,454.66	DOM5	0.000000	\$ -
9	Sales Expense	WP1, L43, Col (d)	\$ 125,661.35			\$ 125,661.35	DOM6	0.000000	\$ -
10	Administration & General	WP1, L44, Col (d)	\$ 3,023,244.36			\$ 3,023,244.36	DOM7	0.000000	\$ -
11	Total O&M Expense	Sum (L2:L10)				\$ -			\$ 123,739.42
12	Depreciation and Amortization	WP1, L45, Col (d)	\$ 4,189,021.75			\$ 4,189,021.75	NP	0.142859	\$ 598,437.93
13	Property Tax	WP1, L50, Col (d)	\$ 1,053,957.03			\$ 1,053,957.03	NP	0.142859	\$ 150,566.86
14	Other Taxes	WP1, L51, Col (d)	\$ 625.32			\$ 625.32	NP	0.142859	\$ 89.33
15	L.T. Interest	WP1, L52, Col (d)	\$ 2,863,944.86			\$ 2,863,944.86	NP	0.142859	\$ 409,139.25
16	Interest Charged to Construction - Credit	WP1, L53, Col (d)	\$ -			\$ -	NP	0.142859	\$ -
17	Interest-Other	WP1, L54, Col (d)	\$ 476,947.09			\$ 476,947.09	NP	0.142859	\$ 68,136.01
18	Other Deductions	WP1, L55, Col (d)	\$ 40,321.20	[2]	\$ (40,321.20)	\$ -	NP	0.142859	\$ -
19	Total Cost of Electric Service								\$ 1,350,108.81
20									
21	Margin Requirement								
22	Principal Payments	WP1, L88, Col (d)	\$ 3,147,024.30			\$ 3,147,024.30	NP	0.142859	\$ 449,579.60
23	L.T. Interest	L15	\$ 2,863,944.86			\$ 2,863,944.86	NP	0.142859	\$ 409,139.25
24	Subtotal	SUM(L22:23)							\$ 858,718.85
25	Required Coverage Ratio	WP1, L90, Col (d)						1.75	1.75
26	Gross Margin Requirements	L24 x L25							\$ 715,993.69
27	Less: Offsets to margin Requirements	WP4, L4 or L11, Col (g)							\$ 440,216.14
28	Net Margin Requirement	L26 - L27							\$ 275,777.56
29									
30	Total Revenue Requirements								\$ 1,794,726.56
31	Using the greater of OTIER or MDSC Margin Requirements	L19 + L28							\$ 1,794,726.56
32	Divided by Total (Retail and Wholesale) Billing Demand	WP5, L36, Col (Total)							\$ 580,165.24 kW
33	Resultant Unit Rate	L31 / L32							\$ 3.09 /kW-mo

WP-1

Line No	Description	Source	(b)	(c)	(d)	(e)	(f)
1	A. Net Plant in Service						
2							
3	1. Facilities Used to Provide Local Access Delivery Service						
4	Transmission Facilities	Trial Balance					
5	350 Land and land Rights	Trial Balance	\$ 58,101.15				350
6	352 Structures and Improvements	Trial Balance	\$ -				352
7	353 Station Equipment	Trial Balance	\$ -				353
8	355 Poles and Fixtures	Trial Balance	\$ 3,951,622.85				355
9	356 O.H. Conductors and Devices	Trial Balance	\$ 6,972,733.84				356
10	358 U.G. Conductors and Devices	Trial Balance	\$ -				358
11	Subtotal	Sum(L5:L10)	\$ 10,982,457.84		\$ 9,088,246.14		GL acct 108.5
12	Distribution Facilities (If Applicable)						
13	360 Land and Land Rights	Company Direct Assessment	-		N/A		360 34.5 KVA Facilities
14	361 Structures and Improvements	Company Direct Assessment	-		N/A		361 34.5 KVA Facilities
15	362 Station Equipment	Company Direct Assessment	11,685,398.36		4,855,450.01		362 34.5 KVA Facilities
16	364 Poles, Towers, and Fixtures	Company Direct Assessment	3,798,288.82		1,772,534.78		364 34.5 KVA Facilities
17	365 Overhead Conductors and Devices	Company Direct Assessment	2,564,568.27		1,196,798.53		365 34.5 KVA Facilities
18	367 Underground Conductors and Devices	Company Direct Assessment	39,845.27		18,594.46		367 34.5 KVA Facilities
19	368 Line Transformers	Company Direct Assessment	56,630.81		26,420.31		368 34.5 KVA Facilities
20	369 Services	Company Direct Assessment	6,579.21		3,069.44		369 34.5 KVA Facilities
21	370 Meters	Company Direct Assessment	-		-		370 34.5 KVA Facilities
22	Subtotal	Sum(L13:L21)	\$ 18,151,310.74		7,872,867.53		
23	Total	L11 + L22	\$ 29,133,768.58		\$ 16,961,113.67		
24							
25	2. All Facilities						
26	114 Electric Plant Amort	Trial Balance	\$ 5,409,446.27		\$ 2,848,880.34		GL acct 115.0 All Plant
27	350-359 Transmission Plant	Trial Balance	\$ 10,982,457.84		\$ 9,088,246.14		GL acct 108.5 All Plant

28	360 - 373 Distribution Plant	Trial Balance	\$	98,851,593.37	\$	23,950,888.05	GL acct. 108.6	All Plant
29	389-399 General Plant	Trial Balance	\$	16,277,812.90	\$	7,713,571.83	GL acct. 108.7-108.72	All Plant
30	Total		\$	131,521,310.38	\$	43,601,586.36		

WP-1 Cont

Line No	Source	(b)	(c)	Amount	(d)	(e)	Notes	(f)
34	B. Operating Expenses							
35	All East Division							
36	Power Production Expense	Statement of Operations						All East Division
37	Cost of Purchased Power	Statement of Operations		\$	16,185,587.79			All East Division
38	Transmission O&M	Statement of Operations		\$	123,739.42			All East Division
39	Distribution Expense-Operation	Statement of Operations		\$	798,355.65			All East Division
40	Distribution Expense-Maintenance	Statement of Operations		\$	1,365,090.12			All East Division
41	Consumer Accounts Expense	Statement of Operations		\$	538,942.50			All East Division
42	Customer Service and Informational Expense	Statement of Operations		\$	84,454.66			All East Division
43	Sales Expense	Statement of Operations		\$	125,661.35			All East Division
44	Administrative and General	Statement of Operations		\$	3,023,244.36			All East Division
45	Depreciation and Amortization	Statement of Operations		\$	4,189,021.75			All East Division
46	Depreciation Expense - Transmission	Trial Balance		\$	57,082.44			All East Division
47	Depreciation Expense - Distribution	Trial Balance		\$	3,457,869.67			All East Division
48	Depreciation Expense - General Plant & Amort of Elec Plant	Trial Balance		\$	674,069.64			All East Division
49	Amortization of AP (booked within Depreciation Expense)	Trial Balance		\$				All East Division
50	Property Tax	Statement of Operations		\$	1,053,957.03			All East Division
51	Other Taxes	Statement of Operations		\$	625.32		Gross Receipts and Other Taxes	All East Division
52	L.T. Interest	Statement of Operations		\$	2,863,944.86			All East Division
53	Interest Charged to Construction - Credit	Statement of Operations		\$	-			All East Division
54	Interest-Other	Statement of Operations		\$	476,947.09			All East Division
55	Other Deductions	Statement of Operations		\$	40,321.20			All East Division
56								
57	Directly Assigned 34.5 OM Expenses							
58	Transmission O&M	Company Direct Assessment		\$	123,739.42		560-573	Direct 34.5 kVA Expenses
59	Distribution Expense-Operation	Company Direct Assessment		\$	-		580-589	Direct 34.5 kVA Expenses
60	Distribution Expense-Maintenance	Company Direct Assessment		\$	-		590-599	Direct 34.5 kVA Expenses
61	Consumer Accounts Expense	Company Direct Assessment		\$	-		901-905	Direct 34.5 kVA Expenses
62	Customer Service and Informational Expense	Company Direct Assessment		\$	-		907-910	Direct 34.5 kVA Expenses
63	Sales Expense	Company Direct Assessment		\$	-		911-916	Direct 34.5 kVA Expenses
64	Administrative and General	Company Direct Assessment		\$	-		920-932	Direct 34.5 kVA Expenses
65	Total Direct 34.5 Expenses			\$	123,739.42			

WP-1 Cont

Line No	Source	(b)	(c)	Amount	(d)	(e)	Notes	(f)
67	C. Payroll							
68	Total East Wages						Part of GL acct	
69	Transmission	Payroll Journal (Labor Amt)		\$	90,896.28		560-573	All East Payroll
70	Distribution Operation	Payroll Journal (Labor Amt)		\$	678,816.97		580-589	All East Payroll
71	Distribution Maintenance	Payroll Journal (Labor Amt)		\$	700,428.49		590-599	All East Payroll
72	Customer Accounting	Payroll Journal (Labor Amt)		\$	524,354.51		901-905	All East Payroll
73	Customer Service and Information	Payroll Journal (Labor Amt)		\$			907-910	All East Payroll
74	Sales	Payroll Journal (Labor Amt)		\$	14,754.25		911-916	All East Payroll
75	Administration and General	Payroll Journal (Labor Amt)		\$	1,731,863.15		920-932	All East Payroll
76	Total			\$	3,741,113.65		Non-capitalized items	
77	Direct 34.5 Payroll							
78	Transmission	Company Direct Assessment		\$	90,896.28		560-573	Direct 34.5 kVA Payroll
79	Distribution Operation	Company Direct Assessment		\$	-		580-589	Direct 34.5 kVA Payroll
80	Distribution Maintenance	Company Direct Assessment		\$	-		590-599	Direct 34.5 kVA Payroll
81	Customer Accounting	Company Direct Assessment		\$	-		901-905	Direct 34.5 kVA Payroll
82	Customer Service and Information	Company Direct Assessment		\$	-		907-910	Direct 34.5 kVA Payroll
83	Sales	Company Direct Assessment		\$	-		911-916	Direct 34.5 kVA Payroll
84	Administration and General	Company Direct Assessment		\$	-		920-932	Direct 34.5 kVA Payroll
85	Total			\$	90,896.28		Non-capitalized items	

WP-1 Cont

Line No	Source	(b)	(c)	Amount	(d)	(e)	Notes	(f)
86	D. Miscellaneous							
87	1. Debt Service							
				Historical Test Year 2023		Source/Notes		

88	Principal Payments	Supplementary Company Records	\$	3,147,024.30	Per Company Records.
89					
90	2. Target OTIER/MDSC	As approved by commission		1.75	Proposed value in this year's filing
91					
92	3. Margin Requirement Offsets				
93	Investment in Associate Organizations - Patronage Capital	Balance Sheet	\$	5,458,837.66	Balance Sheet Hard Keyed
94	Generation & Transmission Capital Credits	Statement of Operations	\$	-	
95	Other Capital Credits and Patronage Dividends	Statement of Operations	\$	130,857.83	
96	Non-Operating Margins - Interest	Statement of Operations	\$	5,543.91	
97	Cash Received from G&T/Lenders	Supplementary Company Records	\$	217,535.91	Per Company records Weighted Lender and G&T Partonage
98					
99	4. Other				
100	AP Amortization Booked in Other Deductions	Supplementary Company Records			Per Company records

WP-2

Line No	Type	Source	Amount	Notes
1	1. Adjustment to Administrative & General per K.S.A 66-101f(a), if any:			
2	Applicable Disallowance - A&G	WP6	\$ -	Disallowed A&G expenses are identified, but not removed
3	Total Adjustment	L2	\$ -	
4				
5	2. Adjustment to Other Deductions			
6	Historical Amount	WP1, L18, Col (d)	\$ 40,321.20	
7	Less: Amortization of AP booked in Other Deductions	WP1, L100, Col (d)	\$ -	amort. of AP is constant
8	Historical Amount with AP removed	L6-L7	\$ 40,321.20	
9	Sub-total Adjustment	L8-L6	\$ -	
10	Less: Applicable Disallowance - Other Deductions	Workbook B	\$ 40,321.20	Disallowed Deductions
11	Total Adjustment	L9-L10	\$ (40,321.20)	
12				

WP-3

Line No	Description	Source	Allocator	Amount
1	OM Expenses Allocation			
2	O&M Expense			
3	Transmission O&M	WP1, L38, Col (d)		\$ 123,739.42
4	Distribution Expense-Operation	WP1, L39, Col (d)		\$ 798,355.65
5	Distribution Expense-Maintenance	WP1, L40, Col (d)		\$ 1,365,090.12
6	Consumer Accounts Expense	WP1, L41, Col (d)		\$ 538,942.50
7	Customer Service and Informational Expense	WP1, L42, Col (d)		\$ 84,454.66
8	Sales Expense	WP1, L43, Col (d)		\$ 125,661.35
9	Administrative and General	WP1, L44, Col (d)		\$ 3,023,244.36
10	Total O&M Expense	Sum of L3:9		\$ 6,059,488.06
11				
12	34.5 Direct Expenses			
13	Transmission O&M	WP1, L58, Col (d)		\$ 123,739.42
14	Distribution Expense-Operation	WP1, L59, Col (d)		\$ -
15	Distribution Expense-Maintenance	WP1, L60, Col (d)		\$ -
16	Consumer Accounts Expense	WP1, L61, Col (d)		\$ -
17	Customer Service and Informational Expense	WP1, L62, Col (d)		\$ -
18	Sales Expense	WP1, L63, Col (d)		\$ -
19	Administrative and General	WP1, L64, Col (d)		\$ -
20	Total 34.5 Payroll	Sum of L13:19		\$ 123,739.42
21				
22	Expense Allocation			
23	Transmission O&M		DOM1	1.000000
24	Distribution Expense-Operation		DOM2	0.000000
25	Distribution Expense-Maintenance		DOM3	0.000000
26	Consumer Accounts Expense		DOM4	0.000000
27	Customer Service and Informational Expense		DOM5	0.000000
28	Sales Expense		DOM6	0.000000
29	Administrative and General		DOM7	0.000000
30				

WP-3 Cont

Line No	Description	Source	Allocator	Amount
31	General Plant			
32	34.5 System Direct Wages	WP1, L85, Col (d)		\$ 90,896.28
33				
34	Total Wages other than A&G			
35	Total Wages	WP1, L76, Col (d)		\$ 3,741,113.65
36	Less: Administration & General Wages	WP1, L75, Col (d)		\$ 1,731,863.15
37		L35 - L36		\$ 2,009,250.50
38				
39	Transmission Labor Allocator	L32/L37	LAB	0.0452389

24	KEPCo Bluff City	605.82	711.42	90.30	473.52	428.58	211.40	453.18	269.88	411.30	414.36	254.58	261.42	4,585.76
25	KEPCo Caldwell	236.40	246.72	180.72	194.58	216.30	244.14	264.18	264.18	300.00	251.76	228.06	214.62	2,841.66
26	KEPCo Milan	511.68	442.92	412.26	291.12	541.80	764.28	827.58	881.76	805.02	515.22	392.16	402.18	6,787.98
27	Subtotal	11,854.51	11,147.52	8,985.36	13,494.85	11,225.23	14,703.65	15,623.55	21,962.81	12,378.57	11,011.89	9,783.82	8,445.73	150,617.49
28	Losses @1.35% of 34.5 kV Output	160.04	150.49	121.30	182.18	151.54	198.50	210.92	296.50	167.11	148.66	132.08	114.02	2,033.34
29	Subtotal with Losses (@ Source)	12,014.55	11,298.01	9,106.66	13,677.03	11,376.77	14,902.15	15,834.47	22,259.31	12,545.68	11,160.55	9,915.90	8,559.75	152,650.83
30														
31	Prairie Land Retail 26 Retail with Losses													
32	Retail with Losses (@ Source)	30,370.00	28,834.00	25,753.00	25,217.00	36,468.00	46,849.00	49,673.00	51,111.00	43,312.00	36,706.00	27,184.00	33,949.00	435,426.00
33	Losses @ 1.35% of 34.5 kV Input	410.00	389.26	347.67	340.43	492.32	632.46	670.59	690.00	584.71	495.53	366.98	458.31	5,878.25
34	Retail @ Delivery Point	29,960.01	28,444.74	25,405.33	24,876.57	35,975.68	46,216.54	49,002.41	50,421.00	42,727.29	36,210.47	26,817.02	33,490.69	429,547.75
35														
36	Total Load (wholesale at source before loss + retail @ delivery pt.)													580,165.24

