



April 29, 2025

Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, KS 66604-4027

To Whom It May Concern;

Prairie Land Electric Cooperative, Inc. ("Prairie Land") is filing an Application with the Kansas Corporation Commission ("Commission") for the purpose of updating its Local Access Delivery Service ("LADS") tariff in accordance with its 34.5kV Formula-Based Rate ("34.5kV FBR") originally approved in Docket No. 16-MKEE-023-TAR and subsequently renewed in Docket No. 21-SEPE-049-TAR. A small portion of the Application is redacted and marked confidential. Please find listed below specific pages redacted as confidential and the reason for confidentiality. The reasons stated are consistent with the definition of the Confidential Information as noted by the Commission in its Order Granting Intervention to KPP; Setting Procedural Schedule; Protective and Discovery Order issued on June 6, 2024 (page 4, para. 8) in Prairie Land's prior 34.5kV FBR Annual Update filed and approved in Docket No. 24-PLCE-684-TAR.

Exhibit 8 – Supplemental Schedules – Debt Reconciliation (page 1) - The information included in the exhibit pertains to Prairie Land's long term debt service with the National Rural Utilities Cooperative Finance Corporation ("CFC"). Making this information public allows other potential borrowers of CFC to see the loan information, and thus could endanger the relationship between other cooperatives and CFC. Making the information public could also create an unfair market place for competitors of CFC.

Respectfully,

A handwritten signature in black ink, appearing to read 'Kirk A. Girard', with a large, stylized flourish at the end.

Kirk A. Girard
CEO

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Application of Prairie)	
Land Electric Cooperative, Inc. Seeking)	
Commission Approval to Update Its Local)	Docket No. 25-PLCE- <u>388</u> - <u>TAR</u>
Access Delivery Service Tariff Pursuant to)	
the 34.5kV Formula Based Rate Plan)	
Approved in Docket No. 21-SEPE-049-)	
TAR.		

APPLICATION

COMES NOW, Prairie Land Electric Cooperative, Inc. (“Prairie Land” or “Cooperative”), and pursuant to K.S.A. 66-117, hereby files this Application with the Kansas Corporation Commission (“KCC” or “Commission”) for the purpose of updating its Local Access Delivery Service (“LADS”) tariff. Expressly, Prairie Land proposes to decrease the LADS demand charge assessed on the wholesale users (“Third Party”) of its 34.5kV system from \$2.76 currently in effect to \$2.57 per kW, as calculated in accordance with the 34.5kV Formula Based Rate (“34.5kV FBR”) plan approved in Docket No. 21-SEPE-049-TAR (“21-049 Docket”). In support of its Application, Prairie Land states as follows:

I. Background

1. Prairie Land is a member-owned distribution electric cooperative. Headquartered in Norton, Kansas, Prairie Land’s 82 employees maintain and operate 6,997 miles of line in parts of 18 Northern Kansas counties. As a member-owner of Sunflower Electric Power Corporation (“Sunflower”) generation and transmission (“G&T”) entity, Prairie Land serves approximately

24,562 retail customers in its Native and Mid-Kansas service areas combined.¹ Prairie Land also serves some wholesale customers (referred to as Third Party) over the 34.5kV system in its Mid-Kansas service area. The subject 34.5kV facilities were found to provide “transmission service” under the Kansas law.²

2. Prairie Land has opted to deregulate from the jurisdiction, regulation, and control of the Commission, pursuant to K.S.A. 66-104d.³ However, under subsection (f) of this statute, certain operations and transactions of deregulated electric cooperatives continue to be regulated by the Commission, including “charges, fees or tariffs for transmission services.” The Local Access Delivery Service tariff (available in the Prairie Land Mid-Kansas service area and applicable to the Cooperative’s wholesale customers using its 34.5kV system) is an example of the latter and therefore remains subject to Commission regulation.
3. On July 29, 2020, Prairie Land, along with Sunflower and three of its other member utilities, filed a Joint Application in the 21-049 Docket for continuation of individual alternative FBR plans that would allow the member utilities to make annual adjustments to LADS rates for use of their corresponding 34.5kV sub-transmission assets.⁴ On February 16, 2021, Sunflower and

¹ Prior to January 1, 2020, Prairie Land was also a member-owner of the Mid-Kansas Electric Company, LLC (“Mid-Kansas”). Mid-Kansas and Sunflower merged into a single entity effective January 1, 2020. However, all data inputs used to calculate the LADS rate still represent the Cooperative’s Mid-Kansas division’s data, as required by the Commission-approved Protocols for the 34.5kV FBR Plan.

² Order Addressing Joint Motion to Approve Stipulation and Agreement under Docket No. 11-GIME-597-GIE, issued January 11, 2012 (see also the Stipulation and Agreement, filed December 1, 2011 under the same docket).

³ This is true for both of Prairie Land’s Native and Mid-Kansas service areas. For Mid-Kansas’ service area deregulation, see May 29, 2014 Commission Order Affirming Prairie Land Electric Cooperative, Inc.’s Election to Deregulate under Docket. No. 14-PLCE-466-DRC.

⁴ The Application for the initial five-year term of Prairie Land’s and three other Sunflower members’ FBR plans was approved by the Commission on March 10, 2015 in Docket 16-MKEE-023-TAR (“16-023 Docket”). The applicants in the 21-049 Docket, while requesting the continuation of the FBRs approved in the 16-023 Docket, also sought, and were granted, the limited modification and minor clarifications to the initial FBRs – such as simplifying the process by adopting a historical test year and eliminating debt service projections and clarifying some language in the Protocols. Parties also sought and received the approval of the update to the line loss factors for their respective LADS tariffs.

its four member utilities, Commission Staff, Kansas Electric Power Cooperative, Inc. (“KEPCo”), Kansas Power Pool (“KPP”), and Kansas Municipal Energy Agency (“KMEA”) filed a Joint Motion for Approval of a Unanimous Settlement Agreement. On April 15, 2021, the Commission issued an Order Approving Settlement Agreement and the corresponding Protocols defining each of the four affected utilities’ respective 34.5kV FBR Plans for another five-year term. Prairie Land’s Commission-approved 34.5kV FBR Protocols (“Protocols”) are attached to the April 15, 2021 Commission Order Approving Unanimous Settlement Agreement as Attachment A1 to Exhibit A. The Protocols direct the Cooperative to file annual updates to its LADS rate by May 1 of each year.⁵ Accordingly, Prairie Land is hereby submitting the fourth Annual Update to its renewed five-year 34.5kV FBR Plan in compliance with the Commission Order in the 21-049 Docket.

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

Kirk Girard, Elena Larson
Prairie Land Electric Cooperative, Inc.
14935 US Hwy 36
P.O. Box 360
Norton, KS 67654
(785) 877-3323
kgirard@ple.coop,
elarson@ple.coop

John McClymont
McClymont Law Office, PA
120 S State St
PO Box 364
Norton, KS 67654
(785) 877-3323
jfmc@att.net

II. Proposed Changes to the Local Access Delivery Service Tariff and Supporting Exhibits

5. Under the provisions of the LADS tariff, Prairie Land assesses a monthly demand rate, sometimes referred to as Local Access Charge, on its wholesale customers taking service over its 34.5kV facilities (Third Party users). The currently effective LADS rate of \$2.76 per kW

⁵ Or the next Business Day when the Commission’s offices are open if May 1 is not a Business Day.

was last approved by the Commission in Docket No. 24-PLCE-684-TAR. The Protocols for the 34.5kV FBR approved in the 21-049 Docket direct Prairie Land to utilize a most recent 2024 Historical Test Year for purposes of updating a monthly demand charge assessed under the LADS tariff. This year's filing, same as last year's submission, contains the extraordinary adjustment to exclude debt service associated related to Storm Uri, as directed by the Emergency Order issued by the Commission on February 15, 2021 in Docket No. 21-GIMX-303-MIS ("21-303 Docket").⁶ The Prefiled Direct Testimony of Mr. Justin Craswell, filed with this Application, explains and supports the proposed rate of \$2.57/kW indicated in the updated tariff (included with this Application as Exhibit 12). The detailed calculation performed in the template as prescribed by the 34.5kV FBR Protocols is contained in Exhibit 5 attached to the Application.

6. In addition to Mr. Craswell's testimony, Prairie Land is also submitting the Prefiled Direct Testimony of Mr. Kirk Girard, Prairie Land's Chief Executive Officer. Mr. Girard's testimony: (1) affirms Prairie Land's support for the calculation as contained in Mr. Craswell's Direct Prefiled Testimony; (2) confirms Prairie Land will notify its customers as required in Section C of the Protocols; (3) attests to the Equity Test requirement noted in Section G of the Protocols; and (4) provides an insight as to the information required by item No. 10 listed in Section E of the Protocols. Combined, this Application and the Prefiled Direct Testimony of Mr. Girard and Mr. Craswell fulfill the requirement specified under item No. 1 listed in Section E of the Protocols.
7. Further, to support its Annual Update filing, Prairie Land includes the following documents, as prescribed in Section E of Prairie Land's Commission-approved 34.5kV FBR Protocols:

⁶ See page 3, Part C of the Order. Given Prairie Land amortized the loan related to Storm Uri over 3 years, similar adjustment was needed again this year.

- **Exhibit 2** - A complete audited December National Rural Utilities Cooperative Finance Corporation (“CFC”) Financial and Statistical Report (“Form 7”) for 2024 detailing the consolidated financial position of Prairie Land (the combined financial position of the acquired Mid-Kansas division and the native division).
- **Exhibit 3** - Same as above, as the combined CFC Form 7 contains the financial statements (Income statement, Balance Sheet, etc.) detailing the consolidated financial position of Prairie Land. Prairie Land’s CFC Form 7 being submitted has been audited.
- **Exhibit 4** - Prairie Land’s Comparative Operating Income Statement and Balance Sheet for the 2022 - 2024 (Mid-Kansas division data).
- **Exhibit 5** - Completed formulas as approved for Prairie Land by the Commission in Docket No. 21-SEPE-049-TAR (PDF and a populated Excel formula template in fully functional spreadsheets, with all work papers attached).
- **Exhibit 6** - 2022 - 2024 Trial Balance (Mid-Kansas division data).
- **Exhibit 7** - 2022 - 2024 Payroll Journal (Mid-Kansas division data).
- **Exhibit 8** - Other applicable supplemental schedules necessary to audit the filing.
- **Exhibit 9** - A complete detailed accounting, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during 2024.
- **Exhibit 10** - A summary explanation of any material increases (more than 10 percent in a cost of service item from the previous year). This item is contained in Mr. Girard’s Prefiled Direct Testimony.

- **Exhibit 11** - A narrative describing the process used to allocate any costs to the acquired Mid-Kansas division from the native division or from the consolidated financials of Prairie Land.
- **Exhibit 12** - Proposed tariff sheets including the proposed rate adjustment.

III. Requested Timeline for Commission Action

8. As envisioned in the Commission-approved 34.5kV FBR Protocols, Section B, the final ruling in the instant Docket will be issued prior to the standard 240 days allotted under the K.S.A. 66-117; rather, the Commission Order on the Annual Update is to be issued within 150 - 180 days after Prairie Land submits its Annual Update. To ensure an effective and timely process for all the parties involved, Prairie Land respectfully requests the Commission act on this Application as soon as administratively possible, including the issuance of the Commission Procedural and/or Discovery and the Protective Orders in accordance with the guidelines noted in Section B of the Protocols.

The proposed rate as contained in the updated LADS tariff attached hereto as Exhibit 12 is just and reasonable, as it is based on the established methodology approved by the Commission. Specifically, it is calculated in a comprehensive manner that follows the guidelines detailed in the Protocols as approved for Prairie Land's 34.5kV FBR plan in the 21-049 Docket and adheres to the Commission's Emergency Order issued in the 21-303 Docket. Furthermore, Prairie Land's filing submitted hereto is adequately supported by the complete list of the required filing information specified in Section E of the 34.5kV FBR Protocols.

WHEREFORE, Applicant respectfully requests that the Commission (1) issue an Order approving its updated Local Access Delivery Service tariff and (2) for such other and further relief as the Commission may deem just and proper.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Kirk Girard", is written over a horizontal line.

Kirk Girard
Chief Executive Officer
Prairie Land Electric Cooperative, Inc.
14935 US Hwy 36
P.O. Box 360
Norton, KS 67654
(785) 877-3323
kgirard@ple.coop

VERIFICATION

STATE OF KANSAS

)

)


ss:

COUNTY OF NORTON

)

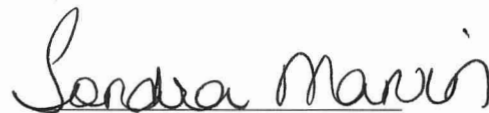
Kirk Girard, of lawful age, being first duly sworn upon this oath, states:

That he is official representative of the above-named Applicant, Prairie Land Electric Cooperative, Inc.; that he has read the above and foregoing Application, and, upon information and belief, states that matters therein appearing are true and correct.


Kirk Girard

SUBSCRIBED AND SWORN to before me this 28th day of April, 2025.




Notary Public

VERIFICATION

STATE OF KANSAS

)

)

ss:

COUNTY OF NORTON

)

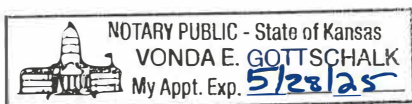
John F. McClymont, of lawful age, being first duly sworn upon this oath, states:

That he is the attorney for the above-named Applicant, Prairie Land Electric Cooperative, Inc.; that he has read the above and foregoing Application, and, upon information and belief, states that matters therein appearing are true and correct.


John F. McClymont

SUBSCRIBED AND SWORN to before me this 28 day of April, 2025.