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

WP-6

Line	Account	Description	Total Amount	Total Adjustment
1	909.00	ADVERTISING (INFORMATIONAL & INSTRUCTION)	\$ 79,387.96	\$ 79,387.96
2	912.00	DEMONSTRATION & SELLING EXPENSES	\$ 77,698.62	\$ 77,698.62
3	913.00	ADVERTISING EXPENSES	\$ 47,962.73	\$ 47,962.73
4	930.20	MISCELLANEOUS GENERAL EXPENSES	\$ 82,727.34	\$ 82,727.34
5			\$ 287,776.65	
6		Staff-Adjusted	\$ 287,776.65	Dkt. No. 15-PLCE-176-TAR

Wheatland Electric Cooperative, Inc.
Workbook A: Disallowed Expenses
Year Ending December 31, 2023

Exhibit_JED-1_revised

Account	Description	Amount
909.00	KCL Subscription/Centerspread/Cover/Post	\$ 78,928.63
909.00	mylar balloons for Caldwell safety demo	32.55
909.00	podcast hosting	15.78
909.00	promotional items for safety demos	354.75
909.00	supplies for GB electric safety demo	56.25
912.00	12 Days of Christmas Give away	55.60
912.00	12 Days of Christmas giveaway items	18.89
912.00	12 days of Christmas wrapping supplies	80.97
912.00	2023 Power the Pantry (Cram the Van)	262.92
912.00	Anniston Lee 1219414	1,000.00
912.00	annual meeting decorations/supplies	37.51
912.00	annual meeting door prizes	246.34
912.00	Annual Meeting Gifts 2023	10,490.51
912.00	Annual Meeting Gifts 2023-Sales Tax	944.15
912.00	annual meeting grand prize	310.32
912.00	annual meeting promotional supplies	515.92
912.00	annual meeting sample gift	38.16
912.00	annual meeting supplies	87.61
912.00	bags for annual meeting	170.26
912.00	bat cats giveaway custom baseballs	163.05
912.00	Batch WE1-2023-05-15-09	287.50
912.00	big check for presentation GB	97.30
912.00	big dry erase check for cram the van	36.42
912.00	Bill Calc - Cycle 2	1,140.00
912.00	books valentines day coloring contest	23.32
912.00	bouquets for youth tour winners	35.25
912.00	bowls/platters for super bowl giveaways	20.57
912.00	branded totes and safety bracelets	959.76
912.00	Business After Hours	433.70
912.00	cell phone bags GB chamber after hours	5.43
912.00	certificate of mailing youth tour	32.12
912.00	christmas ribbon for giveaways	17.58
912.00	Chrntimas Mix for CC Harvest Days	456.54
912.00	class gifts valentines day color contest	79.81
912.00	coloring books for Vday coloring contest	11.92
912.00	Cram the Van	844.35
912.00	Cram the Van Ad	156.88

Wheatland Electric Cooperative, Inc.
Workbook A: Disallowed Expenses
Year Ending December 31, 2023

Exhibit_JED-1_revised

Account	Description	Amount
912.00	Cram the Van Shirts	897.70
912.00	cups and decor for annual meeting	92.08
912.00	custom bandanas GB chamber after hours	869.68
912.00	decor for GB chamber after hours	196.63
912.00	decorations GB chamber after hours	573.89
912.00	dinnerware for GB chamber after hours	681.06
912.00	door prizes annual meeting	131.46
912.00	door prizes for annual meeting	88.33
912.00	drinks for GB chamber after hours	3,214.13
912.00	drinks for member engagement dinner HP	264.73
912.00	EV charging station adapters GB office	86.94
912.00	expo markers and wipes for large checks	3.34
912.00	Fleet Management Transaction	750.21
912.00	GB Schools Business Showcase	110.73
912.00	gift box member engagement dinner HP	59.15
912.00	gift cards for youth tour	109.90
912.00	gift certificate GB Bat Cats game	20.00
912.00	gifts honorable mention holdiday lights	42.63
912.00	giveaway item GB chamber after hours	250.00
912.00	giveaway item member engagement HP	92.38
912.00	giveaway items 12 days of Christmas	334.73
912.00	giveaway items for GB Bat Cats	40.00
912.00	giveaway items for GB Bat Cats game	75.00
912.00	giveaway for GB chamber after hours	20.43
912.00	grand prize annual meeting gift card	87.64
912.00	Holiday, Funeral, Jury, Other Paid Time	400.47
912.00	HP member engagement supplies	43.08
912.00	ice cream machine social media giveaway	37.79
912.00	ice for member engagement meeting	12.70
912.00	ice trays for annual meeting	40.10
912.00	items - Valentines Day coloring contest	192.44
912.00	items for GB chamber after hours	559.43
912.00	items for gift baskets to keep on hand	77.29
912.00	items for member engagement dinner HP	217.00
912.00	key accounts gifts	23.36
912.00	koozies for parades, open houses, etc.	271.56
912.00	KSU career fair giveaways	25.00

Wheatland Electric Cooperative, Inc.
Workbook A: Disallowed Expenses
Year Ending December 31, 2023

Exhibit_JED-1_revised

Account	Description	Amount
912.00	LABOR DISTRIBUTION	14,353.78
912.00	lineman of the week certificates	31.96
912.00	Manhattan career fair items	40.06
912.00	meal for Argonia student shadows - KH	45.00
912.00	meal for GB CTV lunch	210.77
912.00	meal youth tour presentation CS - KH	14.08
912.00	memb. service giveaway KC Royals Tickets	117.22
912.00	Member Engagement Invites	74.70
912.00	Membership Invites	23.00
912.00	Miscellaneous Charges	1,535.00
912.00	NRECA 2024 Spotlight on Excellence	736.18
912.00	October OBJ Advertising	197.19
912.00	office buddy cubes - business showcase	3,777.89
912.00	partial refund appreciation gifts	(10.13)
912.00	postage for lineman of the week	10.25
912.00	postage for lineman of the week items	12.90
912.00	postage for shipping lineman of week	6.25
912.00	postage honorable mention holdiday light	22.70
912.00	postage mem. service spotlight entries	4.49
912.00	Power the Pantry	1,075.75
912.00	Power the Pantry Artwork	92.02
912.00	Power the Pantry Pens	207.25
912.00	Power the Pantry Winner	500.00
912.00	prizes for Valentine's coloring contest	96.39
912.00	prizes Valentine's coloring contest	44.53
912.00	promo items for GB/GC baseball events	642.89
912.00	promotional keychains	294.63
912.00	Reclass Chamber After Hours Meal	8,000.00
912.00	return annual meeting decoration	(33.21)
912.00	return annual meeting supplies	(13.38)
912.00	return christmas gift boxes	(10.53)
912.00	sample annual meeting gifts	23.96
912.00	Scholarship: Faith Stuhsatz 1218.94	1,000.00
912.00	Scholarship: Madelynn Gregg 000524530	1,000.00
912.00	Scholarship: Madison Haley N00452747	1,000.00
912.00	Scholarship: Nayomi Olivas	2,000.00
912.00	Scholarship: Teja Samuelson 1122744	1,000.00

Wheatland Electric Cooperative, Inc.
Workbook A: Disallowed Expenses
Year Ending December 31, 2023

Exhibit_JED-1_revised

Account	Description	Amount
912.00	Scholarship: Wesley Weishaar M322P757	1,000.00
912.00	School Competition Flyers	279.60
912.00	ship prizes V-day contest winners	191.55
912.00	shipping 12 days of Christmas items	108.67
912.00	snack items for super bowl giveaways	34.45
912.00	snakcs for youth tour candidates	37.26
912.00	stickers for holiday / St. Francis gifts	76.42
912.00	superbowl giveaway items	93.56
912.00	superbowl social media contest prize	43.82
912.00	supplies for annual meeting	453.59
912.00	supplies for GB Bat Cats game	1,097.72
912.00	supplies for GB Business Showcase	78.81
912.00	supplies for GB chamber after hours	4,059.48
912.00	supplies for GB Chamber Coffee	69.97
912.00	supplies for member engagement dinner HP	83.07
912.00	supplies for member service baskets	45.46
912.00	supplies member services gift baskets	73.94
912.00	table runners for GB chamber after hours	195.66
912.00	tablecloths- annual meeting board dinner	253.29
912.00	trivets - potential annual meeting gifts	20.99
912.00	Valentine's day color contest prizes	56.91
912.00	Valentine's day coloring contest prizes	121.66
912.00	Valentine's day coloring contest supp.	17.18
912.00	water for member service events GB	1,028.32
913.00	040323-043023 Advertising	236.53
913.00	052923-062523 Golden Belt Cinema	326.93
913.00	061523: Harvest Ad	44.87
913.00	062223: Harvest Ad	44.87
913.00	070123 - Fair Section	67.92
913.00	070123: Fireworks Safety	12.12
913.00	070423-072523: Meals on Wheels	52.58
913.00	072423-082023 Movie Theatre Ads	143.26
913.00	072523: Fair Sections	33.96
913.00	080123-083123 KSN Advertising	494.41
913.00	09-2023 Billboard Advertising	186.23
913.00	1 Yr Agreement: Banner	250.00
913.00	10-2023 Cox Advertising	766.85

Wheatland Electric Cooperative, Inc.
Workbook A: Disallowed Expenses
Year Ending December 31, 2023

Exhibit_JED-1_revised

Account	Description	Amount
913.00	120122-123122 Advertising	763.35
913.00	20023 Firework Display	500.00
913.00	2023 Annual Dinner and Auction	2,000.00
913.00	2023 Border Queen Cruisers	150.00
913.00	2023 Busniess Showcase	65.73
913.00	2023 Chamber Membership	40.00
913.00	2023 Ducks unlimited Banquet	285.00
913.00	2023 GB American Legion Baseball Sponsor	300.00
913.00	2023 Golf Tournament Hole Sponsorship	100.00
913.00	2023 Great Bend Bat Cats Sponsorship	850.00
913.00	2023 Kingman County Fair	250.00
913.00	2023 KS INDEPENDENT OIL AND GAS BUY GUID	270.56
913.00	2023 Summer REading Program	250.00
913.00	2024 Rhorea Advertisement	125.00
913.00	2083 Magents	291.97
913.00	23 Sumnner Co Fair Guide	95.00
913.00	A/C 13367: March Advertising	300.00
913.00	A/C 800603713	953.87
913.00	A/C 800603713 WECI ADVERTISEMENT	294.83
913.00	After Hours	500.00
913.00	AG-News Advertising	273.62
913.00	Annual Billboard Contract 060123-060124	3,705.00
913.00	AP Bill Invoice/Credit Payment	3.89
913.00	Associate Volunteer Membership Dues	25.00
913.00	August Advertising	635.00
913.00	Bat Cat Game Postcards	98.10
913.00	Catholic Schools Week	52.50
913.00	Chamber After Hours	553.55
913.00	Chamber After Hours Meal	8,000.00
913.00	Chamber After Hours: Cowboy Hat Logo	120.00
913.00	Christmas Edition Display Ad	105.00
913.00	CHS 2023 YEARBOOK ADVERTISEMENT	100.00
913.00	Display Ad-Power giveaway ads	308.00
913.00	Eagle Country 100.7 FM - Feb 23	350.00
913.00	Eagle Radio June 2023 Advertising	153.37
913.00	Easter Ham Giveaway	39.44
913.00	facebook advertising	1,679.32

Wheatland Electric Cooperative, Inc.
Workbook A: Disallowed Expenses
Year Ending December 31, 2023

Exhibit_JED-1_revised

Account	Description	Amount
913.00	Fair Ad	200.10
913.00	Fall Sports Preview	267.00
913.00	Feb 2023 Advertising	40.00
913.00	February 2023 Kansas Best 22-23 IKSNW	122.70
913.00	February 2023 Kansas Best KSN	190.62
913.00	February 2023 Kansas Best KSNG	189.74
913.00	Free Electric for a Yr	156.00
913.00	GB Sports Calendar	75.00
913.00	GB: 2024 Chamber Directory	595.00
913.00	GBHS Graduation	710.00
913.00	GBHS Panther Flag	75.00
913.00	GBHS Spring Sports Calendar	75.00
913.00	Golden Belt Cinema	245.20
913.00	Golden Belt Cinema	1,296.14
913.00	Golden Belt Cinema 6 & Star Theatre	315.38
913.00	Golden Belt Cinema 6: 010623-020523	315.38
913.00	Golf Tournament Brochures	201.10
913.00	Golf Tournament Signage	5.02
913.00	google online ad's	19.76
913.00	google youtube ad's power your year	27.25
913.00	Graduate Edition	100.00
913.00	Harper County Fair Guide	145.00
913.00	Hats for the Guys	519.38
913.00	HP: Thank you Ad	105.00
913.00	June Advertising	494.12
913.00	Kansas Best	424.34
913.00	Kansas Best 2022-2023	102.75
913.00	Kansas Today	202.44
913.00	Kansas Today KSNG	182.97
913.00	KHOK_FM April Advertisiing	350.00
913.00	KHOK_FM: May Advertising	350.00
913.00	KHOK-FM August Advertising	306.74
913.00	KHOK-FM December 2023 Advertising	153.37
913.00	KHOK-FM July Advertising	153.37
913.00	KHOK-FM November Advertising	153.37
913.00	KHOK-FM October Advertising	153.37
913.00	KIND 107.1 Advertiserising	300.00

Wheatland Electric Cooperative, Inc.
Workbook A: Disallowed Expenses
Year Ending December 31, 2023

Exhibit_JED-1_revised

Account	Description	Amount
913.00	Kiwanis Flag Project	250.00
913.00	KKDT_FM March Advertising	131.46
913.00	KKDT-FM April Advertising	131.46
913.00	KKDT-FM August 2023 Advertising	262.92
913.00	KKDT-FM December 2023 Advertising	131.46
913.00	KKDT-FM July 2023 Advertising	131.46
913.00	KKDT-FM June 2023 Advertising	131.46
913.00	KKDT-FM Maay Advertising	131.46
913.00	KKDT-FM November 2023 Advertising	131.46
913.00	KKDT-FM October 2023 Advertising	131.46
913.00	KNID 107.1 Advertising	131.46
913.00	KNID Advertising	131.46
913.00	KNID June Advertising	131.46
913.00	KQZQ-FM 07-2023 Advertising	175.28
913.00	KQZQ-FM 08-2023 Advertising	350.56
913.00	KQZQ-FM 10-2023 Advertising	175.28
913.00	KQZQ-FM 11-2023 Advertising	175.28
913.00	KQZQ-FM 12-2023 Advertising	175.28
913.00	KQZQ-FM April Advertising	175.28
913.00	KQZQ-FM June 2023 Advertising	175.28
913.00	KQZQ-FM March Advertising	175.28
913.00	KQZQ-FM May Advertising	175.28
913.00	KSN Today	182.97
913.00	KSN Today/Good Day Kansas	236.31
913.00	KSNC May Advertising	227.86
913.00	KSNG Advertising	205.95
913.00	KSNG KSN Today	196.60
913.00	March Slide Advertisement	87.64
913.00	Meals on Wheels	960.00
913.00	MR Invoice	(3.89)
913.00	Open House	195.00
913.00	Overpayment INV 3640791-7	(3.89)
913.00	Panter Sport Cards	30.00
913.00	Panter Sport Cards Order # 56758	30.00
913.00	Panther Sport Cards #56745	30.00
913.00	Panther Sports Cards 020323	30.00
913.00	Power Play Slgns	5.02

Wheatland Electric Cooperative, Inc.
Workbook A: Disallowed Expenses
Year Ending December 31, 2023

Exhibit_JED-1_revised

Account	Description	Amount
913.00	Power Your Year	310.00
913.00	Power Your Year - 1/31 & 2/15	283.50
913.00	power your year ad's	20.20
913.00	Progress Edition/Community	350.00
913.00	Reclass Chamber After Hours Meal	(8,000.00)
913.00	Ribbon: GB After Hrs	183.12
913.00	S&T Advertising	245.73
913.00	Salute to Seniors - Conway Springs	135.00
913.00	Santa Email	150.00
913.00	Santa Email - Online	(150.00)
913.00	South Haven Cardinal Basketball	150.00
913.00	South Haven Cardinals	120.00
913.00	South Haven Cardinals Basketball	190.00
913.00	South Haven New Era	80.00
913.00	South Haven New ERA BBall Advertising	40.00
913.00	Sports Page	50.00
913.00	Sports Support Page	50.00
913.00	Spring Sports Preview: Sports Section	55.00
913.00	Star Threatre & Golden Belt Cinema 6	245.19
913.00	State Congratulations	27.40
913.00	Teachers, Nurses, Graduation, Beef Month	74.49
913.00	Touchstone Energy Membership Dues	9,550.80
913.00	Video	122.70
913.00	WE 2023 Annual Campaign	153.37
913.00	WECI Advertising	301.50
913.00	Wine in the Wild Sponsorship	500.00
913.00	YouTube ads 75th Anniversary	23.68
913.00	youtube ads for power your year promo	14.46
930.20	KEC MONTHLY ASSESSMENT	6,893.96
930.20	KEC MONTHLY ASSESSMENT	41,363.76
930.20	KEC Monthly Assessment - April 2023	6,893.96
930.20	KEC Monthly Assessment - February 2023	6,893.96
930.20	KEC Monthly Assessment - January 2023	6,893.78
930.20	KEC Monthly Assessment - March 2023	6,893.96
930.20	KEC Monthly Assessment - May 2023	6,893.96
	Total Disallowed Expenses	\$ <u><u>287,776.65</u></u>

Wheatland Electric Cooperative, Inc.
Workbook B: Disallowed Other Deductions
Year Ending December 31, 2023

Reference	Sum of Amount
18th Annual GB COC Golf Tournament	\$ 300.00
19th Annual CASA Auction/Fundraiser	750.00
2023 GBCC Patron Fund	250.00
2023 NORWICH SUMMER FUN	250.00
2023 Power the Pantry	36,252.00
2023 Rosewood Roots & Wings Foundation	250.00
2023 Santa's Workshop	250.00
2023-2024 Booster Club Membership Drive	400.00
6th Grade Band & Orchestra Shirts	250.00
After Prom Party	250.00
CHS 2024 After Prom Donation	100.00
City of Harper Easter Egg Hunt Donation	100.00
CKCA Booster Club	100.00
Clear the Shelters Adoption Sponsors	200.00
donation City of Caldwell Holiday Lights	281.51
donation item BCC foundation auction	15.00
donation to Barton CC Foundation auction	321.74
donation to Brit Spaugh Zoo Wine in Wild	92.93
donation to ST. Joseph PTO	50.00
EXHIBITORS ADD-ON PREMIUM 2023	400.05
Fleet Management Transaction	187.90
Food Bank Donation	1,500.00
GB after prom donations items	94.29
GB Kids Ag Day Donation	56.09

Wheatland Electric Cooperative, Inc.
Workbook B: Disallowed Other Deductions
Year Ending December 31, 2023

Reference	Sum of Amount
Geral Raymond Zorn Memorial	50.00
gift basket for Conway Springs Fall Fest	236.46
gift basket St. Joseph School Auction	52.75
Holiday, Funeral, Jury, Other Paid Time	29.04
Holy Family School auction donation	16.25
In memory of George H. Ladison	50.00
LABOR DISTRIBUTION	1,004.92
MR Invoice	1,035.00
MR Invoice Maintenance	-
Quarterly Pension Plan Employer Expense	1.43
Red Shoes and Bunco Too Sponsorship	250.00
VOID CHECK - WRONG AMOUNT	(5,527.00)
water donation for GB Kids Ag Day	54.80
water donation to City of GB	366.04
Total Disallowed Deductions	\$ <u><u>40,321.20</u></u>

Wheatland Electric Cooperative, Inc.
Workbook C: Calculation of Cash Received from G&T and Lenders
Year Ending December 31, 2023

Total Cash Received from G&T and Lenders

Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	\$ 4,111,832.00
Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	477,460.00
Total	\$ <u>4,589,292.00</u>

From Trial Balance	
Power Cost - West	\$ 31,511,840.44
Power Cost- East	16,185,587.79
Total	\$ <u>47,697,428.23</u>

From Trial Balance	
Interest Expense - West	\$ 3,422,001.86
Interest Expense - East	2,863,944.86
Total	\$ <u>6,285,946.72</u>

Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	\$ 1,395,304.11
Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	217,535.91
Total	\$ <u>1,612,840.02</u>

Wheatland Electric Cooperative, Inc.
Workbook D: Directly Assigned 34.5 kV Expenses
Year Ending December 31, 2023

Divison	Account	Total
3	107.20	\$ -
3	108.80	-
3	163.00	-
3	184.10	-
3	184.20	-
3	242.50	-
3	242.51	-
3	242.52	-
3	416.00	-
3	417.10	-
3	426.10	-
3	562.50	-
3	563.00	76,650.98
3	563.50	47,088.44
3	580.00	-
3	583.00	-
3	584.00	-
3	586.00	-
3	588.00	-
3	592.30	-
3	593.00	-
3	594.00	-
3	595.00	-
3	596.00	-

Wheatland Electric Cooperative, Inc.
Workbook D: Directly Assigned 34.5 kV Expenses
Year Ending December 31, 2023

Divison	Account	Total
3	597.00	-
3	903.00	-
3	912.00	-
3	920.00	-
3	932.00	-
		\$ 123,739.42

Wheatland Electric Cooperative, Inc.
Workbook E: Directly Assigned 34.5 kV Payroll and Overhead
Year Ending December 31, 2023

Divison	Account	Labor	OH	SEC Dist	Total
3	107.20	\$	\$	\$	\$
3	108.80				-
3	163.00				-
3	184.10				-
3	184.20				-
3	242.50				-
3	242.51				-
3	242.52				-
3	416.00				-
3	417.10				-
3	426.10				-
3	562.50	31,666.14	22,756.77	1,415.61	55,838.52
3	563.50	20,073.16	14,258.03	726.57	35,057.76
3	580.00				-
3	583.00				-
3	584.00				-
3	586.00				-
3	588.00				-
3	592.30				-
3	593.00				-
3	594.00				-
3	595.00				-
3	596.00				-
3	597.00				-
3	903.00				-
3	912.00				-
3	920.00				-
3	932.00				-
		\$ <u>51,739.30</u>	\$ <u>37,014.80</u>	\$ <u>2,142.18</u>	\$ <u>90,896.28</u>

Wheatland Electric Cooperative, Inc.
Workbook F: Total East Division Payroll and Overhead
Year Ending December 31, 2023

Divison	Account	Labor	OH	SEC Dist	Total
3	107.20	\$ 1,585,887.23	\$ 1,112,739.18	\$ 107,966.83	\$ 2,806,593.24
3	107.20	282,642.66	203,031.76	19,702.95	505,377.37
3	108.80	299,588.71	206,776.38	19,657.72	526,022.81
3	108.80	4,154.41	3,661.56	287.79	8,103.76
3	163.00	100,416.42	87,391.92	7,055.13	194,863.47
3	163.00	4,053.83	3,719.88	289.30	8,063.01
3	184.10	7,590.61	5,811.87	521.10	13,923.58
3	184.10	6,127.30	6,012.11	506.89	12,646.30
3	184.20	39,677.25	27,810.64	3,084.96	70,572.85
3	184.20	5,504.31	5,416.31	464.55	11,385.17
3	242.50	266,548.36	-	-	266,548.36
3	242.51	134,511.14	-	-	134,511.14
3	242.52	192,146.93	-	(192,146.93)	-
3	416.00	802.72	580.04	68.28	1,451.04
3	417.10	8,954.33	7,002.85	664.19	16,621.37
3	426.10	599.16	405.76	30.47	1,035.39
3	562.50	31,666.14	22,756.77	1,415.61	55,838.52
3	563.50	20,073.16	14,258.03	726.57	35,057.76
3	580.00	34,039.81	24,400.16	1,798.62	60,238.59
3	580.00	7,819.51	5,720.63	432.65	13,972.79
3	583.00	160,203.97	107,075.20	7,292.65	274,571.82
3	583.00	16,253.53	16,690.99	1,080.86	34,025.38
3	584.00	105,490.42	82,489.24	5,809.57	193,789.23
3	586.00	12,044.91	9,405.27	673.91	22,124.09
3	586.00	25,647.32	25,656.89	1,394.91	52,699.12

Wheatland Electric Cooperative, Inc.
Workbook F: Total East Division Payroll and Overhead
Year Ending December 31, 2023

Divison	Account	Labor	OH	SEC Dist	Total
3	588.00	19,312.41	7,618.09	465.45	27,395.95
3	592.30	161,947.84	125,716.27	10,341.93	298,006.04
3	593.00	174,100.42	128,260.48	9,938.97	312,299.87
3	594.00	10,869.18	6,731.00	296.04	17,896.22
3	595.00	226.64	157.67	10.95	395.26
3	596.00	8,926.22	6,957.08	661.62	16,544.92
3	597.00	31,395.81	22,365.88	1,524.49	55,286.18
3	903.00	215,697.24	158,613.38	11,474.25	385,784.87
3	903.00	75,646.42	58,898.44	4,024.78	138,569.64
3	912.00	2,357.27	1,614.24	113.62	4,085.13
3	912.00	5,918.99	4,463.28	286.85	10,669.12
3	920.00	386,737.86	260,806.40	20,828.24	668,372.50
3	920.00	613,812.89	416,893.68	32,184.63	1,062,891.20
3	932.00	340.12	259.33	-	599.45
		\$ <u>5,059,733.45</u>	\$ <u>3,178,168.66</u>	\$ <u>80,930.40</u>	\$ <u>8,318,832.51</u>

Wheatland Electric Cooperative, Inc.
Workbook G: East Division Income Statement
Year Ending December 31, 2023

ITEM	YEAR-TO-DATE
	THIS YEAR (b)
1. Operating Revenue and Patronage Capital	30,201,787
2. Power Production Expense	0
3. Cost of Purchased Power	16,185,588
4. Transmission Expense	123,739
5. Regional Market Operations Expense	0
6. Distribution Expense - Operation	798,356
7. Distribution Expense - Maintenance	1,365,090
8. Consumer Accounts Expense	538,943
9. Customer Service and Informational Expense	84,455
10. Sales Expense	125,661
11. Administrative and General Expense	3,023,244
12. Total Operation & Maintenance Expense (2 thru 11)	22,245,075.85
13. Depreciation & Amortization Expense	4,189,022
14. Tax Expense - Property & Gross Receipts	1,053,957
15. Tax Expense - Other	625
16. Interest on Long-Term Debt	2,863,945
17. Interest Charged to Construction (Credit)	0
18. Interest Expense - Other	476,947
19. Other Deductions	40,321
20. Total Cost of Electric Service (12 thru 19)	30,869,893.10
21. Patronage Capital & Operating Margins (1 minus 20)	(668,106)
22. Non Operating Margins - Interest	5,544
23. Allowance for Funds Used During Construction	0
24. Income (Loss) from Equity Investments	0
25. Non Operating Margins - Other	13,900
26. Generation & Transmission Capital Credits	0
27. Other Capital Credits & Patronage Dividends	130,858
28. Extraordinary Items	0
29. Patronage Capital or Margins (21 thru 28)	(517,805.00)

Wheatland Electric Cooperative, Inc.
Workbook H: Directly Assigned 34.5 kV Plant Assets
Year Ending December 31, 2023

Div	Account	Asset	Description	Group	Description	Amount
3	362	36230601	2nd & KS	50	34.5kv District 6	\$ 2,102,915.92
3	362	36230602	Convent	50	34.5kv District 6	29,806.43
3	362	36230603	Eisenhower	50	34.5kv District 6	3,000.00
3	362	36230604	24th & Frey	50	34.5kv District 6	1,018,181.77
3	362	36230605	Bowling Alley	50	34.5kv District 6	32,221.15
3	362	36230607	281 ByPass	50	34.5kv District 6	3,000.00
3	362	36230608	8th & Madison	50	34.5kv District 6	3,000.00
3	362	36230610	Quail Creek Substation	50	34.5kv District 6	32,221.15
3	362	36230612	Northwest	50	34.5kv District 6	1,341,780.54
3	362	36230701	Harper	60	34.5kv District 7	5,571,277.29
3	362	36230702	Milan	60	34.5kv District 7	1,186,425.30
3	362	36230703	Caldwell	60	34.5kv District 7	100,232.97
3	362	36230704	Conway Springs	60	34.5kv District 7	18,107.92
3	362	36230705	Argonia	60	34.5kv District 7	19,399.79
3	362	36230706	Rago	50	34.5kv District 6	160,078.77
3	362	36230707	Mayfield	60	34.5kv District 7	20,475.63
3	362	36230709	North Attica	60	34.5kv District 7	30,281.59
3	362	36230710	Bluff City	60	34.5kv District 7	12,992.14
3	364	36430001	GUY	50	34.5kv District 6	10,441.79
3	364	36430001	GUY	60	34.5kv District 7	49,960.72
3	364	36430002	ANCHOR	50	34.5kv District 6	12,967.60
3	364	36430002	ANCHOR	60	34.5kv District 7	67,219.71
3	364	36430003	CROSSARM	50	34.5kv District 6	82,981.10
3	364	36430003	CROSSARM	60	34.5kv District 7	448,136.88
3	364	36430007	POLE 35'	50	34.5kv District 6	471.88
3	364	36430007	POLE 35'	60	34.5kv District 7	50,589.83
3	364	36430008	POLE 40'	50	34.5kv District 6	14,017.43
3	364	36430008	POLE 40'	60	34.5kv District 7	404,651.22
3	364	36430009	POLE 45'	50	34.5kv District 6	82,818.61
3	364	36430009	POLE 45'	60	34.5kv District 7	899,035.75
3	364	36430010	POLE 50'	50	34.5kv District 6	213,196.28
3	364	36430010	POLE 50'	60	34.5kv District 7	1,181,366.68
3	364	36430011	POLE 55'	50	34.5kv District 6	86,085.40
3	364	36430011	POLE 55'	60	34.5kv District 7	82,793.73

Wheatland Electric Cooperative, Inc.
Workbook H: Directly Assigned 34.5 kV Plant Assets
Year Ending December 31, 2023