Notary Public



Seal:

My Commission expires:

5/28/2025

EXHIBIT 2
2024 RUS Form 7 – Total Company
AUDITED

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT				BORROWER NAME		Prairie Land El
				BORROWER DESIGNATION		KS028
				ENDING DATE		12/31/2024
PART E. CHANGES IN UTILITY PLANT						
	PLANT ITEM	BALANCE BEGINNING OF YEAR (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE END OF YEAR (e)
1	Distribution Plant Subtotal	150,688,634	8,148,753	2,626,369	(274,721)	155,936,298
2	General Plant Subtotal	11,934,145	2,677,373	1,342,482	0	13,269,036
3	Headquarters Plant	7,711,010	755,607	0	0	8,466,617
4	Intangibles	1,084	0	0	0	1,084
5	Transmission Plant Subtotal	33,656,764	571,021	145,659	274,721	34,356,847
6	Regional Transmission and Market Operation Plant	0	0	0	0	0
7	Production Plant - Steam	0	0	0	0	0
8	Production Plant - Nuclear	0	0	0	0	0
9	Production Plant - Hydro	0	0	0	0	0
10	Production Plant - Other	0	0	0	0	0
11	All Other Utility Plant	5,776,878	0	0	0	5,776,878
12	SUBTOTAL: (1 thru 11)	209,768,515	12,152,754	4,114,510	0	217,806,759
13	Construction Work in Progress	4,591,695	2,056,885			6,648,580
14	TOTAL UTILITY PLANT (12+13)	214,360,210	14,209,639	4,114,510	0	224,455,339
CFC NO LONGER REQUIRES SECTIONS "F", "J", AND "M" DATA Those sections refer to data on "Materials and Supplies" (F), "Energy Efficiency and Conservation Loan Program" (J), and "Annual Meeting and Board Data" (M).						
PART H. SERVICE INTERRUPTIONS						
	ITEM	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	TOTAL (e)
		Power Supplier (a)	Major Event (b)	Planned (c)	All Other (d)	
1.	Present Year	16.70	59.70	12.90	93.60	182.90
2.	Five-Year Average	13.10	67.40	9.50	98.20	188.20
PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS						
1.	Number of Full Time Employees	82	4.	Payroll - Expensed	4,623,195	
2.	Employee - Hours Worked - Regular Time	181,473	5.	Payroll - Capitalized	2,769,273	
3.	Employee - Hours Worked - Overtime	3,954	6.	Payroll - Other	1,646,643	
PART J. PATRONAGE CAPITAL				PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE		
	ITEM	THIS YEAR (a)	CUMULATIVE (b)	1. Amount Due Over 60 Days:		
1.	General Retirement	2,471,787	17,188,027	22,251		
2.	Special Retirements	313,879	3,346,441	2. Amount Written Off During Year:		
3.	Total Retirements (1+2)	2,785,666	20,534,468	17,126		
4.	Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	1,210,446				
5.	Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	91,242				
6.	Total Cash Received (4+5)	1,301,688				

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT							BORROWER NAME		Prairie Land El	
							BORROWER DESIGNATION		KS028	
							ENDING DATE		12/31/2024	
PART L. KWH PURCHASED AND TOTAL COST										
	NAME OF SUPPLIER (a)	CFC USE ONLY SUPPLIER CODE (b)	RENEWABLE ENERGY PROGRAM NAME (c)	RENEWABLE FUEL TYPE (d)	KWH PURCHASED (e)	TOTAL COST (f)	AVERAGE COST PER KWH (cents) (g)	INCLUDED IN TOTAL COST		
								FUEL COST ADJUSTMENT (h)	WHEELING & OTHER CHARGES (or Credits) (i)	COMMENTS (j)
1	Sunflower Electric Power Corp				688,306,379	36,565,755	5.31	8,945,398		Comments
2							0.00			Comments
3							0.00			Comments
4							0.00			Comments
5							0.00			Comments
6							0.00			Comments
7							0.00			Comments
8							0.00			Comments
9							0.00			Comments
10							0.00			Comments
11							0.00			Comments
12							0.00			Comments
13							0.00			Comments
14							0.00			Comments
15							0.00			Comments
16							0.00			Comments
17							0.00			Comments
18							0.00			Comments
19							0.00			Comments
20							0.00			Comments
21	TOTALS				688,306,379	36,565,755	5.31	8,945,398	0	

<div>NATIONAL RURAL UTILITIES</div> <div>COOPERATIVE FINANCE CORPORATION</div> <div>FINANCIAL AND STATISTICAL REPORT</div>		BORROWER NAME		Prairie Land El
		BORROWER DESIGNATION		KS028
		ENDING DATE		12/31/2024
PART L. KWH PURCHASED AND TOTAL COST (Continued)				
COMMENTS				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME		Prairie Land El
	BORROWER DESIGNATION		KS028
	ENDING DATE		12/31/2024

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

LIST BELOW ALL "RESTRICTED PROPERTY" ** HELD UNDER "LONG TERM" LEASE. (If none, State "NONE")			
	NAME OF LESSOR	TYPE OF PROPERTY	RENTAL THIS YEAR
1.			\$0
2.			\$0
3.		TOTAL	\$0

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

PART O. LONG-TERM DEBT SERVICE REQUIREMENTS

	NAME OF LENDER	BILLED THIS YEAR				CFC USE ONLY
		BALANCE END OF YEAR	INTEREST (a)	PRINCIPAL (b)	TOTAL (c)	
1	National Rural Utilities Cooperative Finance Corporation	89,642,354	4,079,712	3,639,530	7,719,243	
2	NCSC	0	0	0	0	
3	Farmer Mac	0	0	0	0	
4	CoBank, ACB	0	0	0	0	
5	RUS - Economic Development Loans	674,000	0	0	0	
6	Bonds / Private Placement	0	0	0	0	
7		0	0	0	0	
8		0	0	0	0	
9		0	0	0	0	
10	Principal Payments Received from Ultimate Recipients of IRP Loans			0		
11	Principal Payments Received from Ultimate Recipients of REDL Loans			0		
12	TOTAL (Sum of 1 thru 9)	\$90,316,354	\$4,079,712	\$3,639,530	\$7,719,243	

COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT		BORROWER NAME			Prairie Land El
		BORROWER DESIGNATION			KS028
		ENDING DATE			12/31/2024
PART R. POWER REQUIREMENTS DATABASE					
CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JANUARY CONSUMERS (a)	DECEMBER CONSUMERS (b)	AVERAGE CONSUMERS (c)	TOTAL KWH SALES AND REVENUE (d)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	13,670	13,632	13,651	
	b. KWH Sold				131,437,857
	c. Revenue				18,799,093
2. Residential Sales - Seasonal	a. No. Consumers Served	3,528	3,497	3,513	
	b. KWH Sold				6,901,559
	c. Revenue				2,397,585
3. Irrigation Sales	a. No. Consumers Served	1,043	1,051	1,047	
	b. KWH Sold				31,990,407
	c. Revenue				3,992,787
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	5,484	5,457	5,471	
	b. KWH Sold				174,203,088
	c. Revenue				20,376,374
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	9	9	9	
	b. KWH Sold				197,759,724
	c. Revenue				12,445,484
6. Public Street & Highway Lighting	a. No. Consumers Served	147	151	149	
	b. KWH Sold				1,994,355
	c. Revenue				477,503
7. Other Sales to Public Authority	a. No. Consumers Served	717	727	722	
	b. KWH Sold				14,280,939
	c. Revenue				1,837,138
8. Sales for Resales-RUS Borrowers	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
9. Sales for Resales-Other	a. No. Consumers Served	6	6	6	
	b. KWH Sold				95,078,623
	c. Revenue				5,371,290
10. TOTAL No. of Consumers (lines 1a thru 9a)		24,604	24,530	24,568	
11. TOTAL KWH Sold (lines 1b thru 9b)					653,646,552
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)					65,697,254
13. Transmission Revenue					0
14. Other Electric Revenue					1,374,871
15. KWH - Own Use					0
16. TOTAL KWH Purchased					688,306,379
17. TOTAL KWH Generated					0
18. Cost of Purchases and Generation					37,329,244
19. Interchange - KWH - Net					
20. Peak - Sum All KW Input (Metered)					149,206
<input type="radio"/> None <input type="radio"/> Non-coincident <input checked="" type="radio"/> Coincident					

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME		Prairie Land El
	BORROWER DESIGNATION		KS028
	ENDING DATE		12/31/2024

PART S. ENERGY EFFICIENCY PROGRAMS

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

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT		BORROWER NAME		Prairie Land El
		BORROWER DESIGNATION		KS028
		ENDING DATE		12/31/2024
(All investments refer to your most recent CFC Loan Agreement)				
7a - PART 1 - INVESTMENTS				
	DESCRIPTION (a)	INCLUDED (\$) (b)	EXCLUDED (\$) (c)	INCOME OR LOSS (d)
2. INVESTMENTS IN ASSOCIATED ORGANIZATIONS				
5	Sunflower Electric Power Corp G&T Capital Credits		46,911,175	
6	Sunflower Electric Power Corp Equity Investment		499,659	0
7	Mid-Kansas Electric Comp Equity Investment		366,826	0
8	KepCo G&T Capital Credits		1,075,905	0
9	NRUCFC Capital Credits		1,830,543	0
10	NRUCFC CTC		615,073	0
11	NRUCFC Membership		1,000	0
12	CoBank E Stock		8,998	0
13	Subtotal of Continuation on NOTES Page	805,691	0	0
14			0	0
15			0	0
Subtotal (Line 5 thru 15)		805,691	51,309,179	0
3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS				
16	Sheridan County Hospital - Revolving Loan Fund	20,000	0	0
17	Sheridan County Hospital #2 - Revolving Loan Fund	34,450	0	0
18	Smith County Fire Truck - Revolving Loan Fund	77,770	0	0
19	Subtotal of Continuation on NOTES Page	121,945	0	0
Subtotal (Line 16 thru 19)		254,165	0	0
4. OTHER INVESTMENTS				
20			0	0
21			0	0
22			0	0
23			0	0
Subtotal (Line 20 thru 23)		0	0	0
5. SPECIAL FUNDS				
24			0	0
25			0	0
26			0	0
27			0	0
Subtotal (Line 24 thru 27)		0	0	0
6. CASH - GENERAL				
28	First State Bank - General Fund	843,586	0	0
29	Citizens National Bank - General Fund	27,872	0	0
30	First State Bank - Base Grant Fund	100	0	0
31	Solutions North Bank - Revolving Loan Fund	696,328	0	0
32	First State Bank - Section 125 Fund	8,749	0	0
33	PLE Cash Drawers - Norton	600	0	0
34	PLE Cash Drawers - Concordia	300	0	0
35	Subtotal of Continuation on NOTES Page	600	0	0
Subtotal (Line 28 thru 35)		1,578,135	0	0
7. SPECIAL DEPOSITS				
36			0	0
37			0	0
38			0	0
39			0	0
Subtotal (Line 36 thru 39)		0	0	0
8. TEMPORARY INVESTMENTS				
40	NRUCFC Daily Fund	52,189	0	0
41	CoBank Member Investment	3,396	0	0
42			0	0
43			0	0
Subtotal (Line 40 thru 43)		55,584	0	0
9. ACCOUNT & NOTES RECEIVABLE - NET				
44	Other A/R - Misc Accounts Receivable	183,461	0	0
45	Other A/R - FEMA	294,640	0	0
46	Other A/R - Sunflower Power Bill Credit	22,969	0	0
47	Notes Receivable - Amber Wave	1,108,994	0	0
48	Notes Receivable - Line Extensions	204,260	0	0
49			0	0
50			0	0
51			0	0
52			0	0
53			0	0
Subtotal (Line 44 thru 53)		1,814,324	0	0
10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED				
54			0	0
55			0	0
56			0	0
57			0	0
Subtotal (Line 54 thru 57)		0	0	0
Total		4,507,899	51,309,179	0

NATIONAL RURAL UTILITIES			BORROWER NAME		Prairie Land El
COOPERATIVE FINANCE CORPORATION			BORROWER DESIGNATION		KS028
FINANCIAL AND STATISTICAL REPORT			ENDING DATE		12/31/2024
(All investments refer to your most recent CFC Loan Agreement)					
7a - PART II. LOAN GUARANTEES					
Line No.	Organization & Guarantee Beneficiary (a)	Maturity Date of Guarantee Obligation (b)	Original Amount (\$) (c)	Performance Guarantee Exposure or Loan Balance (\$) (d)	Available Loans (Covered by Guarantees) (e)
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
TOTALS (Line 1 thru 5)			0	0	0
7a - PART III. LOANS					
Line No.	Name of Organization (a)	Maturity Date (b)	Original Amount (\$) (c)	Loan Balance (\$) (d)	Available Loans (e)
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
TOTALS (Line 1 thru 5)			0	0	0
7a - PART IV. TOTAL INVESTMENTS AND LOANS GUARANTEES					
1	TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Column e + Part III, Totals - Column d + Column e)				4,507,899
2	LARGER OF (a) OR (b)				48,122,979
	a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)			33,668,301	
	b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)			48,122,979	

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Prairie Land El
	BORROWER DESIGNATION	KS028
	ENDING DATE	12/31/2024
NOTES		

7a Part 1 - Investments | 2. Investments in Associated Organizations

Cooperative Response Center - Capital Credits	\$14,898
Cooperative Response Center - Equity Investment	\$10,000
Farmers Coop Assn - Capital Credits	\$13,532
Federated Insurance - Preferred Stock	\$494,932
KEC - Capital Credits	\$22,261
Midwest Energy - Capital Credits	\$4,697
Farmway Coop - Capital Credits	\$272
Norton County Coop - Participating Stock	\$67
Rangeland Coop - Common Stock	\$100
RESCO - Preferred Stock	\$100
Rural Telephone - Capital Credits	\$4,151
NRTC - Capital Credits	\$15,410
NISC - Patronage Dividend	\$169,134
Prairie Land Plus - Shares	\$100
NRTC/PL Plus - Capital Credits	\$1,012
Sunflower Electric - Membership	\$200
KEC - Membership	\$20
KepCo - Membership	\$100
NRTC - Membership	\$1,000
Mid America Oil See - Membership	\$50
NISC - Membership	\$50
NRECA - Membership	\$10
Power of the Southwest - Membership	\$10
SEC Corp - Membership	\$1,000
National Cooperative Service Co - Membership	\$100
Cooperative Response Center - Membership	\$2,500
KEC - Building Site	\$1,526
KEC - Headquarters Building	\$48,457
SUBTOTAL	\$805,691

7a Part 1 - Investments | 3. Investments in Economic Development Projects

Phillips Co Rural Fire District #2 - Revolving Loan	\$21,945
City of Prairie View - Revolving Loan Fund	\$100,000
Subtotal	\$121,945

7a Part 1 - Investments | 6. Cash-General | Line 35

PLE Petty Cash, Norton	\$200
PLE Petty Cash, Concordia	\$200
PLE Petty Cash, St Francis	\$200
Subtotal	\$600

EXHIBIT 3
Financial Statements Detailing Consolidated Financial Position

Information is already contained in Exhibit 2

EXHIBIT 4

Comparative Operating Income Statement and
Balance Sheet 2022-2024
Mid-Kansas Division

Prairie Land Electric Cooperative, Inc.
Income Statement - 3 year Comparative
MKEC Division

	FY 2022	FY 2023	FY 2024
1. Operating Revenue and Patronage Capital	37,380,747	33,365,931	35,668,890
2. Power Production Expense	-	-	-
3. Cost of Purchased Power	20,656,496	16,506,374	18,033,745
4. Transmission Expense	626,442	589,539	626,751
5. Distribution Expense-Operation	2,367,348	2,137,152	2,674,319
6. Distribution Expense-Maintenance	802,743	1,080,099	996,391
7. Consumer Accounts Expense	829,714	780,982	930,877
8. Customer Service and Informational Expense	379,069	437,198	527,100
9. Sales Expense	-	-	-
10. Administrative and General Expense	2,639,258	2,627,908	2,488,277
11. Total Operation & Maintenance Expense (2 - 10)	28,301,069	24,159,254	26,277,460
12. Depreciation and Amortization Expense	2,952,466	3,110,038	3,359,495
13. Tax Expense - Property	-	-	-
14. Tax Expense - Other	-	-	-
15. Interest on Long-Term Debt	2,064,353	2,169,714	2,198,397
16. Interest Charged to Construction - Credit	-	-	-
17. Interest Expense - Other	11,570	59,602	160,076
18. Other Deductions	193,353	193,353	193,353
19. Total Cost of Electric Service (11 - 18)	33,522,811	29,691,962	32,188,782
20. Patronage Capital & Operating Margins (1 - 19)	3,857,936	3,673,969	3,480,108
21. Non Operating Margins - Interest	1,281	2,318	12,638
22. Allowance for Funds Used During Construction	-	-	-
23. Income (Loss) from Equity Investments	-	-	-
24. Non Operating Margins - Other	(606)	15,390	39,613
25. Generation & Transmission Capital Credits	1,203,431	905,744	1,061,352
26. Other Capital Credits and Patronage Dividends	208,498	196,676	112,413
27. Extraordinary Items	-	-	-
28. Patronage Capital or Margins (20 - 26)	5,270,540	4,794,096	4,706,123