Div	Account	Asset	Description	Group	Description	Amount
3	364	36430012	POLE 60'	50	34.5kv District 6	4,538.11
3	364	36430012	POLE 60'	60	34.5kv District 7	20,691.77
3	364	36430013	POLE 65'	50	34.5kv District 6	22,638.50
3	364	36430013	POLE 65'	60	34.5kv District 7	6,547.32
3	364	36430014	POLE 70'	50	34.5kv District 6	17,995.47
3	364	36430014	POLE 70'	60	34.5kv District 7	3,584.82
3	364	36430022	45' STEEL POLE	60	34.5kv District 7	25,096.23
3	364	36430023	60' STEEL POLE	60	34.5kv District 7	6,279.29
3	364	36430024	65' STEEL POLE	60	34.5kv District 7	4,182.70
3	365	36530001	GROUND	50	34.5kv District 6	15,161.73
3	365	36530001	GROUND	60	34.5kv District 7	298,379.80
3	365	36530002	INSULATOR STING 15KV	50	34.5kv District 6	(138.15)
3	365	36530004	CUTOUT	60	34.5kv District 7	25,797.43
3	365	36530005	LIGHTING ARRESTER	60	34.5kv District 7	33,519.53
3	365	36530012	# 4/0 ACSR	50	34.5kv District 6	221,431.25
3	365	36530012	# 4/0 ACSR	60	34.5kv District 7	249,924.18
3	365	36530013	# 2/0 ACSR	60	34.5kv District 7	903,273.07
3	365	36530014	# 1/0 ACSR	50	34.5kv District 6	29,888.96
3	365	36530014	# 1/0 ACSR	60	34.5kv District 7	403,224.80
3	365	36530035	BRACKET CUTOUT 3 PHASE	60	34.5kv District 7	3,309.25
3	365	36530036	27 & 30 KV ARRESTER	50	34.5kv District 6	14,847.32
3	365	36530037	SWITCH LDBK 3-PH 34.5KV	50	34.5kv District 6	11,095.45
3	365	36530038	INSULATOR STRING 34.5KV	50	34.5kv District 6	46,603.60
3	365	36530038	INSULATOR STRING 34.5KV	60	34.5kv District 7	158,259.47
3	365	36530058	CONDUCTOR T2 1/0	60	34.5kv District 7	149,203.76
3	365	36530066	2 TPX	60	34.5kv District 7	786.82
3	367	36730006	# 1/0 PRIMARY EPR URD	50	34.5kv District 6	763.33
3	367	36730006	# 1/0 PRIMARY EPR URD	60	34.5kv District 7	2,396.04
3	367	36730015	ARRESTER ELBOW 27KV	50	34.5kv District 6	3,615.95
3	367	36730018	TERMINATOR 15KV	60	34.5kv District 7	24,936.24
3	367	36730029	GROUNDS	60	34.5kv District 7	1,177.38
3	367	36730032	TERMINATOR 35KV	50	34.5kv District 6	6,461.33
3	367	36730055	CABLE SUPPORT BRKT	60	34.5kv District 7	463.36
3	367	36730062	#2 QUAD DB	60	34.5kv District 7	31.64

Exhibit_JED-1_revised

Wheatland Electric Cooperative, Inc.
Workbook H: Directly Assigned 34.5 kV Plant Assets
Year Ending December 31, 2023

Div	Account	Asset	Description	Group	Description	Amount
3	368	36830055	CAPACITOR 19920 VOLT (34.5)	60	34.5kv District 7	26,021.58
3	368	36830062	38kv 1200amp typeV cir breaker	60	34.5kv District 7	30,609.23
3	369	36930002	METER LOOP	60	34.5kv District 7	860.96
3	369	36930004	3-PHASE TRANSOCKET	60	34.5kv District 7	5,718.25
			Total 34.5 kV Assets			\$ <u>18,151,310.74</u>

Wheatland Electric Cooperative, Inc.
Workbook I: Trial Balance - Plant Accounts East Division
Year Ending December 31, 2023

Account	Acct.	Descr	Debit	Credit
114.00	114	Electric Plant Amort	\$ 5,409,446.27	\$
350.00	350	LAND & LAND RIGHTS-TRANSMISSION	58,101.15	-
355.00	355	POLES & FIXTURES	3,951,622.85	-
356.00	356	OVERHEAD CONDUCTORS & DEVICES	6,972,733.84	-
360.00	360	LAND & LAND RIGHTS-DISTRIBUTION	65,835.18	-
362.00	362	STATION EQUIPMENT-DISTRIBUTION	26,791,005.52	-
362.01	362	Substation - SCADA	264,951.18	-
364.00	364	POLES, TOWERS & FIXTURES	22,884,399.06	-
364.20	364	POLE TREATMENT	207,176.78	-
365.00	365	OVERHEAD CONDUCTORS & DEVICES	22,229,799.63	-
367.00	367	UNDERGROUND CONDUCTORS & DEVICES	6,952,419.72	-
368.00	368	LINE TRANSFORMERS	9,984,281.30	-
369.00	369	SERVICES	3,981,989.77	-
370.00	370	METERS	119,011.47	-
370.05	370	METERS-AMI	3,149,988.39	-
371.00	371	MERCURY VAPOR LIGHTS-INSTALL ON CONS PRE	2,214,632.35	-
371.11	371	LED Street Lights	6,103.02	-
389.00	389	LAND AND LAND RIGHTS	519,253.54	-
390.00	390	STRUCTURES & IMPROVEMENTS	6,623,647.07	-
391.00	391	OFFICE FURNITURE & FIXTURES	273,917.16	-
391.10	391	SYSTEMS SOFTWARE	18,950.77	-
391.15	391	GENERATORS	46,429.41	-
391.20	391	COMPUTER HARDWARE (AS400/SERVERS/ETC)	323,324.22	-
391.25	391	DAFFRON SOFTWARE	8,900.64	-

Wheatland Electric Cooperative, Inc.
Workbook I: Trial Balance - Plant Accounts East Division
Year Ending December 31, 2023

Account	Acct.	Descr	Debit	Credit
391.30	391	PC HARDWARE & EQUIPMENT	190,027.62	-
391.40	391	ITRON HARDWARE	25,862.79	-
391.50	391	NETWORK & VOICE LINK HARDWARE (PHONES)	154,184.95	-
391.80	391	MAPPING HARDWARE (PCS, ETC.)	28,986.59	-
391.90	391	STAKING EQUIPMENT (PCS, ETC.)	31,181.38	-
392.00	392	TRANSPORTATION EQUIPMENT	1,018,948.68	-
393.00	393	STORES EQUIPMENT	434,794.13	-
394.00	394	TOOLS, SHOP & GARAGE EQUIPMENT	121,529.73	-
395.00	395	LABORATORY EQUIPMENT	221,281.75	-
396.00	396	POWER OPERATED EQUIPMENT	4,252,771.39	-
397.00	397	COMMUNICATIONS EQUIPMENT	693,250.72	-
398.00	398	EQUIPMENT-MISCELLANEOUS	81,796.92	-
399.26	399	WIRELESS--TOWERS	1,104,651.86	-
399.28	399	WIRELESS ASSETS--OTHER	104,121.58	-
		Total	\$ <u>131,521,310.38</u>	\$ <u>-</u>

Wheatland Electric Cooperative, Inc.
Workbook J: Trial Balance - Accumulated Depreciation Accounts East Division
Year Ending December 31, 2023

Exhibit_JED-1_revised

Account	Acct.	Description	Debit	Credit
108.50	108	ACCUMULATED DEPRECIATION-TRANSMISSION PL	\$ -	\$ 9,088,246.14
108.60	108	ACCUMULATED DEPRECIATION-DISTRIBUTION PL	-	23,950,888.05
108.70	108	ACCUMULATED DEPRECIATION-GENERAL PLANT-S	-	6,937,988.53
108.71	108	ACCUMULATED DEPRECIATION-GENERAL PLANT-S	-	-
108.72	108	ACCUMULATED DEPRECIATION-FURNITURE & FIX	-	775,583.30
108.73	108	ACCUMULATED DEPRECIATION-TRANSPORTATION	-	-
108.74	108	ACCUMULATED DEPRECIATION-STORES EQUIPMEN	-	-
108.75	108	ACCUMULATED DEPRECIATION-SHOP EQUIPMENT	-	-
108.76	108	ACCUMULATED DEPRECIATION-LABORATORY EQUI	-	-
108.77	108	ACCUMULATED DEPRECIATION-COMMUNICATIONS	-	-
108.78	108	ACCUMULATED DEPRECIATION-MISCELLANEOUS E	-	-
108.79	108	ACCUMULATED DEPRECIATION-LARGE TOOLS	-	-
108.80	108	RETIREMENT WORK IN PROGRESS	202,754.34	-
108.99	108	RETIREMENT WORK IN PROGRESS--OTHER	481.97	-
115.00	115	ACCUMULATED DEPRECIATION-ELECT. PLANT AC	-	2,848,880.34
			<u>\$ 203,236.31</u>	<u>\$ 43,601,586.36</u>

Wheatland Electric Cooperative, Inc.
Workbook K: Directly Assigned 34.5 kV Plant Assets Accumulated Depreciation
Year Ending December 31, 2023

Exhibit_JED-1_revised

Div	Account	Asset	Description	Group	Description	Amount
3	362	36230601	2nd & KS	50	34.5kv District 6	383,624.87
3	362	36230602	Convent	50	34.5kv District 6	13,909.67
3	362	36230603	Eisenhower	50	34.5kv District 6	1,400.00
3	362	36230604	24th & Frey	50	34.5kv District 6	475,151.49
3	362	36230605	Bowling Alley	50	34.5kv District 6	15,036.54
3	362	36230607	281 ByPass	50	34.5kv District 6	1,400.00
3	362	36230608	8th & Madison	50	34.5kv District 6	1,400.00
3	362	36230610	Quail Creek Substation	50	34.5kv District 6	15,036.54
3	362	36230612	Northwest	50	34.5kv District 6	626,164.25
3	362	36230701	Harper	60	34.5kv District 7	2,599,929.40
3	362	36230702	Milan	60	34.5kv District 7	553,665.14
3	362	36230703	Caldwell	60	34.5kv District 7	46,775.39
3	362	36230704	Conway Springs	60	34.5kv District 7	8,450.36
3	362	36230705	Argonia	60	34.5kv District 7	9,053.24
3	362	36230706	Rago	50	34.5kv District 6	74,703.43
3	362	36230707	Mayfield	60	34.5kv District 7	9,555.29
3	362	36230709	North Attica	60	34.5kv District 7	14,131.41
3	362	36230710	Bluff City	60	34.5kv District 7	6,063.00
3	364	36430001	GUY	50	34.5kv District 6	4,872.84
3	364	36430001	GUY	60	34.5kv District 7	23,315.00
3	364	36430002	ANCHOR	50	34.5kv District 6	6,051.55
3	364	36430002	ANCHOR	60	34.5kv District 7	31,369.20
3	364	36430003	CROSSARM	50	34.5kv District 6	38,724.51
3	364	36430003	CROSSARM	60	34.5kv District 7	209,130.54
3	364	36430007	POLE 35'	50	34.5kv District 6	220.21
3	364	36430007	POLE 35'	60	34.5kv District 7	23,608.59
3	364	36430008	POLE 40'	50	34.5kv District 6	6,541.47
3	364	36430008	POLE 40'	60	34.5kv District 7	188,837.24
3	364	36430009	POLE 45'	50	34.5kv District 6	38,648.68
3	364	36430009	POLE 45'	60	34.5kv District 7	419,550.02
3	364	36430010	POLE 50'	50	34.5kv District 6	99,491.60
3	364	36430010	POLE 50'	60	34.5kv District 7	551,304.45
3	364	36430011	POLE 55'	50	34.5kv District 6	40,173.19
3	364	36430011	POLE 55'	60	34.5kv District 7	38,637.07

Wheatland Electric Cooperative, Inc.
Workbook K: Directly Assigned 34.5 kV Plant Assets Accumulated Depreciation
Year Ending December 31, 2023

Exhibit_JED-1_revised

Div	Account	Asset	Description	Group	Description	Amount
3	364	36430012	POLE 60'	50	34.5kv District 6	2,117.78
3	364	36430012	POLE 60'	60	34.5kv District 7	9,656.16
3	364	36430013	POLE 65'	50	34.5kv District 6	10,564.63
3	364	36430013	POLE 65'	60	34.5kv District 7	3,055.42
3	364	36430014	POLE 70'	50	34.5kv District 6	8,397.89
3	364	36430014	POLE 70'	60	34.5kv District 7	1,672.92
3	364	36430022	45' STEEL POLE	60	34.5kv District 7	11,711.57
3	364	36430023	60' STEEL POLE	60	34.5kv District 7	2,930.34
3	364	36430024	65' STEEL POLE	60	34.5kv District 7	1,951.93
3	365	36530001	GROUND	50	34.5kv District 6	7,075.47
3	365	36530001	GROUND	60	34.5kv District 7	139,243.91
3	365	36530002	INSULATOR STING 15KV	50	34.5kv District 6	(64.47)
3	365	36530004	CUTOOUT	60	34.5kv District 7	12,038.80
3	365	36530005	LIGHTING ARRESTER	60	34.5kv District 7	15,642.45
3	365	36530012	# 4/0 ACSR	50	34.5kv District 6	103,334.58
3	365	36530012	# 4/0 ACSR	60	34.5kv District 7	116,631.28
3	365	36530013	# 2/0 ACSR	60	34.5kv District 7	421,527.43
3	365	36530014	# 1/0 ACSR	50	34.5kv District 6	13,948.18
3	365	36530014	# 1/0 ACSR	60	34.5kv District 7	188,171.57
3	365	36530035	BRACKET CUTOOUT 3 PHASE	60	34.5kv District 7	1,544.32
3	365	36530036	27 & 30 KV ARRESTER	50	34.5kv District 6	6,928.75
3	365	36530037	SWITCH LDBK 3-PH 34.5KV	50	34.5kv District 6	5,177.88
3	365	36530038	INSULATOR STRING 34.5KV	50	34.5kv District 6	21,748.35
3	365	36530038	INSULATOR STRING 34.5KV	60	34.5kv District 7	73,854.42
3	365	36530058	CONDUCTOR T2 1/0	60	34.5kv District 7	69,628.42
3	365	36530066	2 TPX	60	34.5kv District 7	367.18
3	367	36730006	# 1/0 PRIMARY EPR URD	50	34.5kv District 6	356.22
3	367	36730006	# 1/0 PRIMARY EPR URD	60	34.5kv District 7	1,118.15
3	367	36730015	ARRESTER ELBOW 27KV	50	34.5kv District 6	1,687.44
3	367	36730018	TERMINATOR 15KV	60	34.5kv District 7	11,636.91
3	367	36730029	GROUNDS	60	34.5kv District 7	549.44
3	367	36730032	TERMINATOR 35KV	50	34.5kv District 6	3,015.29
3	367	36730055	CABLE SUPPORT BRKT	60	34.5kv District 7	216.23
3	367	36730062	#2 QUAD DB	60	34.5kv District 7	14.77

Wheatland Electric Cooperative, Inc.
Workbook K: Directly Assigned 34.5 kV Plant Assets Accumulated Depreciation
Year Ending December 31, 2023

Exhibit_JED-1_revised

Div	Account	Asset	Description	Group	Description	Amount
3	368	36830055	CAPACITOR 19920 VOLT (34.5)	60	34.5kv District 7	12,140.00
3	368	36830062	38kv 1200amp typeV cir breaker	60	34.5kv District 7	14,280.31
3	369	36930002	METER LOOP	60	34.5kv District 7	401.67
3	369	36930004	3-PHASE TRANSOCKET	60	34.5kv District 7	2,667.77
			Total 34.5 kV Assets			\$ 7,872,867.53

Wheatland Electric Cooperative, Inc.
Workbook L: Trial Balance - Depreciation Expense Accounts East Division
Year Ending December 31, 2023

Exhibit_JED-1_revised

Account	Description	Debit	Credit
403.10	DEPRECIATION EXPENSE (COLORADO)	\$ -	\$ -
403.25	DEPRECIATION EXPENSE (WIRELESS)	-	-
403.30	DEPRECIATION EXPENSE--WATER WORKS	-	-
403.50	DEPRECIATION EXPENSE (TRANSMISSION PLANT	57,082.44	-
403.60	DEPRECIATION EXPENSE (DISTRIBUTION PLANT	3,457,869.67	-
403.70	DEPRECIATION EXPENSE (GENERAL PLANT)	434,325.75	-
406.00	Amort of Elect Plant Adj	239,743.89	-
	Total	<u>\$ 4,189,021.75</u>	<u>\$ -</u>

Wheatland Electric Cooperative, Inc.
Workbook M: Principal Payments - East Division
Year Ending December 31, 2023

	Principal Payment
Total Eastern Division Principal Payments	\$ <u><u>3,147,024.30</u></u>