Financial And Operating Report Electric Distribution

BALANCE SHEET FOR DEC 20XX

	2022	2023	2024
ASSETS AND OTHER DEBITS			
1. Total Utility Plant in Service	96,571,249	101,398,693	106,047,883
2. Construction Work in Progress	723,642	4,395,940	4,157,939
3. Total Utility Plant (1 + 2)	97,294,891	105,794,633	110,205,822
4. Accum. Provision for Depreciation and Amort.	41,428,715	42,934,606	44,209,986
5. Net Utility Plant (3 - 4)	55,866,175	62,860,027	65,995,836
6. Non-Utility Property (Net)	-	-	-
7. Invest. in Subsidiary Companies	-	-	-
8. Invest. in Assoc. Org. - Patronage Capital	16,830,500	17,473,129	18,239,855
9. Invest. in Assoc. Org. - Other - General Funds	366,826	366,826	366,826
10. Invest. in Assoc. Org. - Other - Nongeneral Funds	-	-	-
11. Invest. in Economic Development Projects	-	-	-
12. Other Investments	-	-	-
13. Special Funds	-	-	-
14. Total Other Property & Investments (6 thru 13)	17,197,326	17,839,955	18,606,681
15. Cash - General Funds	15,718,058	12,818,713	14,624,818
16. Cash - Construction Funds - Trustee	-	-	-
17. Special Deposits	-	-	-
18. Temporary Investments	-	-	-
19. Notes Receivable (Net)	15,513	17,006	1,123,319
20. Accounts Receivable - Sales of Energy (Net)	2,913,036	2,582,314	2,678,703
21. Accounts Receivable - Other (Net)	275,642	679,421	110,542
22. Renewable Energy Credits	-	-	-
23. Material and Supplies - Electric & Other	17,639	-	-
24. Prepayments	-	-	-
25. Other Current and Accrued Assets	1,708,010	55,820	34,462
26. Total Current and Accrued Assets (15 thru 25)	20,647,898	16,153,274	18,571,844
27. Regulatory Assets	-	-	-
28. Other Deferred Debits	2,230,522	2,085,302	1,973,295
29. Total Assets and Other Debits (5 + 14 + 26 thru 28)	95,941,922	98,938,559	105,147,656

Financial And Operating Report Electric Distribution

BALANCE SHEET FOR DEC 20XX

	2022	2023	2024
LIABILITIES AND OTHER CREDITS			
30. Memberships	-	-	-
31. Patronage Capital	35,856,468	40,261,244	45,227,199
32. Operating Margins - Prior Years	-	-	-
33. Operating Margins - Current Year	5,269,865	4,776,389	4,653,873
34. Non-Operating Margins	675	17,708	52,250
35. Other Margins and Equities	733,629	825,457	963,649
36. Total Margins & Equities (30 thru 35)	41,860,637	45,880,798	50,896,971
37. Long-Term Debt - RUS (Net)	-	-	-
38. Long-Term Debt - FFB - RUS Guaranteed	-	-	-
39. Long-Term Debt - Other - RUS Guaranteed	-	-	-
40. Long-Term Debt - Other (Net)	50,928,487	47,276,963	47,570,022
41. Long-Term Debt - RUS Econ. Devel. (Net)	-	-	-
42. Payments - Unapplied	-	-	-
43. Total Long-Term Debt (37 thru 41 - 42)	50,928,487	47,276,963	47,570,022
44. Obligations Under Capital Leases - Noncurrent	-	-	-
45. Accumulated Operating Provisions	-	-	-
46. Total Other Noncurrent Liabilities (44 + 45)	-	-	-
47. Notes Payable	-	1,886,466	3,017,831
48. Accounts Payable	1,323,101	1,405,253	1,466,779
49. Consumers Deposits	590,209	578,092	555,671
50. Current Maturities Long-Term Debt	-	-	-
51. Current Maturities Long-Term Debt - Econ. Devel.	-	-	-
52. Current Maturities Capital Leases	-	-	-
53. Other Current and Accrued Liabilities	1,239,488	1,910,987	1,640,381
54. Total Current & Accrued Liabilities (47 thru 53)	3,152,798	5,780,798	6,680,662
55. Regulatory Liabilities	-	-	-
56. Other Deferred Credits	-	-	-
57. Total Liab. & Other Credits (36+43+46+54 thru 56)	95,941,922	98,938,559	105,147,656

EXHIBIT 5

Populated 34.5kV FBR Template

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

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Division
34.5kV Formula Based Rate
Revenue Requirement and Rate Calculation
For the Historical Test Year Ending December 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line	Description	Source	Unadjusted Historical Test Year 2024	Adjustments No. Amount	Adjusted Historical Test Year 2024	Allocation Factor Name Factor	FBR Revenue Requirement	
				Source: WP2		Source: WP3		
1	Operating Expenses							
2	Power Production Expense	WP1, L29, Col (d)	-		\$ -	0.000000	\$ -	
3	Cost of Purchased Power	WP1, L30, Col (d)	\$ 18,033,745		\$ 18,033,745	0.000000	\$ -	
4	Transmission O&M	WP1, L31, Col (d)	\$ 626,751		\$ 626,751	1.000000	\$ 626,751	
5	Distribution Expense-Operation	WP1, L32, Col (d)	\$ 2,674,319	[1] \$ -	\$ 2,674,319	DOM 0.000000	\$ -	
6	Distribution Expense-Maintenance	WP1, L33, Col (d)	\$ 996,391	[2] \$ -	\$ 996,391	DOM 0.000000	\$ -	
7	Consumer Accounts Expense	WP1, L34, Col (d)	\$ 930,877		\$ 930,877	0.000000	\$ -	
8	Customer Service and Informational Expense	WP1, L35, Col (d)	\$ 527,100		\$ 527,100	0.000000	\$ -	
9	Sales Expense	WP1, L36, Col (d)	\$ -		\$ -	0.000000	\$ -	
10	Administration & General	WP1, L37, Col (d)	\$ 2,488,277	[3] \$ (75,113)	\$ 2,413,164	LAB 0.040557	\$ 97,870	
11	Total O&M Expense	Sum (L2:L10)					\$ 724,621	
12	Depreciation and Amortization							
13	Transmission	WP1, L40, Col (d)	\$ 693,877		\$ 693,877	1.000000	\$ 693,877	
14	General Plant	WP1, L41, Col (d)	\$ 145,887		\$ 145,887	LAB 0.040557	\$ 5,917	
15	Property Tax	WP1, L43, Col (d)	\$ -		\$ -	NP 0.285554	\$ -	
16	Other Taxes	WP1, L44, Col (d)	\$ -		\$ -	NP 0.285554	\$ -	
17	L.T. Interest ¹	WP1, L45, Col (d)	\$ 2,163,894		\$ 2,163,894	NP 0.285554	\$ 617,908	
18	Interest Charged to Construction - Credit	WP1, L46, Col (d)	\$ -		\$ -	NP 0.285554	\$ -	
19	Interest-Other	WP1, L47, Col (d)	\$ 160,076		\$ 160,076	NP 0.285554	\$ 45,710	
20	Other Deductions	WP1, L48, Col (d)	\$ 193,353	[4] \$ (193,353)	\$ -	NP 0.285554	\$ -	
21	Total Cost of Electric Service						\$ 2,088,033	
22								
23	Margin Requirement							
24	Principal Payments ¹	WP1, L62, Col (d)	\$ 1,769,485		\$ 1,769,485	NP 0.285554	\$ 505,284	
25	L.T. Interest ¹	L17	\$ 2,163,894	\$ -	\$ 2,163,894	NP 0.285554	\$ 617,908	
26	Subtotal	Sum (L24:25)					\$ 1,123,192	
27	Required Coverage Ratio	WP1, L64, Col (d)					1.80	
28	Gross Margin Requirements	L26 x L27					1,112,235	2,021,746
29	Less: Offsets to Margin Requirements	Page 5, L4 or L13, Col (i)					734,140	1,437,543
30	Net Margin Requirement	L28 - L29					\$ 378,095	\$ 584,203
31								
32	Total Revenue Requirements							
33	Using the greater of OTIER or MDSC Margin Requirements	L21 + L30					\$2,672,236	
34	Divided By Total Billing Demand	WP5, L30					972,884 kW	
35	Unadjusted Unit Rate	L33 / L34					\$2.75/kW-mo.	
36	Less: Property Tax Surcharge	Dkt. No. 25-PLCE-264-TAR					\$0.1731/kW-mo.	
37	Resultant Unit Rate	L35 - L36					\$2.57/kW-mo.	

¹ Excludes portion attributable to debt for extraordinary purchased power costs due to Storm Uri, in accordance with the Commission's Emergency Order issued on 02/15/21 in Docket No. 21-GIMX-303-MIS (page 3, Part C of the Order).

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Division
34.5kV Formula Based Rate
Work Paper 1 - Input Data
For the Historical Test Year Ending December 31, 2024

Line No	Description	Source	Amount		Notes
	(a)	(b)	(c)	(d)	(e)
1	A. Net Plant in Service - Using Average Monthly Balance		2024		
2			Plant in Service	Accum. Res. for Depr.	
3	1. Facilities Used to Provide Local Access Delivery Service				
4	Transmission Facilities				
5	350 Land and Land Rights	Trial Balance ¹	\$ 54,791		
6	352 Structures and Improvements	Trial Balance ¹	\$ 686,816		
7	353 Station Equipment	Trial Balance ¹	\$ 7,262,110		
8	355 Poles and Fixtures	Trial Balance ¹	\$ 10,348,835		
9	356 O.H. Conductors and Devices	Trial Balance ¹	\$ 8,174,395		
10	358 U.G. Conductors and Devices	Trial Balance ¹	\$ 3,706		
11	Subtotal	Sum(L5:L10)	\$ 26,530,653	\$ 10,375,898	
12	Distribution Facilities (If Applicable)				
13	360 Land and Land Rights	Company Direct Assessment	N/A	N/A	
14	361 Structures and Improvements	Company Direct Assessment	N/A	N/A	
15	362 Station Equipment	Company Direct Assessment	N/A	N/A	
16	Subtotal	L13 + L15	\$ -	\$ -	
17	Total	L11 + L16	\$ 26,530,653	\$ 10,375,898	
18					
19	2. All Facilities				
20	301-301 Intangible Plant	Trial Balance ¹	-	-	
21	350-359 Transmission Plant	Trial Balance ¹	\$ 26,530,653	\$ 10,375,898	GL acct 108.5-105.58
22	360-373 Distribution Plant	Trial Balance ¹	\$ 63,528,668	\$ 26,576,335	GL acct. 108.6-108.69, 108.9-108.93
23	389-399 General Plant	Trial Balance ¹	\$ 7,971,947	\$ 3,931,851	GL acct. 108.7-108.78
24	Total		\$ 98,031,268	\$ 40,884,085	
25					
26					
27					
28	B. Operating Expenses		EOY		
29	Power Production Expense	Statement of Operations	\$ -		
30	Cost of Purchased Power	Statement of Operations	\$ 18,033,745		
31	Transmission O&M	Statement of Operations	\$ 626,751		
32	Distribution Expense-Operation	Statement of Operations	\$ 2,674,319		
33	Distribution Expense-Maintenance	Statement of Operations	\$ 996,391		
34	Consumer Accounts Expense	Statement of Operations	\$ 930,877		
35	Customer Service and Informational Expense	Statement of Operations	\$ 527,100		
36	Sales Expense	Statement of Operations	\$ -		
37	Administrative and General	Statement of Operations	\$ 2,488,277		
38	Depreciation and Amortization	Statement of Operations	\$ 3,359,495		
39	Depreciation Expense - Distribution	Trial Balance	\$ 2,519,731		
40	Depreciation Expense - Transmission	Trial Balance	\$ 693,877		
41	Depreciation Expense - General Plant	Trial Balance	\$ 145,887		
42	Amortization of AP (booked within Depreciation Expense)	Trial Balance	\$ -		
43	Property Tax	Statement of Operations	\$ -		
44	Other Taxes	Statement of Operations	\$ -		
45	L.T. Interest	Statement of Operations	\$ 2,163,894		Excludes Storm Uri portion
46	Interest Charged to Construction - Credit	Statement of Operations	\$ -		
47	Interest-Other	Statement of Operations	\$ 160,076		
48	Other Deductions	Statement of Operations	\$ 193,353		
49					
50	C. Payroll				Part of GL acct (Labor amt only)
51	Transmission	Payroll Journal (Labor Amt)	\$ 57,991	560-573	
52	Distribution	Payroll Journal (Labor Amt)	\$ 841,346	580-598	
53	Customer Accounting	Payroll Journal (Labor Amt)	\$ 354,351	901-905	
54	Customer Service and Information	Payroll Journal (Labor Amt)	\$ 176,191	907-910	
55	Sales	Payroll Journal (Labor Amt)	\$ -	911-916	
56	Administration and General	Payroll Journal (Labor Amt)	\$ 789,850	920-932	
57	Total		\$ 2,219,729		Non-capitalized items
58					
59					
60	D. Miscellaneous				
61	1. Debt Service				
62	Principal Payments	Supplementary Company Records	\$ 1,769,485		Excludes Storm Uri portion
63					
64	2. Target OTIER/MDSC			1.80	Section D.3 of the Protocols
65					
66	3. Margin Requirement Offsets		Prior TY		
67	Investment in Associate Organizations - Patronage Capital	Balance Sheet	\$ 17,473,129	\$ 18,239,855	
68	Generation & Transmission Capital Credits	Statement of Operations		\$ 1,061,352	
69	Other Capital Credits and Patronage Dividends	Statement of Operations		\$ 112,413	
70	Non-Operating Margins - Interest	Statement of Operations		\$ 12,638	
71	Cash Received from G&T/Lenders	Company Records		\$ 407,039	Exhibit 8
72					
73	4. Other				
74	AP Amortization Booked in Other Deductions	Supplementary Company Records	\$ 193,353	GL 425.0	
75					

¹ 12 mo average, included in Exhibit 8 worksheet

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Division
34.5kV Formula Based Rate
Work Paper 2 - Adjustments To Historical Test Year Expenses
For the Historical Test Year Ending December 31, 2024

<u>Line No</u>	<u>Type</u>	<u>Source</u>	<u>Amount</u>	<u>Notes</u>
1	1. Adjustment to Distribution Operations Expense per K.S.A. 66-101f(a), if any:			
2	Applicable Disallowance - Distribution Operations	WP6	\$ -	not applicable
3	Total Adjustment	L2	<u>\$ -</u>	
4				
5	2. Adjustment to Distribution Maintenance Expense per K.S.A. 66-101f(a), if any:			
6	Applicable Disallowance - Distribution Maintainance	WP6	\$ -	not applicable
7	Total Adjustment	L6	<u>\$ -</u>	
8				
9	3. Adjustment to Administrative & General per K.S.A. 66-101f(a), if any:			Protocols, D.1.b
10	Applicable Disallowance - A&G	WP6	\$ 75,113	
11	Total Adjustment	L10	<u>\$ (75,113)</u>	
12				
13	4. Adjustment to Other Deductions:			Protocols, D.1.d
14	Historical Amount	WP1, L48, Col (d)	\$ 193,353	
15	Less: Amortization of AP booked in Other Deductions	WP1, L74, Col (d)	\$ 193,353	
16	Historical Amount with AP removed	L14 - L15	\$ -	
17	Sub-total Adjustment	L16 - L14	\$ (193,353)	
18	Less: Applicable Disallowance - Other Deductions	WP6	\$ -	
19	Total Adjustment	L17 - L18	<u>\$ (193,353)</u>	

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Division
34.5kV Formula Based Rate
Work Paper 3 - Allocation Factors
For the Historical Test Year Ending December 31, 2024