Revenue Requirement and Rate Calculation

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No	Description	Source	Unadjusted Historical Test Year [2023]	No.	Amount	Adjusted Historical Test Year [2023]	Name	Factor	FBR Revenue Requirement
					Source: WP2			Source: WP3	
1	Operating Expenses								
2	Power Production Expense	WP1, L36, Col (d)	\$ -			\$ -		0.000000	\$ -
3	Cost of Purchased Power	WP1, L37, Col (d)	\$ -			\$ -		0.000000	\$ -
4	Transmission O&M	WP1, L38, Col (d)	\$ -			\$ -	DOM1	#DIV/0!	#DIV/0!
5	Distribution Expense-Operation	WP1, L39, Col (d)	\$ -			\$ -	DOM2	#DIV/0!	#DIV/0!
6	Distribution Expense-Maintenance	WP1, L40, Col (d)	\$ -			\$ -	DOM3	#DIV/0!	#DIV/0!
7	Consumer Accounts Expense	WP1, L41, Col (d)	\$ -			\$ -	DOM4	#DIV/0!	#DIV/0!
8	Customer Service and Informational Expense	WP1, L42, Col (d)	\$ -			\$ -	DOM5	#DIV/0!	#DIV/0!
9	Sales Expense	WP1, L43, Col (d)	\$ -			\$ -	DOM6	#DIV/0!	#DIV/0!
10	Administration & General	WP1, L44, Col (d)	\$ -			\$ -	DOM7	#DIV/0!	#DIV/0!
11	Total O&M Expense	Sum (L2:L10)	\$ -			\$ -			#DIV/0!
12	Depreciation and Amortization	WP1, L45, Col (d)	\$ -			\$ -	NP	#DIV/0!	#DIV/0!
13	Property Tax	WP1, L50, Col (d)	\$ -			\$ -	NP	#DIV/0!	#DIV/0!
14	Other Taxes	WP1, L51, Col (d)	\$ -			\$ -	NP	#DIV/0!	#DIV/0!
15	L.T. Interest	WP1, L52, Col (d)	\$ -			\$ -	NP	#DIV/0!	#DIV/0!
16	Interest Charged to Construction - Credit	WP1, L53, Col (d)	\$ -			\$ -	NP	#DIV/0!	#DIV/0!
17	Interest-Other	WP1, L54, Col (d)	\$ -			\$ -	NP	#DIV/0!	#DIV/0!
18	Other Deductions	WP1, L55, Col (d)	\$ -	[2]	\$ -	\$ -	NP	#DIV/0!	#DIV/0!
19	Total Cost of Electric Service								#DIV/0!
20									
21	Margin Requirement							1.75	OTIER MDSC
22	Principal Payments	WP1, L88, Col (d)	\$ -			\$ -	NP	#DIV/0!	#DIV/0!
23	L.T. Interest	L15	\$ -			\$ -	NP	#DIV/0!	#DIV/0!
24	Subtotal	SUM(L22:23)						#DIV/0!	#DIV/0!
25	Required Coverage Ratio	WP1, L90, Col (d)						1.75	1.75
26	Gross Margin Requirements	L24 x L25						#DIV/0!	#DIV/0!
27	Less: Offsets to margin Requirements	WP4, L4 or L11, Col (g)						#DIV/0!	#DIV/0!
28	Net Margin Requirement	L26 - L27						#DIV/0!	#DIV/0!
29									
30	Total Revenue Requirements								#DIV/0!
31	Using the greater of OTIER or MDSC Margin Requirements	L19 + L28							#DIV/0!
32	Divided by Total (Retail and Wholesale) Billing Demand	WP5, L36, Col (Total)							- kW
33	Resultant Unit Rate	L31 / L32							#DIV/0! /kW-mo

WP-1

Line No	Description	Source	(b)	(c)	Amount	(d)	(e)	(f)
1	A. Net Plant in Service							As of December 31, 2023
2								
3	1. Facilities Used to Provide Local Access Delivery Service							Plant in Service Accum. Res. for Depr.
4	Transmission Facilities	Trial Balance						
5	350 Land and land Rights	Trial Balance	\$ -					350
6	352 Structures and Improvements	Trial Balance	\$ -					352
7	353 Station Equipment	Trial Balance	\$ -					353
8	355 Poles and Fixtures	Trial Balance	\$ -					355
9	356 O.H. Conductors and Devices	Trial Balance	\$ -					356
10	358 U.G. Conductors and Devices	Trial Balance	\$ -					358
11	Subtotal	Sum(L5:L10)	\$ -			\$ -		GL acct 108.5
12	Distribution Facilities (If Applicable)							
13	360 Land and Land Rights	Company Direct Assessment	-			N/A		360 34.5 KVA Facilities
14	361 Structures and Improvements	Company Direct Assessment	-			N/A		361 34.5 KVA Facilities
15	362 Station Equipment	Company Direct Assessment	-			-		362 34.5 KVA Facilities
16	364 Poles, Towers, and Fixtures	Company Direct Assessment	-			-		364 34.5 KVA Facilities
17	365 Overhead Conductors and Devices	Company Direct Assessment	-			-		365 34.5 KVA Facilities
18	367 Underground Conductors and Devices	Company Direct Assessment	-			-		367 34.5 KVA Facilities
19	368 Line Transformers	Company Direct Assessment	-			-		368 34.5 KVA Facilities
20	369 Services	Company Direct Assessment	-			-		369 34.5 KVA Facilities
21	370 Meters	Company Direct Assessment	-			-		370 34.5 KVA Facilities
22	Subtotal	Sum(L13:L21)	\$ -			\$ -		
23	Total	L11 + L22	\$ -			\$ -		
24								
25	2. All Facilities							
26	114 Electric Plant Amort	Trial Balance	\$ -			\$ -		GL acct 115.0 All Plant
27	350-359 Transmission Plant	Trial Balance	\$ -			\$ -		GL acct 108.5 All Plant

28	360 - 373 Distribution Plant	Trial Balance	\$	-	\$	-	GL acct. 108.6	All Plant
29	389-399 General Plant	Trial Balance	\$	-	\$	-	GL acct. 108.7-108.72	All Plant
30	Total		\$	-	\$	-		

WP-1 Cont

<u>Line No</u>	<u>Source</u>	(b)	(c)	<u>Amount</u>	(d)	(e)	<u>Notes</u>	(f)
34	B. Operating Expenses							
35	All East Division							
36	Power Production Expense	Statement of Operations		\$	-			All East Division
37	Cost of Purchased Power	Statement of Operations		\$	-			All East Division
38	Transmission O&M	Statement of Operations		\$	-			All East Division
39	Distribution Expense-Operation	Statement of Operations		\$	-			All East Division
40	Distribution Expense-Maintenance	Statement of Operations		\$	-			All East Division
41	Consumer Accounts Expense	Statement of Operations		\$	-			All East Division
42	Customer Service and Informational Expense	Statement of Operations		\$	-			All East Division
43	Sales Expense	Statement of Operations		\$	-			All East Division
44	Administrative and General	Statement of Operations		\$	-			All East Division
45	Depreciation and Amortization	Statement of Operations		\$	-			All East Division
46	Depreciation Expense - Transmission	Trial Balance		\$	-			All East Division
47	Depreciation Expense - Distribution	Trial Balance		\$	-			All East Division
48	Depreciation Expense - General Plant & Amort of Elec Plant	Trial Balance		\$	-			All East Division
49	Amortization of AP (booked within Depreciation Expense)	Trial Balance		\$	-			All East Division
50	Property Tax	Statement of Operations		\$	-			All East Division
51	Other Taxes	Statement of Operations		\$	-		Gross Receipts and Other Taxes	All East Division
52	L.T. Interest	Statement of Operations		\$	-			All East Division
53	Interest Charged to Construction - Credit	Statement of Operations		\$	-			All East Division
54	Interest-Other	Statement of Operations		\$	-			All East Division
55	Other Deductions	Statement of Operations		\$	-			All East Division
56								
57	Directly Assigned 34.5 OM Expenses							
58	Transmission O&M	Company Direct Assessment		\$	-		560-573	Direct 34.5 kVA Expenses
59	Distribution Expense-Operation	Company Direct Assessment		\$	-		580-589	Direct 34.5 kVA Expenses
60	Distribution Expense-Maintenance	Company Direct Assessment		\$	-		590-599	Direct 34.5 kVA Expenses
61	Consumer Accounts Expense	Company Direct Assessment		\$	-		901-905	Direct 34.5 kVA Expenses
62	Customer Service and Informational Expense	Company Direct Assessment		\$	-		907-910	Direct 34.5 kVA Expenses
63	Sales Expense	Company Direct Assessment		\$	-		911-916	Direct 34.5 kVA Expenses
64	Administrative and General	Company Direct Assessment		\$	-		920-932	Direct 34.5 kVA Expenses
65	Total Direct 34.5 Expenses			\$	-			

WP-1 Cont

<u>Line No</u>	<u>Source</u>	(b)	(c)	<u>Amount</u>	(d)	(e)	<u>Notes</u>	(f)
67	C. Payroll						<u>Part of GL acct</u>	
68	Total East Wages							
69	Transmission	Payroll Journal (Labor Amt)		\$	-		560-573	All East Payroll
70	Distribution Operation	Payroll Journal (Labor Amt)		\$	-		580-589	All East Payroll
71	Distribution Maintenance	Payroll Journal (Labor Amt)		\$	-		590-599	All East Payroll
72	Customer Accounting	Payroll Journal (Labor Amt)		\$	-		901-905	All East Payroll
73	Customer Service and Information	Payroll Journal (Labor Amt)		\$	-		907-910	All East Payroll
74	Sales	Payroll Journal (Labor Amt)		\$	-		911-916	All East Payroll
75	Administration and General	Payroll Journal (Labor Amt)		\$	-		920-932	All East Payroll
76	Total			\$	-			
77	Direct 34.5 Payroll						Non-capitalized items	
78	Transmission	Company Direct Assessment		\$	-		560-573	Direct 34.5 kVA Payroll
79	Distribution Operation	Company Direct Assessment		\$	-		580-589	Direct 34.5 kVA Payroll
80	Distribution Maintenance	Company Direct Assessment		\$	-		590-599	Direct 34.5 kVA Payroll
81	Customer Accounting	Company Direct Assessment		\$	-		901-905	Direct 34.5 kVA Payroll
82	Customer Service and Information	Company Direct Assessment		\$	-		907-910	Direct 34.5 kVA Payroll
83	Sales	Company Direct Assessment		\$	-		911-916	Direct 34.5 kVA Payroll
84	Administration and General	Company Direct Assessment		\$	-		920-932	Direct 34.5 kVA Payroll
85	Total			\$	-			Non-capitalized items

WP-1 Cont

<u>Line No</u>	<u>Source</u>	(b)	(c)	<u>Amount</u>	(d)	(e)	<u>Notes</u>	(f)
86	D. Miscellaneous							
87	1. Debt Service							
				Historical Test Year 2023		Source/Notes		

88	Principal Payments	Supplementary Company Records	\$	-	Per Company Records.
89					
90	2. Target OTIER/MDSC	As approved by commission		1.75	Proposed value in this year's filing
91					
92	3. Margin Requirement Offsets				
93	Investment in Associate Organizations - Patronage Capital	Balance Sheet	\$	-	Balance Sheet
94	Generation & Transmission Capital Credits	Statement of Operations	\$	-	Hard Keyed
95	Other Capital Credits and Patronage Dividends	Statement of Operations	\$	-	
96	Non-Operating Margins - Interest	Statement of Operations	\$	-	
97	Cash Received from G&T/Lenders	Supplementary Company Records		#DIV/0!	Per Company records
98					Weighted Lender and G&T Partonage
99	4. Other				
100	AP Amortization Booked in Other Deductions	Supplementary Company Records			Per Company records

WP-2

<u>Line No</u>	<u>Type</u>	<u>Source</u>	<u>Amount</u>	<u>Notes</u>
1	1. Adjustment to Administrative & General per K.S.A 66-101f(a), if any:			
2	Applicable Disallowance - A&G	WP6	\$ -	Disallowed A&G expenses are identified, but not removed
3	Total Adjustment	L2	\$ -	
4				
5	2. Adjustment to Other Deductions			
6	Historical Amount	WP1, L18, Col (d)	\$ -	
7	Less: Amortization of AP booked in Other Deductions	WP1, L100, Col (d)	\$ -	amort. of AP is constant
8	Historical Amount with AP removed	L6-L7	\$ -	
9	Sub-total Adjustment	L8-L6	\$ -	
10	Less: Applicable Disallowance - Other Deductions	Workbook B	\$ -	Disallowed Deductions
11	Total Adjustment	L9-L10	\$ -	
12				

WP-3

<u>Line No</u>	<u>Description</u>	<u>Source</u>	<u>Allocator</u>	<u>Amount</u>
1	OM Expenses Allocation			
2	O&M Expense			
3	Transmission O&M	WP1, L38, Col (d)		\$ -
4	Distribution Expense-Operation	WP1, L39, Col (d)		\$ -
5	Distribution Expense-Maintenance	WP1, L40, Col (d)		\$ -
6	Consumer Accounts Expense	WP1, L41, Col (d)		\$ -
7	Customer Service and Informational Expense	WP1, L42, Col (d)		\$ -
8	Sales Expense	WP1, L43, Col (d)		\$ -
9	Administrative and General	WP1, L44, Col (d)		\$ -
10	Total O&M Expense	Sum of L3:9		\$ -
11				
12	34.5 Direct Expenses			
13	Transmission O&M	WP1, L58, Col (d)		\$ -
14	Distribution Expense-Operation	WP1, L59, Col (d)		\$ -
15	Distribution Expense-Maintenance	WP1, L60, Col (d)		\$ -
16	Consumer Accounts Expense	WP1, L61, Col (d)		\$ -
17	Customer Service and Informational Expense	WP1, L62, Col (d)		\$ -
18	Sales Expense	WP1, L63, Col (d)		\$ -
19	Administrative and General	WP1, L64, Col (d)		\$ -
20	Total 34.5 Payroll	Sum of L13:19		\$ -
21				
22	Expense Allocation			
23	Transmission O&M		DOM1	#DIV/0!
24	Distribution Expense-Operation		DOM2	#DIV/0!
25	Distribution Expense-Maintenance		DOM3	#DIV/0!
26	Consumer Accounts Expense		DOM4	#DIV/0!
27	Customer Service and Informational Expense		DOM5	#DIV/0!
28	Sales Expense		DOM6	#DIV/0!
29	Administrative and General		DOM7	#DIV/0!
30				

WP-3 Cont

<u>Line No</u>	<u>Description</u>	<u>Source</u>	<u>Allocator</u>	<u>Amount</u>
31	General Plant			
32	34.5 System Direct Wages	WP1, L85, Col (d)		\$ -
33				
34	Total Wages other than A&G			\$ -
35	Total Wages	WP1, L76, Col (d)		\$ -
36	Less: Administration & General Wages	WP1, L75, Col (d)		\$ -
37		L35 - L36		\$ -
38				
39	Transmission Labor Allocator	L32/L37	LAB	#DIV/0!

40							
41	Net Plant Allocation Factor						
42	Plant-in-Service						
43	Transmission	WP1, L11, Col (d)				\$ -	
44	Distr. Used to provide Local Access Service	WP1, L22, Col (d)				\$ -	
45	General Plant						
46	Total General Plant	WP1, L29, Col (d)				\$ -	
47	Allocation Factor	L39				#DIV/0!	
48		L46 * L47				#DIV/0!	
49	Total LAD System Plant-in-Service	L43 + L44 + L48				#DIV/0!	
50							
51	Accumulated Reserves for Depreciation						
52	Transmission	WP1, L11, Col (e)				\$ -	
53	Distribution	WP1, L22, Col (e)				\$ -	
54	Allocated General Plant						
55	Total General Plant	WP1, L29, Col (e)				\$ -	
56	Allocation Factor	L39				#DIV/0!	
57		L55 * L56				#DIV/0!	
58	Total LAD Accum. System Depr. Res	L52 + L53 + L57				#DIV/0!	
59							
60	Net Plant Used in LAD System	L49 - L58				#DIV/0!	
61							
62	Total Plant In Service	WP1, L30, Col (d)				\$ -	
63	Less: Total Accum. Reserves for Depr.	WP1, L30, Col (e)				\$ -	
64	Total Net Plant	L62 - L63				\$ -	
65							
66	Transmission Net Plant Allocator	L60/L64		NP		#DIV/0!	

WP-4
(a) (b)

Line No	Metric	Source	Historical Tot Amount	Allocation Factor		Allocated to FBR
				Name	Factor	
1	OTIER			pg. 1 Col (g) and (h)		
2	LT Interest Expense	WP1, L15, Col (d)	\$ -	NP	#DIV/0!	#DIV/0!
3	Cash Received from G&T/tenders	WP1, L97, Col (d)	#DIV/0!	NP	#DIV/0!	#DIV/0!
4			#DIV/0!			#DIV/0!
5						
6	MDSC					
7	LT Interest Expense	L2	\$ -	NP	#DIV/0!	#DIV/0!
8	Depreciation Expense	WP1, L12, Col (d)	\$ -	NP	#DIV/0!	#DIV/0!
9	Non-Operating Margins - Interest	WP1, L96, Col (d)	\$ -	NP	#DIV/0!	#DIV/0!
10	Cash Patronage Capital*	L17	#DIV/0!	NP	#DIV/0!	#DIV/0!
11	Resultant Amount	Sum (L7:L10)	#DIV/0!			#DIV/0!
12						
13	*Calculate Pat. Cap. (Cash):					
14	Cash Received from G&T/tenders	WP1, L97, Col (d)	#DIV/0!			
15	Generation & Transmission Capital Credits	WP1, L94, Col (d)	\$ -			
16	Other Capital Cr. and Patronage Dividends	WP1, L95, Col (d)	\$ -			
17	Resultant Amount	L14 + L15 + L16	#DIV/0!			

WP-5

Line	Description	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Total
1	Total Local Access System ¹													0
2	CP Date													
3	CP Time (hour Ending)													
4														
5	Wholesale Customers @ Del. Pt.													
6	MWE 2nd & Kansas 115 B Ch1													-
7	MKEC GBS Center # 10 - Sub Ch2													-
10	WCEA KS B & T 13.8 # 17 - Sub Ch1													-
11	WCEA KS B & T 34.5 # 8 - Sub Ch1													-
12	KEPCo Attica													-
13	KPP City of Attica Ch1													-
14	SPECo Chain Ranch # 1 - Sub Ch2													-
15	SPECo Hazelton # 2 - Sub Ch1													-
16	KEPCo Alameda													-
17	KEPCo Kingman													-
18	KEPCo Pretty Prairie													-
19	KEPCo Norwich													-
20	KEPCo Runny Meade													-
21	SPECo Calista # 13 - Sub Ch2													-
22	MWE Partridge MWE - Sub Ch1													-
23	SPECo Zenda # 12 - Sub Ch2													-

Wheatland Electric Cooperative, Inc.
Workbook A: Disallowed Expenses
Year Ending December 31, 2023

Exhibit JED-3_revised

Account	Description	Amount
909.00	DESCRIPTION OF DISALLOWED EXPENSES	\$
912.00	DESCRIPTION OF DISALLOWED EXPENSES	
913.00	DESCRIPTION OF DISALLOWED EXPENSES	
930.20	DESCRIPTION OF DISALLOWED EXPENSES	
	Total Disallowed Expenses	\$ <u> -</u>

Wheatland Electric Cooperative, Inc.
Workbook C: Calculation of Cash Received from G&T and Lenders
Year Ending December 31, 2023

Total Cash Received from G&T and Lenders

Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	\$	
Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System		_____
Total	\$	_____ - _____ =====

From Trial Balance		
Power Cost - West	\$	
Power Cost- East		_____
Total	\$	_____ - _____ =====

From Trial Balance		
Interest Expense - West	\$	
Interest Expense - East		_____
Total	\$	_____ - _____ =====

Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	\$	#DIV/0!
Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System		_____ #DIV/0! _____
Total	\$	_____ #DIV/0! _____ =====

Wheatland Electric Cooperative, Inc.
Workbook D: Directly Assigned 34.5 kV Expenses
Year Ending December 31, 2023

Exhibit JED-3_revised

Divison	Account	Total
3	107.20	\$
3	108.80	
3	163.00	
3	184.10	
3	184.20	
3	242.50	
3	242.51	
3	242.52	
3	416.00	
3	417.10	
3	426.10	
3	562.50	
3	563.00	
3	563.50	
3	580.00	
3	583.00	
3	584.00	
3	586.00	
3	588.00	
3	592.30	
3	593.00	
3	594.00	
3	595.00	
3	596.00	

Wheatland Electric Cooperative, Inc.
Workbook D: Directly Assigned 34.5 kV Expenses
Year Ending December 31, 2023

Divison	Account	Total
3	597.00	
3	903.00	
3	912.00	
3	920.00	
3	932.00	
		\$ -
		-

Wheatland Electric Cooperative, Inc.
Workbook E: Directly Assigned 34.5 kV Payroll and Overhead
Year Ending December 31, 2023

Exhibit JED-3_revised

Divison	Account	Labor	OH	SEC Dist	Total
3	107.20	\$	\$	\$	\$
3	108.80				-
3	163.00				-
3	184.10				-
3	184.20				-
3	242.50				-
3	242.51				-
3	242.52				-
3	416.00				-
3	417.10				-
3	426.10				-
3	562.50				-
3	563.50				-
3	580.00				-
3	583.00				-
3	584.00				-
3	586.00				-
3	588.00				-
3	592.30				-
3	593.00				-
3	594.00				-
3	595.00				-
3	596.00				-
3	597.00				-
3	903.00				-
3	912.00				-
3	920.00				-
3	932.00				-
		\$	\$	\$	\$
		-	-	-	-
		=	=	=	=

Wheatland Electric Cooperative, Inc.
Workbook F: Total East Division Payroll and Overhead
Year Ending December 31, 2023

Exhibit JED-3_revised

Divison	Account	Labor	OH	SEC Dist	Total
	3 107.20	\$	\$	\$	\$ -
	3 107.20				-
	3 108.80				-
	3 108.80				-
	3 163.00				-
	3 163.00				-
	3 184.10				-
	3 184.10				-
	3 184.20				-
	3 184.20				-
	3 242.50				-
	3 242.51				-
	3 242.52				-
	3 416.00				-
	3 417.10				-
	3 426.10				-
	3 562.50				-
	3 563.50				-
	3 580.00				-
	3 580.00				-
	3 583.00				-
	3 583.00				-
	3 584.00				-
	3 586.00				-
	3 586.00				-

Wheatland Electric Cooperative, Inc.
Workbook F: Total East Division Payroll and Overhead
Year Ending December 31, 2023

Divison	Account	Labor	OH	SEC Dist	Total
3	588.00				-
3	592.30				-
3	593.00				-
3	594.00				-
3	595.00				-
3	596.00				-
3	597.00				-
3	903.00				-
3	903.00				-
3	912.00				-
3	912.00				-
3	920.00				-
3	920.00				-
3	932.00				-
		\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
		\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>

Wheatland Electric Cooperative, Inc.
 Workbook G: East Division Income Statement
 Year Ending December 31, 2023

Exhibit JED-3_revised

ITEM	YEAR-TO-DATE
	THIS YEAR (b)
1. Operating Revenue and Patronage Capital	
2. Power Production Expense	
3. Cost of Purchased Power	
4. Transmission Expense	
5. Regional Market Operations Expense	
6. Distribution Expense - Operation	
7. Distribution Expense - Maintenance	
8. Consumer Accounts Expense	
9. Customer Service and Informational Expense	
10. Sales Expense	
11. Administrative and General Expense	
12. Total Operation & Maintenance Expense (2 thru 11)	-
13. Depreciation & Amortization Expense	
14. Tax Expense - Property & Gross Receipts	
15. Tax Expense - Other	
16. Interest on Long-Term Debt	
17. Interest Charged to Construction (Credit)	
18. Interest Expense - Other	
19. Other Deductions	
20. Total Cost of Electric Service (12 thru 19)	-
21. Patronage Capital & Operating Margins (1 minus 20)	0
22. Non Operating Margins - Interest	
23. Allowance for Funds Used During Construction	
24. Income (Loss) from Equity Investments	
25. Non Operating Margins - Other	
26. Generation & Transmission Capital Credits	
27. Other Capital Credits & Patronage Dividends	
28. Extraordinary Items	
29. Patronage Capital or Margins (21 thru 28)	0.00

Wheatland Electric Cooperative, Inc.
Workbook H: Directly Assigned 34.5 kV Plant Assets
Year Ending December 31, 2023

Exhibit JED-3_revised

Div	Account	Asset	Description	Group	Description	Amount
3	362	362XXXX			34.5kv District X	\$
3	364	364XXXX			34.5kv District X	
3	365	365XXXX			34.5kv District X	
3	367	367XXXX			34.5kv District X	
3	368	368XXXX			34.5kv District X	
3	369	369XXXX			34.5kv District X	
			Total 34.5 kV Assets			\$ <u><u>-</u></u>

Wheatland Electric Cooperative, Inc.
Workbook I: Trial Balance - Plant Accounts East Division
Year Ending December 31, 2023

Exhibit JED-3_revised

Account	Acct.	Descr	Debit	Credit
114.00	114	Electric Plant Amort	\$	\$
350.00	350	LAND & LAND RIGHTS-TRANSMISSION		-
355.00	355	POLES & FIXTURES		-
356.00	356	OVERHEAD CONDUCTORS & DEVICES		-
360.00	360	LAND & LAND RIGHTS-DISTRIBUTION		-
362.00	362	STATION EQUIPMENT-DISTRIBUTION		-
362.01	362	Substation - SCADA		-
364.00	364	POLES, TOWERS & FIXTURES		-
364.20	364	POLE TREATMENT		-
365.00	365	OVERHEAD CONDUCTORS & DEVICES		-
367.00	367	UNDERGROUND CONDUCTORS & DEVICES		-
368.00	368	LINE TRANSFORMERS		-
369.00	369	SERVICES		-
370.00	370	METERS		-
370.05	370	METERS-AMI		-
371.00	371	MERCURY VAPOR LIGHTS-INSTALL ON CONS PRE		-
371.11	371	LED Street Lights		-
389.00	389	LAND AND LAND RIGHTS		-
390.00	390	STRUCTURES & IMPROVEMENTS		-
391.00	391	OFFICE FURNITURE & FIXTURES		-
391.10	391	SYSTEMS SOFTWARE		-
391.15	391	GENERATORS		-
391.20	391	COMPUTER HARDWARE (AS400/SERVERS/ETC)		-
391.25	391	DAFFRON SOFTWARE		-

Wheatland Electric Cooperative, Inc.
Workbook I: Trial Balance - Plant Accounts East Division
Year Ending December 31, 2023

Account	Acct.	Descr	Debit	Credit
391.30	391	PC HARDWARE & EQUIPMENT		-
391.40	391	ITRON HARDWARE		-
391.50	391	NETWORK & VOICE LINK HARDWARE (PHONES)		-
391.80	391	MAPPING HARDWARE (PCS, ETC.)		-
391.90	391	STAKING EQUIPMENT (PCS, ETC.)		-
392.00	392	TRANSPORTATION EQUIPMENT		-
393.00	393	STORES EQUIPMENT		-
394.00	394	TOOLS, SHOP & GARAGE EQUIPMENT		-
395.00	395	LABORATORY EQUIPMENT		-
396.00	396	POWER OPERATED EQUIPMENT		-
397.00	397	COMMUNICATIONS EQUIPMENT		-
398.00	398	EQUIPMENT-MISCELLANEOUS		-
399.26	399	WIRELESS--TOWERS		-
399.28	399	WIRELESS ASSETS--OTHER		-
		Total	\$ <u> </u>	\$ <u> </u>

Wheatland Electric Cooperative, Inc.
Workbook J: Trial Balance - Accumulated Depreciation Accounts East Division
Year Ending December 31, 2023

Exhibit JED-3_revised

Account	Acct.	Description	Debit	Credit
108.50	108	ACCUMULATED DEPRECIATION-TRANSMISSION PL	\$	\$
108.60	108	ACCUMULATED DEPRECIATION-DISTRIBUTION PL		
108.70	108	ACCUMULATED DEPRECIATION-GENERAL PLANT-S		
108.71	108	ACCUMULATED DEPRECIATION-GENERAL PLANT-S		
108.72	108	ACCUMULATED DEPRECIATION-FURNITURE & FIX		
108.73	108	ACCUMULATED DEPRECIATION-TRANSPORTATION		
108.74	108	ACCUMULATED DEPRECIATION-STORES EQUIPMEN		
108.75	108	ACCUMULATED DEPRECIATION-SHOP EQUIPMENT		
108.76	108	ACCUMULATED DEPRECIATION-LABORATORY EQUI		
108.77	108	ACCUMULATED DEPRECIATION-COMMUNICATIONS		
108.78	108	ACCUMULATED DEPRECIATION-MISCELLANEOUS E		
108.79	108	ACCUMULATED DEPRECIATION-LARGE TOOLS		
108.80	108	RETIREMENT WORK IN PROGRESS		
108.99	108	RETIREMENT WORK IN PROGRESS--OTHER		
115.00	115	ACCUMULATED DEPRECIATION-ELECT. PLANT AC		
			\$ -	\$ -

Wheatland Electric Cooperative, Inc.
Workbook K: Directly Assigned 34.5 kV Plant Assets Accumulated Depreciation
Year Ending December 31, 2023

Exhibit JED-3_revised

Div	Account	Asset	Description	Group	Description	Amount
3	362	362XXXX	PLANT ASSET DESCRIPTION		34.5kv District X	
3	364	364XXXX	PLANT ASSET DESCRIPTION		34.5kv District X	
3	365	365XXXX	PLANT ASSET DESCRIPTION		34.5kv District X	
3	367	367XXXX	PLANT ASSET DESCRIPTION		34.5kv District X	
3	368	368XXXX	PLANT ASSET DESCRIPTION		34.5kv District X	
3	369	369XXXX	PLANT ASSET DESCRIPTION		34.5kv District X	
			Total 34.5 kV Assets			\$ <u><u>-</u></u>

Wheatland Electric Cooperative, Inc.
Workbook L: Trial Balance - Depreciation Expense Accounts East Division
Year Ending December 31, 2023

Exhibit JED-3_revised

Account	Description	Debit	Credit
403.10	DEPRECIATION EXPENSE (COLORADO)	\$	\$
403.25	DEPRECIATION EXPENSE (WIRELESS)		
403.30	DEPRECIATION EXPENSE--WATER WORKS		
403.50	DEPRECIATION EXPENSE (TRANSMISSION PLANT		
403.60	DEPRECIATION EXPENSE (DISTRIBUTION PLANT		
403.70	DEPRECIATION EXPENSE (GENERAL PLANT)		
406.00	Amort of Elect Plant Adj		
	Total	\$ <u> </u>	\$ <u> </u>
		\$ -	\$ -

Wheatland Electric Cooperative, Inc.
Workbook M: Principal Payments - East Division
Year Ending December 31, 2023

	Principal Payment
Total Eastern Division Principal Payments	\$ <u><u>-</u></u>

The Wheatland Electric Cooperative, Inc.

34.5kV FBR Protocols

A. PURPOSE

The 34.5kV FBR is an annual formula-based ratemaking mechanism applicable to the Wheatland Electric Cooperative, Inc. ("Wheatland" or "Cooperative") provision of 34.5kV service for its Eastern Division. Its purpose is to allow for timely adjustments to the corresponding Local Access Charge ("LAC"), a wholesale rate within the Local Access Delivery Service ("LADS") tariff, without the expense (public and private) and regulatory lag related to preparing and presenting a rate case every year before the Kansas Corporation Commission ("Commission" or "KCC").