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	<u>Allocator</u>	<u>Amount</u>
1	Distribution O&M Allocation Factor			
2	Distr. Plant used to provide Local Access Delivery Service	WP1, L16, Col (c)		\$ -
3	Total Distribution Plant	WP1, L22, Col (c)		\$ 63,528,668
4				
5	Allocation Factor	L2 / L3	DOM	-
6				
7	Labor Allocation Factor			
8	Transmission Wages	WP1, L51, Col (d)		\$ 57,991
9	Allocated Distribution Wages			
10	Total Distribution Wages	WP1, L52, Col (d)		\$ 841,346
11	Allocation Factor	L5	DOM	\$ -
12		L10 * L11		\$ -
13	Total LAC Wages	L8 + L12		<u>\$ 57,991</u>
14				
15	Total Wages Other than A&G			
16	Total Wages	WP1, L57, Col (d)		\$ 2,219,729
17	Less: Administration & General Wages	WP1, L56, Col (d)		789,850
18		L16 - L17		<u>\$ 1,429,880</u>
19				
20	Transmission Labor Allocator	L13 / L18	LAB	<u>0.040557</u>
21				
22	Net Plant Allocation Factor			
23	Plant-in-Service			
24	Transmission	WP1, L11, Col (c)		\$ 26,530,653
25	Distr. used to provide Local Access Service	L2		\$ -
26	General Plant			
27	Total General Plant	WP1, L23, Col (c)		\$ 7,971,947
28	Allocation Factor	L20	LAB	0.040557
29		L27 * L28		<u>\$ 323,315</u>
30	Total LAC Plant-in-Service	L24 + L25 + L29		<u>\$ 26,853,968</u>
31				
32	Accumulated Reserves for Depreciation			
33	Transmission	WP1, L11, Col (d)		\$ 10,375,898
34	Distribution Used in LAC	WP1, L16, Col (d)		\$ -
35	Allocated General Plant			
36	Total General Plant	WP1, L23, Col (d)		\$ 3,931,851
37	Allocation Factor	L20	LAB	0.040557
38		L36 * L37		<u>\$ 159,462</u>
39	Total LAC Accum. Depr. Res.	L33 + L34 + L38		<u>\$ 10,535,360</u>
40				
41	Net Plant Used in LAC	L30 - L39		<u>\$ 16,318,607</u>
42				
43	Total Plant in Service	WP1, L24, Col (c)		\$ 98,031,268
44	Less: Total Accum. Reserves for Depr.	WP1, L24, Col (d)		<u>\$ 40,884,085</u>
45	Total Net Plant	L43 - L44		<u>\$ 57,147,183</u>
46				
47	Transmission Net Plant Allocator	L41 / L45	NP	<u>0.285554</u>

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Division
34.5kV Formula Based Rate
Work Paper 4 - Margin Requirement Offsets
For the Historical Test Year Ending December 31, 2024

(a) Line No	(b) Metric	(c) Source	(d) Historical Tot Amount	(g) Allocation Factor Name	(h) Factor	(i) Allocated to FBR
					WP3	
1	OTIER					
2	LT Interest Expense	WP1, Col (d), L45	\$ 2,163,894	NP	0.285554	\$ 617,908
3	Cash Received from G&T/lenders	WP1, Col (d), L71	\$ 407,039	NP	0.285554	\$ 116,232
4			<u>\$ 2,570,933</u>			<u>\$ 734,140</u>
5						
6	MDSC					
7	LT Interest Expense	L2	\$ 2,163,894	NP	0.285554	\$ 617,908
8	Depreciation Expense					
9	Transmisison	WP1, L40, Col (d)	\$ 693,877		1.000000	\$ 693,877
10	General Plant	WP1, L41, Col (d)	\$ 145,887	LAB	0.040557	\$ 5,917
11	Non-Operating Margins - Interest	WP1, L70, Col (d)	\$ 12,638	NP	0.285554	\$ 3,609
12	Cash Patronage Capital*	L20	\$ 407,039	NP	0.285554	\$ 116,232
13	Resultant Amount	Sum (L7:L12)	<u>\$ 3,423,335</u>			<u>\$ 1,437,543</u>
14						
15	*Calculate Pat. Cap. (Cash):					
16	Inv. in Assoc. Org. - Patr. Capital - Current Yr.	WP1, L67, Col (d)	\$ 18,239,855			
17	Inv. in Assoc. Org. - Patr. Capital - Prior Yr.	WP1, L67, Col (c)	\$ 17,473,129			
18	Generation & Transmission Capital Credits	WP1, L68, Col (d)	\$ 1,061,352			
19	Other Capital Cr. and Patronage Dividends	WP1, L69, Col (d)	\$ 112,413			
20	Resultant Amount	L17 + L18 + L19 - L16	<u>407,039</u>			

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Division
34.5kV Formula Based Rate
Work Paper 5 - Summary of Local Access Billing Demands (kW)
For the Historical Test Year Ending December 31, 2024
As Provided by G&T

[illegible]

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Division
34.5kV Formula Based Rate
Work Paper 6a - Summary of Exclusions
For the Historical Test Year Ending December 31, 2024

ACCOUNT	DESCRIPTION	TOTAL AMOUNT	TOTAL ADJUSTMENT	COMMENTS
1.926.2	EMPLOYEE PENSION & BENEFITS	17,961	16,577	
1.930.1	ADVERTISING	10,525	3,496	
1.930.2	MISCELLANEOUS GENERAL	208,142	20,752	
1.930.21	MISC. GEN - DUES	94,383	14,348	
1.930.3	MISC. GEN - DONATION	24,670	12,435	
1.930.31	ANNUAL MEETING	36,736	7,505	
			75,113	

Notes:

Prairie Land's review of General and Administrative expenses by category:

Employee Benefits:	Meals provided to employees, clothing purchased for promotional reasons, and retirement party expenses and gifts were excluded 100%. Costs associated with short term disability, safety related clothing, and expenses for job-required physicals were not excluded. Donations that may have been included in this category were excluded 50%.
Advertising:	Expenses related to company image and general advertising were excluded at 100%, all other advertising related to member safety, legal ads, job postings and meeting announcements were not excluded. Expenses related to both company image and safety related messages were excluded 50%.
Misc General:	Miscellaneous & General expenses were carefully reviewed as to the true business expense versus other indirect expenses. Expenses related to travel, software support fees, property taxes, liability insurance, and labor were not excluded. Expenses for meals, subscriptions to publications, and retirement meals were excluded at 100%. Donations and dues that may have been included in this category were excluded at 50%
Dues:	Dues to associated organization were excluded at 50% with the exception of Kansas Electric Cooperative (KEC) monthly assessment due. KEC provides needed service and programs to electric cooperatives for the mutual benefit of its member cooperatives. The dues associated with KEC represent services KEC provides for our cooperative, which include our safety program, OSHA compliance, safety inspections, staff & board training, and administrative functions on a statewide level.
Donations:	50% of all donations were excluded with the exception of sponsorship of golf tournaments, which were excluded at 100%
Annual Meeting:	Expenses related to the publication, balloting, office notice mailings, and expenses with regard to holding the annual meeting were not excluded. However, expenses concerning gifts for members were excluded 100%

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Division
34.5kV Formula Based Rate
Work Paper 6b - Detail for Exclusions
For the Historical Test Year Ending December 31, 2024

Account	Description	Date	Vendor Name	Reference	Amount	Percent Excluded	Amount Excluded
---------	-------------	------	-------------	-----------	--------	------------------	-----------------

See Filing Exhibit 9 for Account Level Detail

EXHIBIT 6

Trial Balance
2022-2024

Mid-Kansas Division

PLEC-MKEC

General Ledger
Summary Trial Balance - MKEC division
Period Ending: DECEMBER 31, 20XX

Div	Account	Description	2024	2023	2022
1	102.0	ELECTRIC PLANT PURCHASED	-	-	-
1	107.1	CONST WORK IN PROGRESS-CONT	-	-	-
1	107.2	CONST WIP-LABOR & MATERIAL	4,157,938.56	4,930,835.01	727,844.26
1	107.21	CONST WIP-OVERHEAD	-	(535,579.37)	(4,202.53)
1	107.22	CWIP-OVERHEAD MATERIAL	-	684.64	-
1	107.3	CONST WK PROGRESS-SPECIAL	-	-	-
1	108.5	ACC DEPR-TRANSMISSION PLANT	-	-	(9,580,246.50)
1	108.51	ACCUM DEPR-TRANS PLANT-RETIRE LOSS	-	-	-
1	108.52	ACCUM DEPR - Transmission Struct/Impr	(371,313.10)	(347,343.65)	-
1	108.53	ACCUM DEPR - Transmission Station Equip	(3,206,256.66)	(3,059,802.14)	-
1	108.55	ACCUM DEPR - Transmission Pole & Fixture	(4,106,947.11)	(3,875,522.85)	-
1	108.56	ACCUM DEPR - Transmission OH Cond/Device	(2,917,082.27)	(2,749,582.26)	-
1	108.58	ACCUM DEPR - Transmission URD Cond/Device	(1,690.27)	(1,602.79)	-
1	108.6	ACCUM DEPR-DISTRIBUTION PLANT	(90,076.81)	(87,037.66)	(22,894,649.05)
1	108.61	ACCUM DEPR-DIST PLANT-RETIR LOSS	-	-	-
1	108.62	ACCUM DEPR - Distribution Station Equip	(2,398,811.67)	(2,346,708.99)	-
1	108.64	ACCUM DEPR - Distribution Poles & Fixtur	(8,704,679.46)	(8,220,366.83)	-
1	108.65	ACCUM DEPR - Distribution OH Conductor	(5,401,236.71)	(5,251,050.72)	-
1	108.66	ACCUM DEPR - Distribution URD Conduit	(136,103.78)	(128,785.92)	-
1	108.67	ACCUM DEPR - Distribution URD Conductor	(563,151.27)	(553,907.99)	-
1	108.68	ACCUM DEPR - Distribution Line Transform	(4,625,057.68)	(4,375,955.19)	-
1	108.69	ACCUM DEPR - Distribution Services	(2,741,195.61)	(2,653,885.94)	-
1	108.7	ACCUM DEPR GEN PL-STRUCTURES	(479,237.05)	(450,431.21)	(428,393.59)
1	108.71	ACCUM DEPR-GP-OFF FURN	(363,057.41)	(535,326.03)	(454,333.95)
1	108.72	ACCUM DEPR GP TRANSP EQUIPMENT	(2,604,073.51)	(2,522,769.69)	(2,369,946.51)
1	108.73	ACCUM DEPR GP STORES EQUIPMENT	(1,402.71)	(1,096.32)	(848.76)
1	108.74	ACCUM DEPR GP TOOL,SHOP,GARAGE	(59,912.98)	(62,188.25)	(56,746.42)
1	108.75	ACCUM DEPR GP LAB EQUIPMENT	(39,261.33)	(43,180.93)	(37,471.01)
1	108.76	ACCUM DEPR GP POWER EQUIPMENT	(58,438.92)	(48,002.61)	(50,305.06)
1	108.77	ACCUM DEPR GP COMMUN EQUIPMENT	(87,319.50)	(121,338.91)	(111,151.85)
1	108.78	ACCUM DEPR GP MISC EQUIPMENT	(54,389.30)	(47,262.05)	(40,481.45)
1	108.8	RETIREMENT WORK IN PROGRESS	64,576.48	244.72	47,225.66
1	108.81	RETIREMENT WIP-OVERHEAD	-	-	-
1	108.9	ACCUM DEPR - Distribution Meters	(2,037,226.85)	(2,461,849.77)	(2,259,709.02)
1	108.91	ACCUM DEPR - Distribution Cust Premise	-	-	-
1	108.92	ACCUM DEPR - Distribution Lease Prop	-	-	-
1	108.93	ACCUM DEPR - Distribution Lighting	181,656.32	225,091.53	(170,068.29)
1	111.0	ACCUM PROV-AMORT ELEC PLANT	-	-	-
1	114.0	ELECTRIC PLANT ACQUISITION ADJ	5,776,877.84	5,776,877.84	5,776,877.84
1	115.0	ACCUM PROV FOR AMORT OF PLANT AC	(3,408,296.53)	(3,214,943.05)	(3,021,589.57)
1	121.1	NON-UTILITY - DBS	-	-	-
1	123.1	PATRON CAPITAL-ASSOC ORGANIZ	1,327,196.12	1,278,943.40	1,192,819.98
1	123.11	INVESTMENT - SUBSIDIARY COMPANY	-	-	-
1	123.12	INVEST IN SUBSID. CO - NOTES	-	-	-
1	123.13	G & T CAPITAL CREDIT	-	-	-
1	123.14	G&T CAPITAL CREDITS - Sunflower	6,122,716.38	5,190,428.22	4,394,522.17
1	123.17	G&T CAPITAL CREDITS - MKEC	10,789,942.66	11,003,757.77	11,217,572.87
1	123.21	SUBS TO CAP TERM CERT-CFC	-	-	-
1	123.22	INVEST CAP TERM CERT-CFC	-	-	-
1	123.23	OTHER INVEST-ASSOC ORGANIZATIONS	-	-	-
1	123.24	INVESTMENT IN ASSOC ORG - MKEC	366,826.02	366,826.02	366,826.02
1	124.0	OTHER INVESTMENTS	-	-	-
1	124.1	OTHER INVEST-ERC LOANS	-	-	-
1	124.2	INVEST-DBS LOANS	-	-	-
1	124.3	OTHER INV-FED ECON DEV LOANS	-	-	-
1	124.4	OTHER INV- NON-FED ECON DEV LOAN	-	-	-
1	128.0	RESTRICT FUNDS-DEFERRED COMP	-	-	-
1	131.1	CASH-GENERAL FUND-1ST STATE BANK	14,596,446.18	12,694,331.30	15,684,344.45
1	131.11	CASH GEN FUND-CITIZENS NATIONAL	27,871.73	123,881.42	33,313.14
1	131.12	CASH-FIRST NATIONAL - BIRD CITY	-	-	-
1	131.13	CASH-GENERAL-ECON DEV FUND	-	-	-
1	131.14	CASH-GEN-ECON DEV NON-FED REV LN	-	-	-
1	131.15	CASH - HDQ ESCROW	-	-	-
1	131.16	CASH-GEN FUND-FIRST STATE-CAP CR	-	-	-
1	131.18	CASH-SECURITY STATE BK S-125	-	-	-
1	131.19	CASH-FIRST STATE BK S-125	-	-	-
1	131.2	CASH CONST FUND-TRUSTEE	-	-	-
1	131.4	TRANSFER OF CASH	-	-	-
1	131.99	Cash - Cash Clearing	-	-	-
1	134.0	SPECIAL DEPOSITS	-	-	-
1	135.0	WORKING FUNDS	500.00	500.00	400.00
1	136.0	TEMPORARY CASH INVESTMENTS	-	-	-
1	141.0	NOTES RECEIVABLE (LINE EXTENSIONS)	14,325.65	17,006.05	15,513.37
1	141.1	NOTES RECEIVABLE (PRE-2017 LINE EXT)	1,108,993.66	-	-
1	142.1	CUSTOMER A/R-ELECTRIC	2,254,077.21	2,244,477.62	2,983,016.86
1	142.2	SALES- NT, HERN, KINDER, MURFIN	439,649.89	351,509.09	9,607.69
1	142.3	CONS SALES-ER- UNBILLED	-	-	-
1	142.99	CLEARING FOR OA TO EL	(2,801.61)	-	(8.07)
1	143.1	OTHER ACCOUNTS RECEIVABLE	23,890.58	42,607.81	11,106.34