B. PROCESS

No later than May 1 (or the next Business Day when the Commission's offices are open if May 1 is not a Business Day) of each year, in accordance with the Commission-approved 34.5kV FBR, Wheatland shall submit its 34.5kV FBR "Annual Update" filing for the calendar year just ended ("Test Year") in accordance with the procedures and calculations set forth herein (such date of submittal being the "Filing Date").

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

- | | |
|-------------|--|
| Day 1 | Day after the Filing Date but not prior to March 1. |
| Day 75 | A one-day Technical Conference will be set at a date mutually agreeable to the parties but no later than 75 days, if necessary. |
| Day 110-115 | A status telephone conference call will be set during this time. |
| Day 120 | Staff and Interveners complete the review of the Annual Update, and either file a Report and Recommendation or testimony stating that the results of the filing will result in just and reasonable rates; or, if necessary, Staff and/or Interveners shall file testimony supporting the reason(s) why the filing would not result in just and reasonable rates. |
| Day 135 | Wheatland files rebuttal testimony, if necessary. |
| Day 142 | Discovery Cutoff. |
| Day 150 | Commission issues an order either approving the rate adjustments based upon the paper record or notifying the parties that an evidentiary hearing will be held. |

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- Day 155-159 A one-day evidentiary hearing will be set during this time in case it is needed based upon the Commission 150-day Order.
- Day 180 Final Order issued if the matter goes to evidentiary hearing.

The Commission Staff, and any other Intervener, will have 120 days from the Filing Date¹ to review the Annual Update to determine if it results in just and reasonable rates that are in the public interest.

If within 120 days from the Filing Date (or March 1 for earlier filings), the Commission Staff and/or Interveners make a determination that indicates the results of the Annual Update filing are just and reasonable, then the Commission Staff will file a Report and Recommendation or written testimony with the Commission detailing these findings and interveners may choose to file testimony stating the same or elect to not file testimony. Nothing in this provision is intended to deny Staff or Interveners the opportunity to file testimony should there be a relevant objection relating to the Annual Update, rather the purpose of allowing Staff to file a Report and Recommendation is intended to relieve Staff and Interveners of the obligation to file formal testimony in the event formal testimony is unnecessary due to the lack of relevant objection to the Annual Update Filing.

If within 120 days from the Filing Date (or March 1 for earlier filings), Staff and/or Interveners make a determination that indicates the results of the Annual Update filing are unjust or unreasonable, Staff and Interveners shall make a reasonable attempt to resolve any issues surrounding the Annual Update informally with Wheatland. The parties shall utilize the Technical Conference and Status Telephone Conference described below in Section F as a forum to try and resolve issues. If unable to resolve issues, Staff and Interveners shall file testimony within 120 days from the Filing Date, setting forth the reason the Annual Update would not result in a just and reasonable rate along with supporting documentation, and evidence supporting the position. Questions, concerns or complaints regarding Wheatland that are outside the scope of the Annual Update filing, or the rate resulting from the filing, shall not be raised in the Annual Update filing docket. However, no party is precluded from raising such issues through the normal means available before the Commission.

If within 120 days of the Filing Date (or March 1 for earlier filings), Staff and/or Interveners file testimony regarding Wheatland's Annual Update filing indicating the filing would result in an unjust or unreasonable rate that is not in the public interest, then Wheatland shall have the opportunity to file responsive testimony to said objection(s) within 135 days from the Filing Date. In this event, within 150 days from the Filing Date, unless otherwise ordered, the Commission will issue an order either approving the

¹ The procedural schedule for filings made prior to March 1 will start no earlier than March 1 and not the Date of Filing.

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Annual Update filing based upon the paper record or ordering an evidentiary hearing to be held to address the issues raised by the Annual Update filing. The hearing, if necessary, will proceed as expeditiously as possible, with the explicit goal of a Commission Order within 180 days from the Filing Date. This 180-day order date may be extended by Commission Order if circumstances arise supporting a deviation from the agreed 180-day time period.

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

C. CUSTOMER NOTIFICATION

At the time of filing the Annual Update, the entities granted intervention in any Wheatland FBR docket who are also customers, or customer's representative, of Wheatland and all customers taking wholesale Local Access Delivery Service from Wheatland will receive notice of the filing when it is made with the Commission.

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

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

D. CALCULATION

Each filing shall be based on actual historical financial results as presented in the sources listed below and utilizing the RUS Uniform System of Accounts: ²

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

²Reference United States Department of Agriculture Rural Utilities Service Bulletin 1767B-1 which contains the Uniform System of Accounts for Electric Borrowers.

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The calculation shall follow the form and format included in the 34.5kV FBR templates, both blank, and populated, as approved by the Commission in docket 25-SEPE-309-TAR. The financial results utilized to populate these templates for purposes of the Annual Update filing should be limited to plant investment and expenses identified below that are directly related to the provision of 34.5kV service for the Eastern Division of Wheatland. Specific details concerning the calculation are as follows:

1. Adjustments to actual results for the historical Test Year will be made as follows:
 - a. *Distribution Operation and Maintenance ("O&M") Expenses*- if distribution plant used to provide Local Access Delivery Service is present that is not already accounted for in a separate rate-making mechanism, the Distribution O&M Expenses will be adjusted consistent with the adjustment to Administrative and General Expense ("A&G") per Commission policy in accordance with K.S.A. 66-101f(a) as defined in 1.b below and which may be applicable.
 - b. *Administrative and General Expense ("A&G")* will be adjusted to reflect the exclusion of the items typically disallowed by the Commission, in whole or in part, per Commission policy in accordance with K.S.A. 66-101f(a) (i.e. dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses). As set forth below, Wheatland will include with the filing a complete detailed listing, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year, accompanied by the work paper detailing the calculation of the appropriate exclusion, in whole or in part. Each party may present to the Commission in their recommendation or testimony their position and reasoning in support of inclusion or disallowance of these items. It is expected that disagreement on these issues would not be grounds for requiring the case to go to evidentiary hearing, and that absent other issues supporting the need for the evidentiary hearing, these matters will be resolved by the Commission based upon the paper record.
 - c. *Depreciation* will be adjusted to remove any Acquisition Premium ("AP") amortization portion, if applicable.
 - d. *Other Deductions* - If applicable, *Other Deductions* expense will be adjusted consistent with the adjustment to A&G per Commission policy in accordance with K.S.A. 66-101f(a) as defined in 1.b above. Additionally, if applicable, the Acquisition

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Premium ("AP") amortization portion will be removed from Other Deductions.

2. The 34.5kV FBR is intended to apply only to the sub-transmission portion of Wheatland's system utilized to provide 34.5kV service on the Eastern Division system. In order to accomplish this, the financial results submitted as part of the Annual Update filing should be adjusted to only include the costs associated with such facilities. The following categories of Test Year expenses will need to be adjusted to remove the portion not associated with these facilities before the LAC rate is calculated. The allocation method to be used is listed next to each category. Because Wheatland has the capability to directly assign Distribution O&M expenses related to the distribution assets serving the 34.5 transmission assets, these costs will be directly assigned as incurred. This is reflected by allocation factors DOM 1 through DOM 7. This list is not necessarily exhaustive, and other allocations may be necessary. If additional items are identified, expense or labor items should be allocated using a Labor ratio ("LAB"), and Plant or Debt Service items should be allocated using a Net Plant ratio ("NP").³ The LAB ratio is calculated as a ratio of Transmission Labor to Total Non-A&G Labor, calculated for the Test Year. The NP ratio is calculated as a ratio of the year end Net 34.5kV Plant to the year-end total Net Plant, calculated for the Test Year, where the Net Transmission Plant includes distribution assets directly assigned to serve 34.5 kV transmission assets, and a General Plant allocation based upon the LAB ratio. These allocators should be calculated and submitted annually including supporting documentation with each Annual Update filing.
 - a. A&G Expenses: directly assigned to 34.5 kV system.
 - b. Depreciation and Amortization Expense: Allocated based on Net Plant. (NP) allocator.
 - c. Taxes other than Income Tax Expense (if/when applicable): allocated on NP ratio.
 - d. Other Deductions: allocated on NP ratio.
 - e. Interest on Long-Term Debt: allocated on NP ratio.
 - f. Interest-Other: allocated on NP ratio.
 - g. Principal Payments: allocated on NP ratio.
 - h. Offsets to Margin Requirements: allocated on NP ratio.

³ If any distribution plant that provides Local Access Delivery Service is present as detailed in D. I. a above, Distribution O&M Expenses will be allocated using a Distribution O&M ratio ("DOM"). The DOM ratio is calculated as a ratio of Net Distribution Plant used in provision of Local Access Delivery Service to Total Distribution Plant. As applicable, this allocator should be calculated and submitted with Annual Update filings.

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3. Margin - Wheatland will utilize the 1.75 OTIER or 1.75 MDSC. The ratio resulting in greater net margins required will be used.
4. Determination of the LAC rate:

The Total 34.5kV FBR Revenue Requirement is determined by summing up the applicable operating expenses and margin requirement, as shown in the 34.5kV templates approved by the Commission in 25-SEPE-309-TAR. To arrive at the \$ per kW rate, the Total Revenue Requirement is divided by the Total Billing Demand for the Test Year. The resulting \$ per kW rate will become the stated demand charge in Wheatland's Eastern Division tariff schedule for Local Access Delivery Service.

E. FILING EXHIBITS

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

1. An Annual Update filing containing the rate adjustments requested in compliance with the requirements of the Commission-approved 34.5kV FBR. The filing should include testimony describing the rate adjustments being requested, and specifically how the Annual Update filing complies with the requirements of the 34.5kV FBR plan approved by the Commission in 25-SEPE-309-TAR.
2. A complete RUS, CFC, or Co-Bank Form 7 (or successor document) detailing the consolidated financial position of Wheatland (the combined financial position of the acquired Eastern and Western divisions).
3. Unaudited financial statements detailing the consolidated financial position of Wheatland (the combined financial position of the acquired/Mid-Kansas division and the native division). An audited financial statement shall be filed no later than June 1.
4. Wheatland's Comparative Operating Income Statement and Balance Sheet, for the Test Year and two previous calendar years.
5. Completed formulas as contained in the 34.5kV FBR template approved for Wheatland by the Commission in 25-SEPE-309-TAR. In addition to the PDF version, each Annual Update filing shall be supplemented with a populated formula template in fully functional spreadsheets, with all work papers attached, showing the 34.5kV FBR calculations.
6. Trial Balance for the Test Year and two previous years.
7. Payroll Journal for the Test Year and two previous years.
8. Any other applicable supplemental schedules necessary to audit the filing for the Test Year.
9. A complete detailed accounting, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and

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entertainment expenses incurred during the Test Year.

10. A summary explanation of any material increases (more than 10% in a cost of service item from the previous year). This explanation should include at a minimum a discussion of the drivers behind this change in costs and any steps Wheatland took to lessen the impact of this cost increase on its customers. This explanation may be contained within the pre-filed testimony included in the Annual Update filing.
11. A detailed and substantive narrative describing the process used to allocate any costs to the Eastern Division from the consolidated financials of Wheatland. This narrative should also discuss in detail, any changes during the Test Year in the allocation process from the previous calendar year and the rationale for the allocation change.
12. Proposed tariff sheets including the proposed rate adjustment.

All required information will be e-mailed or made accessible on Wheatland's Box.net site or a similar service, with a notification provided to Staff and Interveners alerting them of when the data becomes available.

F. TECHNICAL CONFERENCE AND STATUS CALL

Within 35 days from the Filing Date, Wheatland will work with Staff and Interveners to schedule a one-day Technical Conference, if necessary, to be held no later than 75 days from the Filing Date. The Technical Conference will be held at the Wheatland's home office. Wheatland will make its staff available to review requested documents and respond to questions. The parties shall submit to Wheatland at least 10 business days before the conference a list of questions and a list of documents that the parties want Wheatland to be prepared to answer and produce, respectively, at the technical conference. If requested, Wheatland will make available to Staff, Interveners and the parties' consultants who are unable to travel to the home office, access to the conference via "TEAMS Meeting" or a similar internet-based conference program.

Within days 110-115 from the Filing Date, Wheatland will work with Staff and Interveners to schedule a telephone conference call to discuss the status of any outstanding issues with the Annual Update filing. If there are no outstanding issues to discuss, the parties will consider Staffs filing of a Report and Recommendation indicating the results of the Annual Update filing are just and reasonable.

G. EQUITY TEST

No later than March 1 of the Rate Year following any Rate Year when Wheatland's distribution equity ratio reaches 40.00 percent,⁴ Wheatland shall make an appropriate filing with the KCC to retain or modify the Operating Times Interest Earned Ratio and Modified Debt Service Coverage included in the Formula.

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H. TERM

The 34.5kV FBR plan as described herein shall be implemented for a period of five calendar years, inclusive of the year adopted, with the initial filing occurring in year 2025, and the final filing occurring in 2029. During the final year of the 34.5kV FBR plan, Wheatland shall advise the Commission whether it wishes to continue the 34.5kV FBR plan and provide the Commission support and rationale for its position in a separate application and docket. Staff of the Commission and any Intervener granted intervention by the Commission for the Annual Updates shall have the right to comment on the merits of such a request.

I. MISCELLANEOUS PROVISIONS

1. Nothing in these Protocols limits or deprives Wheatland, Staff of the Commission or any Intervener of any rights or obligations it may otherwise have under any applicable provision of applicable law. The provisions of the Protocols addressing review of and objection to of the Annual Update filings are not intended to, nor shall they be construed as limiting Wheatland, Staff of the Commission or any Intervener's rights or obligations under any applicable provision of applicable law, including all applicable laws pertaining to the burden of proof or the just and reasonableness of the rates.
2. Entities granted intervention in 25-SEPE-309-TAR who either are or represent customers of Wheatland at the time of the Annual Update filing will be considered automatically approved for intervention upon the filing an Entry of Appearance in any individual Annual Update filing, provided they are not prohibited from participation by statute or otherwise.

J. DEFINITIONS

CFC - National Rural Utilities Cooperative Finance Corporation.

Debt Service Payments means actual interest and principal payments made during the Test Year, including both long-term and short-term debt.

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

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

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

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

⁴ For purposes of this provision, distribution equity ratio will be calculated exclusive of equity in or from associated organizations.

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LAC rate means the Local Access Charge \$ per kW demand rate for the wholesale Local Access Delivery Service over Wheatland's Eastern Division of its local access delivery system as defined in the Wheatland's corresponding Local Access Delivery Service tariff on file with the Commission.

Local Access Delivery Service ("LADS") means wholesale delivery service under the tariff approved by the Commission and over Wheatland's sub-transmission system.

MDSC means a Modified Debt Service Coverage ratio of cash flows to annual interest and principal payments on debt, calculated in accordance with the formula utilized in the 34.5kV FBR template approved by the Commission.

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

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

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

Net Transmission Plant means the total plant in service used by Wheatland for the provision of 34.5kV Local Access Service (including 34.5kV Transmission Plant in Wheatland's accounts 350-359 per RUS Uniform System of Accounts; any Distribution Plant from accounts 360-373 per RUS Uniform System of Accounts that was allocated to the LADS, if applicable; plus any allocated General Plant from accounts 389-399 per RUS Uniform System of Accounts) minus the total amount of corresponding Accumulated Provision for Depreciation in account 108 per RUS Uniform System of Accounts. The account balances are determined by year end trial balance for the Test Year.

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

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

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

Transmission Labor means the Test Year wages associated with the provision of 34.5kV Local Access Service associated with the portion of 34.5kV Transmission Expense in accounts 560-573 per RUS Uniform System of Accounts and, if applicable, the portion of any allocated Distribution wages associated with 34.5kV service included in the Distribution

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O&M Expense accounts 360-373 per RUS Uniform System of Accounts.

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

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

**The Wheatland Electric Cooperative,
Inc.**

34.5kV FBR Protocols

A. PURPOSE

The 34.5kV FBR is an annual formula-based ratemaking mechanism applicable to the Wheatland Electric Cooperative, Inc. ("Wheatland" or "Cooperative") provision of 34.5kV service for its Eastern Division. Its purpose is to allow for timely adjustments to the corresponding Local Access Charge ("LAC"), a wholesale rate within the Local Access Delivery Service ("LADS") tariff, without the expense (public and private) and regulatory lag related to preparing and presenting a rate case every year before the Kansas Corporation Commission ("Commission" or "KCC").