Div	Account	Description	2024	2023	2022
1	143.11	OTHER A/R INSURANCE,BONDS,ETC	-	-	-
1	143.2	ENERGY ASSIST PROG SRS	22,969.97	-	-
1	143.3	OTHER A/R - FEMA	-	-	-
1	143.31	A/R EMPLOYEES OTHER	-	-	-
1	143.33	OTHER A/R - BASE Grant	-	565,245.00	-
1	143.4	OTHER A/R EMPLOYEE 401K	-	-	-
1	143.5	A/R EMPLOYEE NRECA LOANS	-	-	-
1	143.8	A/R - HVAC In progress	-	-	-
1	143.9	OTHER A/R - WESTERN	-	4,660.31	167,573.30
1	143.91	OTHER A/R- MISC	63,681.13	66,908.21	96,962.10
1	143.98	A/R OTHER - P/L ELEC	-	-	-
1	143.99	34.5 LINE MAINTENANCE TO MKEC	-	-	-
1	144.1	ACC PROV-UNCOLL CONS ACCTS	(12,222.84)	(13,673.01)	(79,580.01)
1	144.4	ACC PROV-OTHER UNCOL ACCOUNTS	-	-	-
1	145.0	NOTES REC ASSOC COMPANIES	-	-	-
1	154.0	MATERIALS & SUPPLIES-ELECTRIC	-	-	-
1	154.1	ACCT'S REC CLEARING	-	-	17,626.00
1	155.0	MERCHANDISE	-	-	-
1	155.1	MERCHANDISE-EMPLOYEES	-	-	-
1	155.11	MDSE-LAWN MOWERS	-	-	-
1	155.15	MERCHANDISE - REPAIR PARTS	-	-	-
1	155.21	MDSE - QUARTZ ELEMENTS	-	-	-
1	155.3	MDSE - LAWNMOVER (MULCHER)	-	-	-
1	155.31	MDSE - CORDLESS TRIMMERS	-	-	-
1	155.4	MDSE-SOLAR PUMPS	-	-	-
1	155.5	MDSE-WATER HEATERS	-	-	-
1	155.51	MDSE- WATER SOFTENERS	-	-	-
1	155.52	MDSE- REVERSE OSMOSIS	-	-	-
1	155.6	MDSE-BAR-B-QUE GRILLS	-	-	-
1	155.7	MDSE-PICTURE/HEATERS	-	-	-
1	155.71	MDSE - UNDERDESK HEATERS	-	-	-
1	155.8	MDSE-DISTILLERS	-	-	-
1	155.9	MDSE-SHOP HEATERS	-	-	-
1	155.99	MDSE - HEATPUMP	-	-	-
1	163.0	STORES EXPENSE UNDISTRIBUTED	-	-	13.12
1	165.1	PREPAYMENTS-INSURANCE	-	-	-
1	165.2	OTHER PREPAYMENTS	-	-	-
1	165.3	PREPAID LIABILITY INSURANCE	-	-	-
1	165.4	PREPAID WORKERS' COMP INSURANCE	-	-	-
1	171.1	INTEREST & DIVIDEND RECEIVABLE	-	-	-
1	171.11	INTEREST & DIVIDEND REC-CTC'S	-	-	-
1	171.12	INTEREST REC- DBS	-	-	-
1	173.0	UNBILLED REVENUE	34,462.00	(228,015.37)	(357,477.05)
1	173.02	UNBILLED REVENUE - WVE PCA	-	283,835.68	2,065,487.03
1	175.0	LIFE INSURANCE-CSV	-	-	-
1	181.0	UNAMORTIZED LOAN EXPENSE	-	-	-
1	183.1	PRELIM SURVEY & INVEST CHGS	-	-	-
1	183.2	Deferred Debit - Concordia Office	-	-	-
1	184.1	TRANSP CLEARING-CONST TRUCKS	-	-	-
1	184.11	TRANSP CLEARING-MAINT TRUCKS	-	-	-
1	184.12	TRANSP CLEARING-CARS	-	-	-
1	184.15	TRANSP CLEARING - DBS VAN	-	-	-
1	184.33	TRANSP CLEARING-GAIN/LOSS	-	-	-
1	186.0	MISC DEFERRED DEBITS - MKEC Rate	-	5,293.35	10,586.67
1	186.1	MISC DEFERRED DEBITS -MKEC 34.5	8,228.41	10,228.84	8,407.09
1	186.11	MISC DEFERRED DEBIT-NRECA	-	-	-
1	186.12	MISC DEF DEBIT-GIS MAPPING	3,576.07	5,960.11	-
1	186.15	MISC DEF DR-FEMA 4230	33,510.00	-	-
1	186.2	DEF DEBIT - 2017 Cost of Service Study	-	12,934.37	28,455.77
1	186.25	MISC DEFERRED DEBIT	-	-	8,344.15
1	186.3	DEFERRED DEBIT-CLEVEST ANNL MTCE/SUPPORT	11,330.87	10,522.26	10,137.22
1	186.35	DEFERRED DEBIT-QUEST SOFTWARE	-	719.83	1,953.91
1	186.4	DEF DEBIT - Cold Weather Event - Retail	-	-	-
1	189.0	UNAMORTIZATION OF LOSS ON REAQUIRED DEBT	1,916,649.90	2,039,643.42	2,162,636.94
1	200.1	MEMBERSHIPS ISSUED	-	-	-
1	201.1	PATRONS CAPITAL CREDITS	(20,739,689.33)	(18,900,454.57)	(17,007,119.75)
1	201.11	G & T CAPITAL CREDITS	(24,487,509.36)	(21,360,789.33)	(18,849,347.97)
1	201.2	PATRONAGE CAPITAL ASSIGNABLE	(4,706,123.21)	(4,794,096.49)	(5,244,954.27)
1	208.0	DONATED CAPITAL	(150.04)	(150.04)	(408.84)
1	208.1	DONATED CAPITAL CREDITS	(33,696.34)	(25,757.41)	(31,479.99)

Div	Account	Description	2024	2023	2022
1	208.2	RETAINED PATRON CAPITAL CREDIT	(821,526.26)	(709,777.87)	(611,832.59)
1	208.3	DONATED CAPITAL - RUS GRANT FUND	-	-	-
1	214.16	LONG TERM DEBT-OTHER ECON DEVEL	-	-	-
1	214.17	REA NOTES EXEC-ECON DEVELOPMENT	-	-	-
1	216.1	UNAPPR. UNDIST. SUBS EARNINGS	-	-	-
1	217.1	PATRONAGE CAPITAL - RETIRED NO CHECK	(108,276.54)	(89,772.09)	(89,907.80)
1	219.1	OPERATING MARGINS	-	-	-
1	219.2	NONOPERATING MARGINS	-	-	-
1	219.21	Non-Op Margins - MKEC CC	-	-	-
1	219.3	OTHER MARGINS	-	-	-
1	224.1	LONG-TERM DEBT-REA CON LOAN CONT	-	-	-
1	224.11	OTHER L-TERM DEBT SUBSCRIPT	-	-	-
1	224.12	OTHER LONG TERM DEBT-NRECA	-	-	-
1	224.14	Other Long Term Debt - FSB PPP Loan	-	-	-
1	224.18	OTHER LONG TERM DEBT - GRANT FND	-	-	-
1	224.2	REA LOAN CONTRACT-CONST-DEBIT	-	-	-
1	224.3	L-TERM DEBT CONST-NOTES EXEC	-	-	-
1	224.31	L-TERM DEBT CONS-COBANK-NOTES EX	-	-	-
1	224.32	L-TERM DEBT CONS-CFC-NOTES EXEC	(47,570,022.47)	(47,276,963.12)	(50,928,487.18)
1	224.33	L-TERM DEBT-CONST-FFB LOAN	-	-	-
1	224.34	LTD - CFC	-	-	-
1	224.4	REA NOTES EXEC-CONST DEBIT	-	-	-
1	224.41	COBANK-NOTES EX-CONST DEBIT	-	-	-
1	224.42	CFC-NOTES EX-CONST DEBIT	-	-	-
1	224.5	INTEREST DEF-REA CONSTRUCTION	-	-	-
1	224.6	ADV PAYMTS-UNAPPL-LONG TERM DEBT	-	-	-
1	231.0	NOTES PAYABLE	-	-	-
1	231.1	NOTES PAYABLE-CFC	-	-	-
1	231.2	NOTES PAYABLE-FIRST STATE BANK	-	-	-
1	231.3	NOTES PAYABLE-COBANK	-	-	-
1	232.1	ACCOUNTS PAYABLE-GENERAL	-	(0.23)	-
1	232.11	GEN A/P - PURCHASED POWER	(1,465,232.83)	(1,405,252.73)	(1,323,100.77)
1	232.12	NOTE PAYABLE TO CFC - BRIDGE LOAN	-	-	-
1	232.2	OTHER LIAB - P/L Elec	(1,545.94)	-	-
1	232.3	ACCOUNT PAYABLE - MKEC	-	-	-
1	232.99	UNVOICED MATERIAL	-	-	-
1	233.0	NOTE PAYABLE TO ASSOC COMPANY	-	-	-
1	233.1	NOTE PAYABLE TO CFC	(3,017,831.20)	(1,886,466.20)	-
1	233.11	NOTE PAYABLE TO CFC - BRIDGE LOA	-	-	-
1	233.12	NOTE PAYABLE TO CFC - BRIDGE LOAN	-	-	-
1	235.0	CUSTOMER DEPOSITS	(555,671.28)	(578,091.72)	(590,209.18)
1	235.1	CUSTOMER DEPOSITS - PBURG DEVELOPMENT	-	-	-
1	236.1	ACCRUED PROPERTY TAXES	(621,792.11)	(561,643.74)	(581,677.91)
1	236.2	ACC FEDERAL TAX UNEMPLOYMENT	-	-	-
1	236.3	ACCRUED SS-FICA	-	-	-
1	236.4	ACCRUED STATE UNEMPLOYMENT TAX	-	-	-
1	236.5	ACCRUED STATE SALES TAX-CONSUMER	(65,339.22)	(67,399.07)	(77,152.26)
1	236.51	ACCRUED STATE SALES TAX-OTHER	-	-	-
1	236.52	ACCRUED STATE COMP USE TAX	(1,725.04)	(100.20)	(596.24)
1	236.53	ACCRUED FRANCHISE TAX	(341,244.30)	(363,264.80)	(402,964.69)
1	236.54	ACCRUED CITY TAX - NORTON	-	-	-
1	237.0	ACCRUED INTEREST	(12.12)	-	-
1	237.1	INT ACCRUED-REA CONSTR OBLIG	-	-	-
1	237.11	INT ACCR - L-TERM DEBT - FFB	-	-	-
1	237.14	INT ACCRUED - OTHER LTD - FSB PPP	-	-	-
1	237.2	INT ACCRUED-COBANK-SUPPL LOAN	-	-	-
1	237.21	ACCRUED INT- COBANK LINE OF CRED	-	-	-
1	237.3	ACCRUED INTEREST PAYBLE-NRECA	-	-	-
1	237.4	INT ACCRUED - OTHER LTD -CFC	(176,016.72)	(171,959.44)	(177,097.00)
1	237.41	ACCRUED INT- CFC LINE OF CREDIT	-	-	-
1	238.99	PATRONAGE CAPITAL PAYABLE	-	(746,620.00)	-
1	241.1	TAX COLLECTIONS PAYABLE-FEDERAL	-	-	-
1	241.2	TAX COLLECTIONS PAYABLE-STATE	-	-	-
1	242.0	ACCRUED PAYROLL	-	-	-
1	242.2	Accrued Labor	-	-	-
1	242.3	ACCRUED EE VACATION & HOLIDAYS	-	-	-
1	242.31	ACCRUED EE SICK	-	-	-
1	242.4	ACCRUED INSURANCE	-	-	-

Div	Account	Description	2024	2023	2022
1	242.5	EMPLOYEE ASSISTANCE FUND	-	-	-
1	242.51	Other Current & Accrued Liabilities	(434,251.69)	-	-
1	242.6	ACCRUED INS - EMPLOYEE	-	-	-
1	242.7	ACCRUED INS - R AND D	-	-	-
1	252.0	CUSTOMER ADVANCES FOR CONSTR	-	-	-
1	253.0	OTHER DEFERRED CREDITS	-	-	-
1	253.1	ODC-PREPAID NON-DOM CUST.CHG	-	-	-
1	253.2	MISC DEFERRED CREDIT	-	-	-
1	253.3	NON-DOMESTIC MVL'S	-	-	-
1	254.1	ODC-IRRIGATION HP PAYMENTS	-	-	-
1	301.0	ORGANIZATION	-	-	-
1	350.0	LAND & RIGHTS-TRANSMISSION PLANT	54,791.39	54,791.39	54,791.39
1	352.0	STRUCTURE/IMPROVEMENT-TRANS LINE	736,200.27	676,938.86	676,938.86
1	353.0	STATION EQUIP-TRANSMISSION PLANT	7,587,967.68	7,196,937.91	7,196,937.91
1	355.0	POLE & FIXTURES	10,460,992.93	10,335,450.65	10,195,167.12
1	356.0	TR PLT OH COND & DEVICES	8,233,083.12	8,167,391.19	8,086,764.36
1	358.0	UNDERGROUND CONDUCTORS/DEVICES	3,706.44	3,706.44	3,706.44
1	360.0	DIST PLANT-LAND & RIGHTS	57,768.90	57,517.90	57,517.90
1	361.0	STRUCTURES/IMPROVEMENTS- DISTR	168,362.56	171,037.08	171,037.08
1	362.0	DIST PLT STATION EQUIPMENT	6,411,005.78	6,506,056.11	6,506,056.11
1	364.0	DIST PLT-POLES,TOWERS & FIXTURES	23,400,646.38	22,626,020.68	21,722,974.61
1	365.0	DIST PLT OH COND & DEVICES	7,565,882.46	7,548,853.47	7,503,733.07
1	366.0	UNDERGROUND CONDUIT	436,190.62	434,710.02	422,669.02
1	367.0	DIST PLT UG CONDUCTOR & DEVICES	1,022,023.51	994,784.86	903,694.70
1	368.0	DIST PLT LINE TRANSFORMERS	12,718,919.85	12,537,396.89	10,999,424.57
1	369.0	DIST PLT SERVICES	3,373,244.26	3,300,489.40	3,189,871.65
1	370.0	DIST PLANT METERS	6,377,582.27	4,361,725.87	3,737,353.65
1	370.1	DIST PLANT METERS - AMI-AL Meters	237,712.46	1,155,464.00	1,289,433.03
1	371.0	DIST PLT INSTALL ON CUST PREMISE	-	-	-
1	372.0	LEASE PROPERTY ON CUST PREMISE	-	-	-
1	373.0	STREET LIGHTING & SIGNAL SYSTEM	2,545,080.63	1,939,883.81	1,778,754.33
1	389.0	GEN PLT LAND & RIGHTS	93,348.24	93,348.24	93,348.24
1	390.0	GEN PLT STRUCTURE & IMPROVEMENTS	2,127,089.70	1,432,895.78	1,081,433.47
1	391.0	GEN PLT OFF FURN & FIXTURES	284,711.71	430,139.24	405,575.88
1	391.1	GEN PLT System Software	257,010.52	254,940.27	209,305.49
1	391.2	GEN PLT Office Furnishings & Equipment	118,582.79	118,582.79	118,582.79
1	392.0	GEN PLT TRANSPORTATION EQUIPMENT	4,443,807.97	3,786,171.66	3,490,546.32
1	392.1	GEN PLT TRANSPORATATION EQUIP - PICKUPS	510,192.68	417,161.79	-
1	392.2	GEN PLT TRANSPORATATION EQUIP - TRAILERS	193,959.29	182,730.91	176,540.96
1	392.3	GEN PLT TRANSPORATATION EQUIP - CARS	-	-	-
1	393.0	GEN PLANT STORES EQUIPMENT	11,426.76	6,191.09	6,191.09
1	394.0	GEN PLT TOOL & SHOP EQUIP	109,410.83	113,439.66	111,420.56
1	395.0	GEN PLT LAB EQUIPMENT	134,017.35	103,122.22	91,844.89
1	396.0	GEN PLT POWER OPERATED EQUIPMENT	286,699.89	277,900.60	189,180.66
1	397.0	GEN PLT COMMUNICATION EQUIPMENT	65,816.75	109,048.74	109,048.74
1	397.1	GEN PLT Towers & Station Equipment	125,284.38	125,284.38	112,825.46
1	398.0	GEN PLT MISC EQUIPMENT	118,484.94	101,700.83	101,700.83
1	399.9	ACCOUNT RECEIVABLE CLEARING	-	-	-
1	403.5	DEPR EXPENSE-TRANSMISSION PLANT	693,876.92	686,578.33	677,784.90
1	403.6	DEPR EXPENSE-DISTRIBUTION PLANT	2,519,731.17	2,267,151.49	2,123,403.67
1	403.7	DEPR EXPENSE-GENERAL PLANT	145,887.37	156,308.66	151,276.97
1	405.6	DEPR EXPENSE-DISTRIBUTION PLANT	-	-	-
1	408.1	TAXES-PROPERTY	-	-	-
1	408.2	TAXES-FEDERAL UNEMPLOYMENT	-	-	-
1	408.3	TAXES-FICA	-	-	-
1	408.4	TAXES-STATE UNEMPLOYMENT	-	-	-
1	408.5	TAXES-LOCAL INTANGIBLE	-	-	-
1	408.7	OTHER TAXES	-	-	-
1	409.2	INCOME TAX-OTHER INCOME & DEDUCT	-	-	-
1	415.0	REVENUES FROM MDSING & JOBBING	-	(252.00)	(200.00)
1	415.1	REVENUE FROM OUTSIDE WIRING	-	-	-
1	415.2	REVENUE FR HEAT PUMPS/WH/MISC	-	-	(158.20)
1	415.3	REVENUE FROM SOLAR	-	(2,115.00)	-
1	415.9	REVENUE FROM CONTRACT WORK	(30,394.21)	-	-
1	416.0	COST OF MDSE & JOBBING	-	999.32	983.47
1	416.1	EXPENSE FROM OUTSIDE WIRING	-	-	-
1	416.2	EXPENSE FR HEAT PUMPS/WH/MISC	-	-	-
1	416.21	HVAC LABOR	-	-	-
1	416.3	EXPENSE FROM SOLAR	-	-	-
1	416.9	EXPENSE FOR CONTRACT WORK	16,206.30	-	-
1	417.0	REVENUE FR DBS (NON-UTILITY)	-	-	-
1	417.1	EXPENSE FROM DBS (NON-UTILITY)	-	-	-
1	418.1	EQUITY EARNINGS OF SUBSIDIARY CO	-	-	-
1	419.1	INTEREST & DIVIDEND INCOME	(12,637.50)	(2,317.94)	(1,280.74)
1	419.11	INTEREST & DIVIDEND INCOME-CTC'S	-	-	-
1	419.12	INTEREST INCOME-ERC NOTES	-	-	-
1	419.13	INTEREST INCOME-NRUCFC	-	-	-

Div	Account	Description	2024	2023	2022
1	419.14	INTEREST & DIVIDEND INCOME - DBS	-	-	-
1	421.0	MISC NON-OPERATING INCOME	-	-	-
1	421.1	GAIN ON DISPOSITION OF PROPERTY	(25,425.00)	(18,700.00)	(19.50)
1	421.2	LOSS ON DISPOSITION OF PROPERTY	-	4,677.70	-
1	423.0	G & T CAPITAL CREDITS	(1,061,351.85)	(905,744.42)	(1,177,845.56)
1	424.0	OTHER CAPITAL CREDITS	(112,413.40)	(196,675.50)	(208,498.13)
1	425.0	MISCELLANEOUS AMORTIZATION	193,353.48	193,353.48	193,353.48
1	426.1	MISC INCOME DEDUCTIONS	-	-	-
1	426.2	LIFE INSURANCE	-	-	-
1	426.4	EXP FOR CIVIC,POLITICAL ACTIVITY	-	-	-
1	426.5	MISC INCOME DEDUCTIONS	-	-	-
1	426.6	INCOME DEDUCTION-RATE STUDY	-	-	-
1	427.1	INTEREST ON REA CONSTR LOAN	-	-	-
1	427.11	INT EXP - L-TERM DEBT - FFB LOAN	-	-	-
1	427.14	INT EXP - LTD - FSB PPP LOAN	-	-	-
1	427.2	INTEREST ON OTHER LTD-COBANK	-	-	-
1	427.3	INTEREST ON NRECA BENEFIT PLANS	-	-	-
1	427.4	INTEREST ON OTHER LTD - CFC	2,075,403.57	2,046,720.48	1,941,359.89
1	428.0	AMORTIZATION OF LOAN EXPENSE	-	-	-
1	428.1	AMORTIZATION LOSS ON REAQUIRED DEBT	122,993.52	122,993.52	122,993.52
1	430.0	INTEREST ON DEBT TO ASSOC. COMP	132,010.17	31,589.26	10,352.59
1	431.0	OTHER INTEREST EXPENSE	28,065.79	28,013.08	1,217.15
1	435.1	CUM EFFECT - ACCT PRINCIPLE CHG	-	-	-
1	440.0	REVENUE - UNBILLED	(34,462.00)	-	19,073.00
1	440.01	REVENUE - UNCOLLECTED ECA	70,676.63	(129,461.68)	128,177.19
1	440.02	REVENUE - UNBILLED WVE PCA	419,395.37	1,781,651.35	1,890,787.28
1	440.1	RESIDENTIAL	(13,601,641.00)	(13,838,461.37)	(15,122,973.36)
1	440.11	RESIDENTIAL/FARM - NON COMM	-	-	-
1	440.12	RES SALES-IDLE SERVICE	-	-	-
1	440.13	NON-DOMESTIC	-	-	-
1	440.14	MERCURY VAPOR LIGHTS - RDS	-	-	-
1	440.15	MERCURY VAPOR LIGHTS - SM COMM	-	-	-
1	440.16	RDS-MVL'S NON-DOMESTIC	-	-	-
1	440.2	RURAL DOMESTIC	-	-	-
1	440.21	NON-DOMESTIC - MONTHLY	-	-	-
1	440.3	RES SALES-TOWN & VILLAGES	-	-	-
1	441.0	IRRIGATION SALES	(263,465.49)	(270,215.40)	(292,405.08)
1	442.1	GENERAL SERVICE SMALL	(3,725,968.19)	(3,906,094.67)	(4,327,238.17)
1	442.11	NON-DOMESTIC	(7,727.57)	(7,224.85)	(4,143.94)
1	442.2	OIL WELL	(1,430,384.86)	(1,609,187.98)	(1,840,645.52)
1	442.21	LARGE POWER-REGULAR SALES	(4,074,098.29)	(1,205,411.35)	-
1	442.3	GENERAL SERVICE MEDIUM	(4,513,163.23)	(4,686,503.59)	(5,464,192.35)
1	442.4	GENERAL SERVICE LARGE	(5,150,761.09)	(6,069,782.69)	(8,623,079.39)
1	442.5	LARGE INDUSTRIAL	-	-	-
1	444.0	STREET LIGHTS SALES	(464,622.65)	(473,081.95)	(496,979.69)
1	445.0	MUNICIPAL	(1,724,343.39)	(1,746,178.58)	(1,899,256.26)
1	447.2	SALES FOR RESALE-	-	-	-
1	447.3	SALES FOR RESALE - HILL CITY	-	-	-
1	450.0	FORFEITED DISCOUNTS	(48,130.35)	(48,099.12)	(58,712.91)
1	451.0	MISC SERVICE REVENUES	(107,266.09)	(98,423.57)	(108,564.51)
1	451.1	MISC SERVICE REVENUE-SOLAR PUMPS	-	-	-
1	454.0	RENT FROM ELECTRIC PROPERTY	(11,245.16)	(11,623.16)	(11,245.16)
1	454.1	RENT INCOME	-	-	-
1	456.0	OTHER ELECTRIC REVENUE	(1,001,682.47)	(1,047,832.33)	(1,169,348.33)
1	499.99	MARGINS	-	-	-
1	555.0	PURCHASED POWER	18,033,745.01	16,506,374.42	20,656,495.78
1	555.1	PURCHASED POWER-COGENERATION	-	-	-
1	555.2	PURCHASED POWER-WHSE-CITY OF NT	-	-	-
1	557.0	OTHER EXPENSES	-	-	-
1	562.0	STATION EXPENSE-TRANS EXPENSES	183,435.48	164,566.09	169,778.58
1	563.0	OVERHEAD LINE EXPENSE-TRANS EXP	262,912.43	236,103.41	246,658.45
1	570.0	MAINTENANCE-STATION EQ-TRANS EXP	-	101.01	-
1	571.0	MAINT OVERHEAD LINES-TRANS	180,403.02	188,768.96	210,005.18
1	580.0	OPERATION SUPERVISION & ENGINEER	352,708.18	221,868.10	150,789.73
1	580.1	STEVE CHRISTY TIME @ BIRD CITY	-	-	-
1	582.0	STATION EXPENSE-DIST PLANT	252,220.75	271,193.23	232,148.03
1	583.0	OVERHEAD LINE EXPENSES-DIST PL	1,456,270.57	1,062,210.24	1,225,518.39
1	583.1	OH LINE EXPENSE-STANDBY	89,604.32	178,402.14	186,694.28
1	583.2	OH LINE EXPENSE - LIGHT DUTY	-	-	-
1	584.0	UNDERGROUND LINE EXPENSE	157,297.93	173,484.14	177,654.83

Div	Account	Description	2024	2023	2022
1	585.0	STREET LIGHT & SIGNAL EXPENSE	36,205.54	36,785.98	114,224.80
1	586.0	METER EXPENSES	289,812.37	156,355.96	223,116.93
1	586.1	TURTLE METERING	-	-	-
1	587.0	CONSUMER INSTALLATION EXPENSE	(2,231.52)	14,908.64	(2,504.55)
1	587.1	LABOR ON SCHNEIDER HEAT PUMP	-	-	-
1	588.0	MISCELLANEOUS DISTRIBUTION EXP	42,430.76	21,943.87	59,705.56
1	589.0	RENTS	-	-	-
1	590.0	MAINTENANCE SUPERVISION,ENGINEER	177,432.12	125,215.39	96,461.81
1	590.1	SUPERVISION OF BIRD CITY	-	-	-
1	592.0	MAINTENANCE OF STATION EQUIPMENT	-	-	233.74
1	593.0	MAINTENANCE OVERHEAD LINES	181,214.88	290,328.24	306,757.10
1	593.1	MAINT OVERHEAD LINES-LOAD MGMT	-	-	-
1	593.2	MAINT PHASE CONVERTERS	-	-	-
1	593.3	MAINT OH LINES - TREE TRIMMING	42,233.77	37,691.54	31,845.35
1	593.31	MAINT OH LINES - TREE TRM, CONTR	517,206.42	470,872.74	357,735.12
1	593.4	MAINT OH LINES - MUTUAL AID	-	-	-
1	594.0	MAINT OF UNDERGROUND LINES	9,661.03	20,733.81	5,377.66
1	595.0	MAINT LINE TRANSFORMERS	68,643.03	135,257.64	4,277.63
1	596.0	MAIN STREET LITE & SIGNAL SYSTEM	-	-	-
1	597.0	MAINTENANCE OF METERS	-	-	-
1	597.1	MAINT OF METERS-FIELD TEST	-	-	-
1	598.0	MAINT OF MISC DISTRIBUTION PLANT	-	-	54.26
1	901.0	SUPERVISION-CUSTOMER ACCOUNTS	-	-	-
1	902.0	METER READING EXPENSE	22,102.39	16,375.36	17,215.85
1	903.0	CONSUMER RECORDS-COLLECTION EXP	917,882.45	814,272.39	758,193.35
1	903.1	CUSTOMER RECORDS-DELINQ ACCOUNTS	-	-	-
1	903.2	CUSTOMER RECORDS-COLL-DISC TRIPS	-	-	-
1	903.3	CUSTOMER RECORDS-RECONN-REG HOUR	-	-	-
1	903.4	CUSTOMER RECORDS-RECON-O.T. HRS	-	-	-
1	904.0	UNCOLLECTIBLE ACCOUNTS	(9,107.91)	(49,665.26)	54,304.40
1	907.0	SUPERVISION EXPENSE	-	-	-
1	908.0	CUSTOMER ASSISTANCE EXPENSE	388,372.68	289,424.26	224,017.01
1	908.1	CUSTOMER ASSIST EXPENSE-LOANS	-	-	-
1	908.2	CUSTOMER ASSIST EXP-ER AUDITS	-	210.91	2,304.78
1	908.3	CUSTOMER ASSIST-LOAD RESEARCH	-	-	-
1	908.4	CUST ASSIST-RES LOAD MGMT	-	-	-
1	908.5	CUST ASSIST-OIL	-	-	-
1	909.0	INFO & INSTRUCTIONAL ADV EXPENSE	112,586.83	127,373.10	124,654.10
1	910.0	MISC CUST SERV & INFO EXPENSE	26,140.38	20,189.68	28,092.84
1	912.0	DEMONSTRATING & SELLING EXPENSE	-	-	-
1	920.0	ADMINISTRATIVE, GENERAL SALARIES	1,356,601.00	1,525,299.16	1,634,212.49
1	921.0	OFFICE SUPPLIES & EXPENSES	191,934.22	199,264.83	214,072.59
1	923.0	OUTSIDE SERVICES EMPLOYED	138,064.91	126,496.64	91,269.84
1	923.1	LEGAL NOTICES	-	-	73.60
1	924.0	PROPERTY INSURANCE	-	-	-
1	925.0	INJURIES AND DAMAGES	149,313.08	118,167.82	124,606.25
1	926.1	EMPLOYEE HOSPITAL DEDUCTIBLE	-	-	-
1	926.11	EMPLOYEE BENIFITS - DRUG CO-PAY	-	-	-
1	926.12	EMPLOYEE BENIFITS- ROUTINE PHY	935.00	2,475.00	320.00
1	926.13	EMPLOYEE BENEFITS - WELL BABY CA	-	-	-
1	926.14	EMPLOYEE BENEFIT -INPATIENT HOSP	-	-	-
1	926.15	EMPLOYEE BENEFIT-INPATIENT SURGY	-	-	-
1	926.2	EMPLOYEE PENSION & BENEFITS	17,961.34	65,412.99	63,596.84
1	926.26	EMPLOYEE BENEFITS - WELLNESS	9,671.03	8,932.82	9,579.64
1	927.0	FRANCHISE REQUIREMENTS	-	-	-
1	928.0	REGULATORY COMMISSION EXPENSES	6,547.78	20,360.10	23,495.92
1	928.1	REGUL COMM EXPENSE-DKT 115-379-U	-	-	-
1	930.1	GENERAL ADVERTISING EXPENSE	10,525.07	10,464.50	9,820.34
1	930.2	MISCELLANEOUS GENERAL EXPENSE	208,142.28	157,911.48	130,313.60
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	94,383.28	106,046.17	91,061.38
1	930.22	MISC GEN EXPENSE-DIRECTOR FEES	68,004.30	75,716.84	68,422.14
1	930.23	MISC GEN EXP-DIRECTOR FEES-O.MTG	58,108.47	57,021.32	46,605.90
1	930.3	MISC GENERAL EXPENSE-DONATIONS	24,670.38	21,701.16	21,723.04
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	36,735.84	36,946.71	24,770.59
1	932.0	MAINTENANCE OF GENERAL PLANT	116,679.40	95,690.46	85,314.27
1	998.0	SUSPENSE DEBIT	4,706,123.21	4,794,096.49	5,244,954.27
1	999.0	SUSPENSE CREDIT	-	-	-
1	999.99	PAYROLL CLEARING ACCOUNT	-	-	-

EXHIBIT 7

Payroll Journal
2022-2024

Mid-Kansas Division

Payroll/Labor
Labor Comparison By GL - MKEC division only (div 1)