B. PROCESS

No later than May 1 (or the next Business Day when the Commission's offices are open if May 1 is not a Business Day) of each year, in accordance with the Commission-approved 34.5kV FBR, Wheatland shall submit its 34.5kV FBR "Annual Update" filing for the calendar year just ended ("Test Year") in accordance with the procedures and calculations set forth herein (such date of submittal being the "Filing Date").

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

- | | |
|-------------|--|
| Day 1 | Day after the Filing Date but not prior to March 1. |
| Day 75 | A one-day Technical Conference will be set at a date mutually agreeable to the parties but no later than 75 days, if necessary. |
| Day 110-115 | A status telephone conference call will be set during this time. |
| Day 120 | Staff and Interveners complete the review of the Annual Update, and either file a Report and Recommendation or testimony stating that the results of the filing will result in just and reasonable rates; or, if necessary, Staff and/or Interveners shall file testimony supporting the reason(s) why the filing would not result in just and reasonable rates. |
| Day 135 | Wheatland files rebuttal testimony, if necessary. |
| Day 142 | Discovery Cutoff. |
| Day 150 | Commission issues an order either approving the rate adjustments based upon the paper record or notifying the parties that an evidentiary hearing will be held. |

- Day 155-159 A one-day evidentiary hearing will be set during this time in case it is needed based upon the Commission 150-day Order.
- Day 180 Final Order issued if the matter goes to evidentiary hearing.

The Commission Staff, and any other Intervener, will have 120 days from the Filing Date¹ to review the Annual Update to determine if it results in just and reasonable rates that are in the public interest.

If within 120 days from the Filing Date (or March 1 for earlier filings), the Commission Staff and/or Interveners make a determination that indicates the results of the Annual Update filing are just and reasonable, then the Commission Staff will file a Report and Recommendation or written testimony with the Commission detailing these findings and interveners may choose to file testimony stating the same or elect to not file testimony. Nothing in this provision is intended to deny Staff or Interveners the opportunity to file testimony should there be a relevant objection relating to the Annual Update, rather the purpose of allowing Staff to file a Report and Recommendation is intended to relieve Staff and Interveners of the obligation to file formal testimony in the event formal testimony is unnecessary due to the lack of relevant objection to the Annual Update Filing.

If within 120 days from the Filing Date (or March 1 for earlier filings), Staff and/or Interveners make a determination that indicates the results of the Annual Update filing are unjust or unreasonable, Staff and Interveners shall make a reasonable attempt to resolve any issues surrounding the Annual Update informally with Wheatland. The parties shall utilize the Technical Conference and Status Telephone Conference described below in Section F as a forum to try and resolve issues. If unable to resolve issues, Staff and Interveners shall file testimony within 120 days from the Filing Date, setting forth the reason the Annual Update would not result in a just and reasonable rate along with supporting documentation, and evidence supporting the position. Questions, concerns or complaints regarding Wheatland that are outside the scope of the Annual Update filing, or the rate resulting from the filing, shall not be raised in the Annual Update filing docket. However, no party is precluded from raising such issues through the normal means available before the Commission.

If within 120 days of the Filing Date (or March 1 for earlier filings), Staff and/or Interveners file testimony regarding Wheatland's Annual Update filing indicating the filing would result in an unjust or unreasonable rate that is not in the public interest, then Wheatland shall have the opportunity to file responsive testimony to said objection(s) within 135 days from the Filing Date. In this event, within 150 days from the Filing Date, unless otherwise ordered, the Commission will issue an order either approving the

¹ The procedural schedule for filings made prior to March 1 will start no earlier than March 1 and not the Date of Filing.

Annual Update filing based upon the paper record or ordering an evidentiary hearing to be held to address the issues raised by the Annual Update filing. The hearing, if necessary, will proceed as expeditiously as possible, with the explicit goal of a Commission Order within 180 days from the Filing Date. This 180-day order date may be extended by Commission Order if circumstances arise supporting a deviation from the agreed 180-day time period.

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

C. CUSTOMER NOTIFICATION

At the time of filing the Annual Update, the entities granted intervention in any Wheatland FBR docket who are also customers, or customer's representative, of Wheatland and all customers taking wholesale Local Access Delivery Service from Wheatland will receive notice of the filing when it is made with the Commission.

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

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

D. CALCULATION

Each filing shall be based on actual historical financial results as presented in the sources listed below and utilizing the RUS Uniform System of Accounts: ²

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

²Reference United States Department of Agriculture Rural Utilities Service Bulletin 1767B-1 which contains the Uniform System of Accounts for Electric Borrowers.

The calculation shall follow the form and format included in the 34.5kV FBR templates, both blank, and populated, as approved by the Commission in 25-~~SEPEWHLE-309~~-~~TAR~~. The financial results utilized to populate these templates for purposes of the Annual Update filing should be limited to plant investment and expenses identified below that are directly related to the provision of 34.5kV service for the Eastern Division of Wheatland. Specific details concerning the calculation are as follows:

1. Adjustments to actual results for the historical Test Year will be made as follows:
 - a. *Distribution Operation and Maintenance ("O&M") Expenses*- if distribution plant used to provide Local Access Delivery Service is present that is not already accounted for in a separate rate-making mechanism, the Distribution O&M Expenses will be adjusted consistent with the adjustment to Administrative and General Expense ("A&G") per Commission policy in accordance with K.S.A. 66-101f(a) as defined in 1.b below and which may be applicable.
 - b. *Administrative and General Expense ("A&G")* will be adjusted to reflect the exclusion of the items typically disallowed by the Commission, in whole or in part, per Commission policy in accordance with K.S.A. 66-101f(a) (i.e. dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses). As set forth below, Wheatland will include with the filing a complete detailed listing, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year, accompanied by the work paper detailing the calculation of the appropriate exclusion, in whole or in part. Each party may present to the Commission in their recommendation or testimony their position and reasoning in support of inclusion or disallowance of these items. It is expected that disagreement on these issues would not be grounds for requiring the case to go to evidentiary hearing, and that absent other issues supporting the need for the evidentiary hearing, these matters will be resolved by the Commission based upon the paper record.
 - c. *Depreciation* will be adjusted to remove any Acquisition Premium ("AP") amortization portion, if applicable.
 - d. *Other Deductions* - If applicable, *Other Deductions* expense will be adjusted consistent with the adjustment to A&G per

Commission policy in accordance with K.S.A. 66-101f(a) as defined in 1.b above. Additionally, if applicable, the Acquisition Premium ("AP") amortization portion will be removed from Other Deductions.

2. The 34.5kV FBR is intended to apply only to the sub-transmission portion of Wheatland's system utilized to provide 34.5kV service on the Eastern Division system. In order to accomplish this, the financial results submitted as part of the Annual Update filing should be adjusted to only include the costs associated with such facilities. The following categories of Test Year expenses will need to be adjusted to remove the portion not associated with these facilities before the LAC rate is calculated. The allocation method to be used is listed next to each category. Because Wheatland has the capability to directly assign Distribution O&M expenses related to the distribution assets serving the 34.5 transmission assets, these costs will be directly assigned as incurred. This is reflected by allocation factors DOM 1 through DOM 7. This list is not necessarily exhaustive, and other allocations may be necessary. If additional items are identified, expense or labor items should be allocated using a Labor ratio ("LAB"), and Plant or Debt Service items should be allocated using a Net Plant ratio ("NP").³ The LAB ratio is calculated as a ratio of Transmission Labor to Total Non-A&G Labor, calculated for the Test Year. The NP ratio is calculated as a ratio of the year end Net 34.5kV Plant to the year end total Net Plant, calculated for the Test Year, where the Net Transmission Plant includes distribution assets directly assigned to serve 34.5 kV transmission assets, and a General Plant allocation based upon the LAB ratio. These allocators should be calculated and submitted annually including supporting documentation with each Annual Update filing.
 - a. A&G Expenses: ~~allocated on LAB ratio~~ directly assigned to 34.5 kV system.
 - b. Depreciation and Amortization Expense: ~~direct assigned, with the LAB ratio being used to allocate General Plant Depreciation expense.~~ Allocated based on Net Plant. (NP) allocator
 - c. Taxes other than Income Tax Expense (if/when applicable): allocated on NP ratio.
 - d. Other Deductions: allocated on NP ratio.
 - e. Interest on Long-Term Debt: allocated on NP ratio.
 - f. Interest-Other: allocated on NP ratio.
 - g. Principal Payments: allocated on NP ratio.
 - h. Offsets to Margin Requirements: allocated on NP ratio.

³ If any distribution plant that provides Local Access Delivery Service is present as detailed in D. I. a

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

3. Margin - Wheatland will utilize the 1.75 OTIER or 1.75 MDSC. The ratio resulting in greater net margins required will be used.
4. Determination of the LAC rate:

The Total 34.5kV FBR Revenue Requirement is determined by summing up the applicable operating expenses and margin requirement, as shown in the 34.5kV templates approved by the Commission in 25-~~SEPEWHLE-309~~-~~TAR~~. To arrive at the \$ per kW rate, the Total Revenue Requirement is divided by the Total Billing Demand for the Test Year. The resulting \$ per kW rate will become the stated demand charge in Wheatland's Eastern Division tariff schedule for Local Access Delivery Service.

E. FILING EXHIBITS

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

1. An Annual Update filing containing the rate adjustments requested in compliance with the requirements of the Commission-approved 34.5kV FBR. The filing should include testimony describing the rate adjustments being requested, and specifically how the Annual Update filing complies with the requirements of the 34.5kV FBR plan approved by the Commission in 25-~~SEPEWHLE-309~~-~~TAR~~.
2. A complete RUS, CFC, or Co-Bank Form 7 (or successor document) detailing the consolidated financial position of Wheatland (the combined financial position of the acquired Eastern and Western divisions).
3. Unaudited financial statements detailing the consolidated financial position of Wheatland (the combined financial position of the acquired/Mid-Kansas division and the native division). An audited financial statement shall be filed no later than June 1.
4. Wheatland's Comparative Operating Income Statement and Balance Sheet, for the Test Year and two previous calendar years.
5. Completed formulas as contained in the 34.5kV FBR template approved for Wheatland by the Commission in 25-~~SEPEWHLE-309~~-~~TAR~~. In addition to the PDF version, each Annual Update filing shall be supplemented with a populated formula template in fully functional spreadsheets, with all work papers attached, showing the 34.5kV FBR calculations.
6. Trial Balance for the Test Year and two previous years.
7. Payroll Journal for the Test Year and two previous years.
8. Any other applicable supplemental schedules necessary to audit the filing for the Test Year.
9. A complete detailed accounting, by account, of all dues, donations,

charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year.

10. A summary explanation of any material increases (more than 10% in a cost of service item from the previous year). This explanation should include at a minimum a discussion of the drivers behind this change in costs and any steps Wheatland took to lessen the impact of this cost increase on its customers. This explanation may be contained within the pre-filed testimony included in the Annual Update filing.
11. A detailed and substantive narrative describing the process used to allocate any costs to the Eastern Division from the consolidated financials of Wheatland. This narrative should also discuss in detail, any changes during the Test Year in the allocation process from the previous calendar year and the rationale for the allocation change.
12. Proposed tariff sheets including the proposed rate adjustment.

All required information will be e-mailed or made accessible on Wheatland's Box.net site or a similar service, with a notification provided to Staff and Interveners alerting them of when the data becomes available.

F. TECHNICAL CONFERENCE AND STATUS CALL

Within 35 days from the Filing Date, Wheatland will work with Staff and Interveners to schedule a one-day Technical Conference, if necessary, to be held no later than 75 days from the Filing Date. The Technical Conference will be held at the Wheatland's home office. Wheatland will make its staff available to review requested documents and respond to questions. The parties shall submit to Wheatland at least 10 business days before the conference a list of questions and a list of documents that the parties want Wheatland to be prepared to answer and produce, respectively, at the technical conference. If requested, Wheatland will make available to Staff, Interveners and the parties' consultants who are unable to travel to the home office, access to the conference via "TEAMS Meeting" or a similar internet-based conference program.

Within days 110-115 from the Filing Date, Wheatland will work with Staff and Interveners to schedule a telephone conference call to discuss the status of any outstanding issues with the Annual Update filing. If there are no outstanding issues to discuss, the parties will consider Staff's filing of a Report and Recommendation indicating the results of the Annual Update filing are just and reasonable.

G. EQUITY TEST

No later than March 1 of the Rate Year following any Rate Year when Wheatland's distribution equity ratio reaches 40.00 percent,⁴ Wheatland shall make an appropriate filing with the KCC to retain or modify the Operating Times Interest Earned Ratio and Modified

Debt Service Coverage included in the Formula.

H. TERM

The 34.5kV FBR plan as described herein shall be implemented for a period of five calendar years, inclusive of the year adopted, with the initial filing occurring in year 2025, and the final filing occurring in 2029. During the final year of the 34.5kV FBR plan, Wheatland shall advise the Commission whether it wishes to continue the 34.5kV FBR plan and provide the Commission support and rationale for its position in a separate application and docket. Staff of the Commission and any Intervener granted intervention by the Commission for the Annual Updates shall have the right to comment on the merits of such a request.

I. MISCELLANEOUS PROVISIONS

1. Nothing in these Protocols limits or deprives Wheatland, Staff of the Commission or any Intervener of any rights or obligations it may otherwise have under any applicable provision of applicable law. The provisions of the Protocols addressing review of and objection to of the Annual Update filings are not intended to, nor shall they be construed as limiting Wheatland, Staff of the Commission or any Intervener's rights or obligations under any applicable provision of applicable law, including all applicable laws pertaining to the burden of proof or the just and reasonableness of the rates.
2. Entities granted intervention in 25-~~SEPEWHLE-309~~—~~TAR~~— who either are or represent customers of Wheatland at the time of the Annual Update filing will be considered automatically approved for intervention upon the filing an Entry of Appearance in any individual Annual Update filing, provided they are not prohibited from participation by statute or otherwise.

J. DEFINITIONS

CFC - National Rural Utilities Cooperative Finance Corporation.

Debt Service Payments means actual interest and principal payments made during the Test Year, including both long-term and short-term debt.

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

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

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

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

⁴ For purposes of this provision, distribution equity ratio will be calculated exclusive of equity in or from associated organizations.

LAC rate means the Local Access Charge \$ per kW demand rate for the wholesale Local Access Delivery Service over Wheatland's Eastern Division of its local access delivery system as defined in the Wheatland's corresponding Local Access Delivery Service tariff on file with the Commission.

Local Access Delivery Service ("LADS") means wholesale delivery service under the tariff approved by the Commission and over Wheatland's sub-transmission system.

MDSC means a Modified Debt Service Coverage ratio of cash flows to annual interest and principal payments on debt, calculated in accordance with the formula utilized in the 34.5kV FBR template approved by the Commission.

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

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

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

Net Transmission Plant means the total plant in service used by Wheatland for the provision of 34.5kV Local Access Service (including 34.5kV Transmission Plant in Wheatland's accounts 350-359 per RUS Uniform System of Accounts; any Distribution Plant from accounts 360-373 per RUS Uniform System of Accounts that was allocated to the LADS, if applicable; plus any allocated General Plant from accounts 389-399 per RUS Uniform System of Accounts) minus the total amount of corresponding Accumulated Provision for Depreciation in account 108 per RUS Uniform System of Accounts. The account balances are determined by year end trial balance for the Test Year.

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

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

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

Transmission Labor means the Test Year wages associated with the provision of 34.5kV Local Access Service associated with the portion of 34.5kV Transmission Expense in accounts 560-573 per RUS Uniform System of Accounts and, if applicable, the portion of

any allocated Distribution wages associated with 34.5kV service included in the Distribution O&M Expense accounts 360-373 per RUS Uniform System of Accounts.

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

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