GL Div	GL Acct	GLDescription	2022		2023		2024	
			Hours	Labor Amount	Hours	Labor Amount	Hours	Labor Amount
1	107.2		18,966.00	882,899.95	26,029.00	1,264,703.34	23,886.46	1,210,172.01
1	107.21	CONST WIP-OVERHEAD	645.75	39,878.96	1,215.75	74,570.18	1,221.25	62,489.01
	107.3	CONST WK PROGRESS-SPECIAL	2.00	111.80				
1	108.8	RETIREMENT WORK IN PROGRESS	3,997.00	182,934.50	4,073.00	195,656.43	3,761.85	186,216.33
1	143.9	OTHER A/R - WESTERN	136.50	6,526.70	24.00	1,237.58	21.00	1,112.87
1	163.0	STORES EXPENSE UNDISTRIBUTED	2,261.75	86,908.91	2,235.75	90,101.78	2,173.21	90,861.37
1	184.1	TRANSP CLEARING-CONST TRUCKS	282.50	13,288.74	168.00	8,332.93	6.00	303.65
1	184.11	TRANSP CLEARING-MAINT TRUCKS	64.00	3,069.90	60.50	3,004.48	8.00	426.81
1	186.0	MISC DEFERRED DEBITS - MKEC Rate						
1	416.0	COST OF MDSE & JOBBING	9.00	415.91	6.50	320.17		
1	416.9						57.83	3,007.79
1	562.0	STATION EXPENSE-TRANS EXPENSES	352.00	15,383.74	392.75	18,018.32	341.25	15,660.20
1	563.0	OVERHEAD LINE EXPENSE-TRANS EXP	16.00	756.69	13.50	681.71	42.72	2,217.12
1	570.0	MAINTENANCE-STATION EQ-TRANS EXP			1.00	51.18		
1	571.0	MAINT OVERHEAD LINES-TRANS	1,001.50	46,747.67	970.25	47,077.71	803.41	40,113.67
1	580.0	OPERATION SUPERVISION & ENGINEER	1,243.50	67,297.49	1,563.50	103,242.71	2,015.41	169,858.98
1	582.0	STATION EXPENSE-DIST PLANT	1,113.75	42,428.80	1,340.50	55,775.12	1,215.17	53,998.29
1	583.0	OVERHEAD LINE EXPENSES-DIST PL	4,395.75	206,248.54	3,914.00	193,331.31	4,776.07	240,823.99
1	583.1	OH LINE EXPENSE-STANDBY	2,080.00	97,623.14	1,922.00	94,858.98	24.00	1,240.12
1	584.0	UNDERGROUND LINE EXPENSE	1,578.00	73,300.49	1,393.75	67,674.35	1,177.82	60,091.13
1	585.0	STREET LIGHT & SIGNAL EXPENSE	778.75	36,323.60	272.25	13,364.70	219.00	11,281.92
1	586.0	METER EXPENSES	1,837.25	85,031.24	1,528.25	74,511.72	1,679.63	86,846.24
1	587.0	CONSUMER INSTALLATION EXPENSE	377.75	17,606.97	239.00	11,428.35	302.00	15,653.81
1	588.0	MISCELLANEOUS DISTRIBUTION EXP	737.00	21,220.98	168.25	5,043.49	457.17	15,724.02
1	590.0	MAINTENANCE SUPERVISION,ENGINEER	700.00	49,484.66	901.25	63,571.01	1,129.92	88,420.82
1	592.0	MAINTENANCE OF STATION EQUIPMENT	2.25	111.10				
1	593.0	MAINTENANCE OVERHEAD LINES	2,671.75	124,749.93	2,269.75	110,579.61	1,413.46	71,193.63
1	593.2	MAINT PHASE CONVERTERS						
1	593.3	MAINT OH LINES - TREE TRIMMING	309.75	14,063.68	330.75	15,978.75	406.18	19,691.09
1	594.0	MAINT OF UNDERGROUND LINES	42.50	2,021.58	206.50	9,821.88	89.50	4,520.67
1	595.0	MAINT LINE TRANSFORMERS	22.50	1,087.36	30.25	1,582.00	36.27	2,001.62
1	596.0	MAIN STREET LITE & SIGNAL SYSTEM						
1	597.0	MAINTENANCE OF METERS						
1	598.0	MAINT OF MISC DISTRIBUTION PLANT	0.50	25.64				
1	902.0	METER READING EXPENSE	101.75	4,548.18	89.75	4,168.88	127.25	6,295.56
1	903.0	CONSUMER RECORDS-COLLECTION EXP	10,529.25	275,425.34	11,085.50	297,445.26	12,219.04	348,055.47
1	903.2	CUSTOMER RECORDS-COLL-DISC TRIPS						
1	907.0	SUPERVISION EXPENSE						
1	908.0	CUSTOMER ASSISTANCE EXPENSE	2,838.50	68,533.30	3,279.75	101,939.05	3,395.07	146,136.20
1	908.2	CUSTOMER ASSIST EXP-ER AUDITS	25.00	891.42	3.00	107.01		
1	909.0	INFO & INSTRUCTIONAL ADV EXPENSE	1,099.25	35,640.70	1,141.00	38,723.40	850.24	30,055.04
1	910.0	MISC CUST SERV & INFO EXPENSE			2.00	71.65		
1	920.0	ADMINISTRATIVE, GENERAL SALARIES	14,937.00	825,378.17	13,855.75	774,572.86	12,269.06	712,330.00
1	925.0	INJURIES AND DAMAGES	885.00	42,044.66	933.75	46,343.74	1,119.50	66,261.21
1	926.2	EMPLOYEE PENSION & BENEFITS			0.00	500.00	0.00	3,500.00
1	928.0	REGULATORY COMMISSION EXPENSES						
1	930.2	MISCELLANEOUS GENERAL EXPENSE						
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	27.25	1,192.17	68.25	3,217.04	80.70	3,923.48
1	932.0	MAINTENANCE OF GENERAL PLANT	315.25	13,536.73	212.50	8,094.55	108.00	3,834.87
Grand Total:			76,383.25	3,384,739.34	81,941.25	3,799,703.23	77,433.44	3,774,318.99

EXHIBIT 8

Supplemental Schedules

Mid-Kansas Division

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Exhibit 8 - Supplemental Information
Debt Reconciliation - 2024

Debt Amount Provided in FBR template - for the Historical TY
2024 Actual Prin & Interest - Lender Statements Summary

		Lender Statements
Line 38	Total Principal Pmts	<u>1,775,515</u>
Line 39	CFC Int Pmt	2,071,346
Line 40	Amort Loss	<u>122,994</u>
Line 41	Interest on LTD (Ln 39 + Ln 40)	2,194,340
Line 42	Interest Expense - Other	160,076
Line 43	Interest Charged to Construction	-
Line 44	Total Interest Expense (Ln 41 + Ln 42 + Ln 43)	<u>2,354,416</u>
Line 45	Reconciliation to Form 7 - LTD Interest Exp	
Line 46	2023 EOY Accum Interest Exp	171,959
Line 47	2024 EOY Accum Interest Exp	<u>176,017</u>
Line 48	Change in Accum Interest Exp Bala (Ln 47 - Ln 46)	4,057
Line 49	Interest & Amort Loss - 2024 (Ln 41)	<u>2,194,340</u>
Line 50	Total LTD Interest Expense (Ln 48 + Ln 49)	<u>2,198,397</u>
Line 51	Income Statement (MKEC) Line 15 Balance	2,198,397
Line 52	Variance (Ln 50 - Ln 51)	<u>(0)</u>

¹ Debt is allocated based on percentage of construction projects completed, the approved work plan, or specific purpose of the loan funds.

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Exhibit 8 - Supplemental Information
Patronage Capital - 2024

	Beginning Balance	Reclassify	Allocated	Retired (cash)	Ending Balance
C8 - Investment in Associated Organizations - Patronage Capital					
Lenders					
NRUCFC (CFC)	879,226.43		90,166.56	45,083.28	924,309.71
CoBank	1,781.56				1,781.56
Sunflower	5,190,428.22		1,061,351.85	342,878.80	5,908,901.27
MKEC	11,003,757.77				11,003,757.77
	17,075,193.98	-	1,151,518.41	387,962.08	17,838,750.31

Cash received from G&T/Lenders

387,962.08

Other Associate Organizations

	Beginning Balance	Allocated	Retired (cash)	Ending Balance
Cooperative Response	6,871.58	756.60	151.45	7,476.73
Federated	262,166.65	11,765.61	14,040.60	259,891.66
KEC	17,498.05	3,016.07	3,016.07	17,498.05
Midwest Energy	247.32	35.92		283.24
Farmway Coop	323.46		51.02	272.44
Rural Telephone	2,741.66			2,741.66
NRTC	8,600.82			8,600.82
NISC	99,485.87	6,672.64	1,818.26	104,340.25
	397,935.41	22,246.84	19,077.40	401,104.85

Cash received from Other Assoc. Org.

19,077.40

Total Balance

17,473,129.39

-

1,173,765.25

407,039.48

18,239,855.16

C9 - Investment in Associated Organizations - Other - General Funds

MKEC

366,826.02

366,826.02

Total	17,839,955.41	-	1,173,765.25	407,039.48	18,606,681.18
--------------	---------------	---	--------------	-------------------	---------------

Cash Pat Cap

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Exhibit 8 - Supplemental Information
Monthly Trial Balance - 2024

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	12-Mo. Average
GL acct 108.5-108.59	10,091,565	10,149,276	10,206,987	10,264,611	10,322,235	10,379,859	10,437,482	10,485,975	10,533,443	10,489,255	10,546,799	10,603,289	10,375,898
GL acct. 108.6-108.69 & 108.9-108.93	26,031,094	26,174,625	26,327,334	26,460,749	26,627,916	26,789,259	26,921,984	27,082,333	27,206,062	26,375,908	26,402,878	26,515,884	26,576,335
GL acct. 108.7-108.78	3,870,122	3,910,126	3,950,322	3,989,973	4,028,749	4,067,175	4,105,362	4,143,220	3,932,004	3,695,311	3,742,757	3,747,093	3,931,851
350 Land and Land Rights	54,791	54,791	54,791	54,791	54,791	54,791	54,791	54,791	54,791	54,791	54,791	54,791	54,791
352 Structures and Improvements	676,939	676,939	676,939	676,939	676,939	676,939	676,939	676,939	676,939	676,939	736,200	736,200	686,816
353 Station Equipment	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938	7,587,968	7,587,968	7,262,110
355 Poles and Fixtures	10,335,451	10,335,451	10,309,574	10,309,574	10,309,574	10,309,574	10,309,574	10,304,743	10,308,332	10,435,466	10,457,709	10,460,993	10,348,835
356 O.H. Conductors and Devices	8,167,391	8,167,391	8,157,494	8,157,494	8,157,494	8,157,494	8,157,494	8,153,194	8,155,918	8,196,222	8,232,072	8,233,083	8,174,395
358 U.G. Conductors and Devices	3,706	3,706	3,706	3,706	3,706	3,706	3,706	3,706	3,706	3,706	3,706	3,706	3,706
360-373 Distribution Plant	61,712,219	61,809,590	62,985,768	63,162,397	63,251,426	63,990,777	64,192,219	64,270,719	64,334,968	64,190,288	64,129,232	64,314,420	63,528,668
389-398 General Plant	7,675,200	7,904,552	7,945,258	7,954,634	7,955,526	7,956,946	7,965,673	7,965,673	7,971,972	7,725,991	7,762,090	8,879,844	7,971,947

EXHIBIT 9

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties
and Fines, and Entertainment Expenses
Account Detail
2024

Mid-Kansas Division

PRAIRIE LAND ELECTRIC COOPERATIVE, INC.
MISCELLANEOUS & GENERAL EXPENSES - FY 2024
MID-KANSAS SERVICE AREA

ACCOUNT	DESCRIPTION	Total Amount	Total Adjustment
1.926.2	EMPLOYEE PENSION & BENEFITS	17,961.34	16,576.81
1.930.1	ADVERTISING	10,525.07	3,496.47
1.930.2	MISCELLANEOUS GENERAL	208,142.28	20,751.57
1.930.21	MISC. GEN - DUES	94,383.28	14,348.08
1.930.3	MISC. GEN - DONATION	24,670.38	12,435.19
1.930.31	ANNUAL MEETING	36,735.84	7,505.09
			<u>75,113.20</u>

Notes:

Prairie Land's review of General and Administrative expenses by category:

- Employee Benefits: Meals provided to employees, clothing purchases for promotional reasons, and retirement party expenses and gifts were excluded 100%. Costs associated with short term disability, safety related clothing, and expenses for job-required physicals were not excluded.
- Advertising: Expenses related to company image and general advertising were excluded at 100%, all other advertising related to member safety, legal ads, job postings and meeting announcements were not excluded. Expenses related to both company image and safety related messages were excluded 50%.
- Misc General: Miscellaneous and General expenses were carefully reviewed as to the true business expense versus other indirect expenses. Expenses related to travel, software support fees, property taxes, liability insurance, and labor were not excluded. Expense for meals, subscription to publications, and retirement meals were excluded at 100%. Donations and dues that may have been included in this category were excluded at 50%.
- Dues: Dues to associated organizations were excluded at 50% with the exception of Kansas Electric Cooperative (KEC) monthly assessment dues. KEC provides needed services and programs to electric cooperative for mutual benefit of its member cooperatives. The dues associated with KEC represent services KEC provides for our cooperative, which include our safety program, OSHA compliance, safety inspections, staff & board training, and administrative functions on a statewide level.
- Donations: 50% of all donations were excluded with the exception of sponsorship of golf tournaments, which were excluded at 100%
- Annual Meeting: Expenses related to the publication, balloting, official notice mailings, and expenses with regard to holding the annual meeting were not excluded. However, expenses concerning gifts for members were excluded 100%.

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	926.2	EMPLOYEE PENSION & BENEFITS	1/1/2024	1235	JAMBOREE FOODS	CHRISTMAS PARTY SUPPLIES	38.79	100%	38.79
1	926.2	EMPLOYEE PENSION & BENEFITS	1/1/2024	632	DESTINATION KITCHEN	CHRISTMAS PARTY MEAL EXPENSE	101.56	100%	101.56
1	926.2	EMPLOYEE PENSION & BENEFITS	1/23/2024	1170	IGEAR	CHRISTMAS JACKET	68.32	100%	68.32
1	926.2	EMPLOYEE PENSION & BENEFITS	1/1/2024	42	CC DOLLAR GENERAL	CHRISTMAS GIFT CARD	100.72	100%	100.72
1	926.2	EMPLOYEE PENSION & BENEFITS	1/1/2024	42	CC DOLLAR GENERAL	CHRISTMAS GIFT CARDS - DAVE, NATHAN, JAD	217.69	100%	217.69
1	926.2	EMPLOYEE PENSION & BENEFITS	1/11/2024	1170	IGEAR	EMPLOYEE CLOTHING - CHANCE BEIKER	363.12	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	1/11/2024	1170	IGEAR	EMPLOYEE CLOTHING - CHANCE BEIKER	423.64	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	1/11/2024	1170	IGEAR	EMPLOYEE CLOTHING - MATT KNOX	228.05	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	4/10/2024	1238	J.F. BEAVER ADVERTISING	ANNUAL MEETINGS/EMPLOYEE HATS	2,269.95	100%	2,269.95
1	926.2	EMPLOYEE PENSION & BENEFITS	5/1/2024	153	BENJAMIN B COLE, O.D., P.A.	DOMINIC URBAN SAFETY GLASSES	369.72	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	7/31/2024		Period-End Labor	Period-End Labor	3,000.00	100%	3,000.00
1	926.2	EMPLOYEE PENSION & BENEFITS	9/30/2024		Period-End Labor	Period-End Labor	500.00	100%	500.00
1	926.2	EMPLOYEE PENSION & BENEFITS	11/29/2024		Citizen's National Bank	CHRISTMAS GIFT CARDS	8,970.00	100%	8,970.00
1	926.2	EMPLOYEE PENSION & BENEFITS	11/8/2024	2221	MAIN DISH HOMETOWN CATERING	HEALTH FAIR BREAKFAST	167.25	100%	167.25
1	926.2	EMPLOYEE PENSION & BENEFITS	12/1/2024	1280	KEC	KEC RETIREMENT SEMINAR	926.25	100%	926.25
1	926.2	EMPLOYEE PENSION & BENEFITS	12/11/2024	2940	SUNFLOWER ELECTRIC POWER CORP	2025 WELLNESS NEWSLETTER	216.28	100%	216.28
a/c 926.2							<u>17,961.34</u>		<u>16,576.81</u>

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.1	GENERAL ADVERTISING EXPENSE	7/28/2024	1381	KNCK / KCKS-FM	AD - HARVEST SAFETY	249.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	10/31/2024	1430	KKAN-AM & KQMA-FM	ADS - 4H MONTH	90.00	100%	90.00
1	930.1	GENERAL ADVERTISING EXPENSE	6/30/2024	1430	KKAN-AM & KQMA-FM	ADS - 4TH OF JULY & HARVEST SAFETY	234.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	7/26/2024	9999	THE SHERIDAN SENTINEL	ADS - 4TH OF JULY SAFETY	48.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	4/28/2024	1381	KNCK / KCKS-FM	ADS - ANNUAL MTG ELECTRICAL SAFETY	500.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	12/31/2024	2900	STOCKTON SENTINEL	ADS - CHRISTMAS	61.20	100%	61.20
1	930.1	GENERAL ADVERTISING EXPENSE	12/29/2024	1381	KNCK / KCKS-FM	ADS - CHRISTMAS	250.00	100%	250.00
1	930.1	GENERAL ADVERTISING EXPENSE	10/31/2024	1430	KKAN-AM & KQMA-FM	ADS - COOP MONTH	150.00	100%	150.00
1	930.1	GENERAL ADVERTISING EXPENSE	5/26/2024	1381	KNCK / KCKS-FM	ADS - ELECTRICAL SAFETY	500.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	7/18/2024	3226	WASHINGTON COUNTY NEWS	ADS - FAIR	66.00	100%	66.00
1	930.1	GENERAL ADVERTISING EXPENSE	7/25/2024	3226	WASHINGTON COUNTY NEWS	ADS - FAIR RESULTS	33.00	100%	33.00
1	930.1	GENERAL ADVERTISING EXPENSE	11/1/2024	2160	THE NORTON TELEGRAM	ADS - FALL SPORTS	48.75	100%	48.75
1	930.1	GENERAL ADVERTISING EXPENSE	2/29/2024	1467	KVSV	ADS - FFA	216.00	100%	216.00
1	930.1	GENERAL ADVERTISING EXPENSE	6/30/2024	1467	KVSV	ADS - HARVEST SAFETY	471.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	10/18/2024	1381	KNCK / KCKS-FM	ADS - HARVEST SAFETY	199.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	11/1/2024	2160	THE NORTON TELEGRAM	ADS - HUNTING GUIDE	129.35	100%	129.35
1	930.1	GENERAL ADVERTISING EXPENSE	10/18/2024	1381	KNCK / KCKS-FM	ADS - JOB AD	200.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	6/30/2024	1381	KNCK / KCKS-FM	ADS - JUNE & JULY HARVEST SAFETY	157.50	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	5/31/2024	1467	KVSV	ADS - MEMORIAL DAY TRIBUTE	75.00	100%	75.00
1	930.1	GENERAL ADVERTISING EXPENSE	5/30/2024	3226	WASHINGTON COUNTY NEWS	ADS - PROGRAMMABLE THERMOSTAT	66.00	50%	33.00
1	930.1	GENERAL ADVERTISING EXPENSE	12/29/2024	1381	KNCK / KCKS-FM	ADS - SAFETY	250.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	2/29/2024	3226	WASHINGTON COUNTY NEWS	ADS - WINTER HOME IMPROVEMENT	66.00	100%	66.00
1	930.1	GENERAL ADVERTISING EXPENSE	8/29/2024	3226	WASHINGTON COUNTY NEWS	ADS- CYDE WATERMELON/PALMER LABOR DAY	71.50	100%	71.50
1	930.1	GENERAL ADVERTISING EXPENSE	8/8/2024	3226	WASHINGTON COUNTY NEWS	ADS- HADDAM FRONTIER DAY/SUMMER HOME	88.00	100%	88.00
1	930.1	GENERAL ADVERTISING EXPENSE	7/31/2024	1467	KVSV	ADS -HARVEST SAFETY	144.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	7/11/2024	3226	WASHINGTON COUNTY NEWS	ADS- LINN PICNIC FAIR	49.50	100%	49.50
1	930.1	GENERAL ADVERTISING EXPENSE	5/8/2024	3242	THE ADVOCATE OF PHILLIPS COUNTY	AGRA FRANCHISE PUBLISHING	660.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	5/8/2024	9999	NORTON COUNTY FAIR ASSOCIATION	FAIRBOOK AD	16.25	100%	16.25
1	930.1	GENERAL ADVERTISING EXPENSE	6/20/2024	1280	KEC	KCL MONTHLY ASSESSMENT DUES	321.42	50%	160.71
1	930.1	GENERAL ADVERTISING EXPENSE	1/19/2024	1280	KEC	KCL SUBSCRIPTIONS	321.80	50%	160.90
1	930.1	GENERAL ADVERTISING EXPENSE	2/23/2024	1280	KEC	KCL SUBSCRIPTIONS	321.31	50%	160.66
1	930.1	GENERAL ADVERTISING EXPENSE	3/26/2024	1280	KEC	KCL SUBSCRIPTIONS	321.35	50%	160.68
1	930.1	GENERAL ADVERTISING EXPENSE	4/19/2024	1280	KEC	KCL SUBSCRIPTIONS	321.96	50%	160.98
1	930.1	GENERAL ADVERTISING EXPENSE	5/31/2024	1280	KEC	KCL SUBSCRIPTIONS	321.59	50%	160.80
1	930.1	GENERAL ADVERTISING EXPENSE	7/26/2024	1280	KEC	KCL SUBSCRIPTIONS	321.03	50%	160.52
1	930.1	GENERAL ADVERTISING EXPENSE	8/23/2024	1280	KEC	KCL SUBSCRIPTIONS	321.49	50%	160.75
1	930.1	GENERAL ADVERTISING EXPENSE	9/19/2024	1280	KEC	KCL SUBSCRIPTIONS	320.11	50%	160.06
1	930.1	GENERAL ADVERTISING EXPENSE	10/24/2024	1280	KEC	KCL SUBSCRIPTIONS	320.00	50%	160.00
1	930.1	GENERAL ADVERTISING EXPENSE	11/27/2024	1280	KEC	KCL SUBSCRIPTIONS	319.97	50%	159.99
1	930.1	GENERAL ADVERTISING EXPENSE	12/19/2024	1280	KEC	KCL SUBSCRIPTIONS	316.40	50%	158.20
1	930.1	GENERAL ADVERTISING EXPENSE	4/28/2024	1520	LOGAN REPUBLICAN	LOGAN FRANCHISE PUBLISHING	893.76	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	4/19/2024	4	CC MISC - ENVATO	MEMBER SERVICES - DESIGN MATERIALS	128.70	100%	128.70
1	930.1	GENERAL ADVERTISING EXPENSE	7/31/2024	2965	SUPERIOR PUBLISHING CO., INC.	RANDAL ORDINANCE LEGAL NOTICE	565.13	0%	-
a/c 930.1							<u>10,525.07</u>		<u>3,496.47</u>

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/17/2024	7	CC GAS STATION - CENEX	#1 CHARGING CORD	10.65	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/21/2024	629	DELL MARKETING L.P.	1 YEAR WARRANTY FOR SERVER	2,561.97	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/7/2024	57	AMAZON CAPITAL SERVICES	16 ENERGY BUS BOOKS FOR LWYA TRNG	168.17	100%	168.17
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/11/2024	949	FISHER & PHILLIPS LLP	2/19/24 MANAGEMENT TRAINING	3,289.67	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/22/2024			2023 Prop Tax Change for USD 212	65.38	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2024	1285	KANSAS REC ACCOUNTANT ASSOCIATION	2024 ACCOUNTANT CLUB DUES KENDRA LAURIE	65.00	50%	32.50
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/27/2024	1885	NRECA	2024 CONNECT CONFERENCE - DEBORAH BALTIM	650.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/23/2024	9999	KCRE	2024 KCRE GOLF TOURN. HOLE & TEE BOX SPO	276.25	100%	276.25
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/19/2024	9999	KANSAS SAFETY COORDINATORS ASSOCIATION	2024 MEMBERSHIP DUES - BJ DEIMLER	65.00	50%	32.50
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	1885	NRECA	2024 POWERXCHANGE REGIST. RON, BILL, MIK	1,421.55	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	1885	NRECA	2024 POWERXCHANGE REGISTRATION - E WITME	473.85	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	1885	NRECA	2024 POWERXCHANGE REGISTRATION - KEITH R	473.85	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	1885	NRECA	2024 POWERXCHANGE REGISTRATION - OTTO	473.85	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	1885	NRECA	2024 POWERXCHANGE REGISTRATION - S BENOI	473.85	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	1885	NRECA	2024 POWERXCHANGE REGISTRATION-THOMAN	473.85	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/29/2024	1885	NRECA	2024 REGION 7 & 9 MEETING KEITH & BILL	713.70	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/5/2024	6029	INSIGHT DIRECT USA, INC.	2025 ANTI-VIRUS SOFTWARE LICENSE CARBON	2,554.86	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2024	1885	NRECA	2025 KEY ACCOUNT NEXT CONF. - ELANA	838.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/30/2024	1885	NRECA	2025 POWERXCHANGE	1,470.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/30/2024	1885	NRECA	2025 POWERXCHANGE REGISTRATION	1,470.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/20/2024	1885	NRECA	24 NATIONAL COMPENSATION SYSTEM	516.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/7/2024	1885	NRECA	60 DAY JOB POSTING	97.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/7/2024	55	CC TRNG - UDEMY	ACCOUNTING TRAINING	26.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/30/2024	9999	MERIDIAN MEDIA LLC	AD - COMMUNICATION SPECIALIST	45.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/15/2024	4	CC MISC - RED CROSS	ADULT & PEDIATRIC FIRST AID - 18	114.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/27/2024	1885	NRECA	ADVANCED KEY ACCOUNT MANAGEMENT- ELENA	474.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	73	AMERICAN RED CROSS	AED TRAINERS	288.58	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/30/2024	2011	NISC	ALL MODULE WRKSHOP - KENDRA	104.29	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/23/2024	150	BELOIT CALL	ANNUAL SUBSCRIPTION	50.00	100%	50.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/16/2024	491	CLYDE REPUBLICAN	ANNUAL SUBSCRIPTION	33.00	100%	33.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/30/2024	545	CONCORDIA BLADE-EMPIRE	ANNUAL SUBSCRIPTION	72.00	100%	72.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2024	711	DOWNS NEWS & TIMES	ANNUAL SUBSCRIPTION	49.91	100%	49.91
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/4/2024	1233	JEWELL COUNTY RECORD	ANNUAL SUBSCRIPTION	33.00	100%	33.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/12/2024	2806	SMITH COUNTY PIONEER	ANNUAL SUBSCRIPTION	52.25	100%	52.25
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2024	2900	STOCKTON SENTINEL	ANNUAL SUBSCRIPTION	55.00	100%	55.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2024	2160	THE NORTON TELEGRAM	ANNUAL SUBSCRIPTION	33.80	100%	33.80
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/20/2024	3226	WASHINGTON COUNTY NEWS	ANNUAL SUBSCRIPTION	77.00	100%	77.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/20/2024	1885	NRECA	ANNUAL SUBSCRIPTION - LEGAL RPTG SERVICE	240.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/4/2024	545	CONCORDIA BLADE-EMPIRE	ANNUAL SUBSCRIPTION - NORTON	72.00	100%	72.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/17/2024	4	CC MISC - CHIRP BOOKS	AUDIO BOOK - LEADERSHIP TRN	12.34	100%	12.34
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/29/2024	1131	HR PARTNERS	BACKGROUND CHECK - DEIMIER	65.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/31/2024	1131	HR PARTNERS	BACKGROUND CHECK - SHINN	78.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/19/2024	34	CC TRAVEL - DELTA	BAGGAGE FEES - KIRK LEADERSHIP BOSTON	22.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	57	AMAZON CAPITAL SERVICES	BATTERY ORGANIZER CPR TRAINING	17.78	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/12/2024	3173	VERIZON WIRELESS	BOARD IPADS	22.50	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/12/2024	3173	VERIZON WIRELESS	BOARD IPADS	154.23	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/29/2024	1235	JAMBOREE FOODS	BOARD MEETING	88.14	100%	88.14
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/23/2024	632	DESTINATION KITCHEN	BOARD MEETING DESERT	70.15	100%	70.15
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/22/2024	6051	2C FARMSTORE	BOARD MEETING MEAL	165.39	100%	165.39
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/19/2024	6051	2C FARMSTORE	BOARD MEETING MEAL	227.68	100%	227.68
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	8	CC REST - DESTINATION KITCHEN	BOARD MEETING MEAL	66.41	100%	66.41
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/27/2024	632	DESTINATION KITCHEN	BOARD MEETING MEAL	132.50	100%	132.50
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/14/2024	2221	MAIN DISH HOMETOWN CATERING	BOARD MEETING MEAL	237.09	100%	237.09
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/17/2024	6051	2C FARMSTORE	BOARD MEETING MEAL EXP 12-17-24	352.91	100%	352.91
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/31/2024	1235	JAMBOREE FOODS	BOARD MEETING MEAL EXPENSE	37.67	100%	37.67
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/22/2024	1235	JAMBOREE FOODS	BOARD MEETING SUPPLIES	10.22	100%	10.22
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/26/2024	1235	JAMBOREE FOODS	BOARD MEETING SUPPLIES	18.30	100%	18.30
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/30/2024	1235	JAMBOREE FOODS	BOARD MEETING SUPPLIES	22.37	100%	22.37
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2024	1235	JAMBOREE FOODS	BOARD MEETING SUPPLIES	36.71	100%	36.71
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/19/2024	1235	JAMBOREE FOODS	BOARD MEETING SUPPLIES	74.92	100%	74.92
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/22/2024	1235	JAMBOREE FOODS	BOARD MEETING SUPPLIES	87.48	100%	87.48
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/25/2024	3229	WAL-MART BUSINESS	BOARD MEETING SUPPLIES	6.10	100%	6.10
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/8/2024	42	CC DOLLAR GENERAL	BOARD MEETING WATER	4.23	100%	4.23
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2024	1235	JAMBOREE FOODS	BOARD MTG MEAL	44.73	100%	44.73
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/27/2024	2221	MAIN DISH HOMETOWN CATERING	BOARD MTG MEAL	207.15	100%	207.15
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/30/2024	1235	JAMBOREE FOODS	BOARD MTG SUPPLIES	16.06	100%	16.06
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2024	1235	JAMBOREE FOODS	BOARD MTG SUPPLIES	31.36	100%	31.36
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2024	42	CC DOLLAR GENERAL	BOARD MTG WATER	4.10	100%	4.10
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/28/2024	3407	Z BOTTLING CORPORATION	BOTTLE WATER	485.98	100%	485.98
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/4/2024	57	AMAZON CAPITAL SERVICES	BUSINESS PRIME MEMBERSHIP FEE	324.35	100%	324.35
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/19/2024	6036	CALLY'S CAKES	CAKE FOR NORMAN'S RETIREMENT PARTY	69.71	100%	69.71
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/20/2024	6036	CALLY'S CAKES	CAKE FOR SAWN MILLER'S RECEPTION	69.71	100%	69.71
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2024	3315	WHITE'S FOODLINER	CANDY FOR PARADE	27.15	100%	27.15
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/22/2024			CAPITALIZE NEW IPADS	(527.71)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/25/2024			Cash Register	(201.15)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/2/2024			Cash Register	(45.50)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/12/2024			Cash Register	(13.65)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/16/2024			Cash Register	(13.65)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2024	4	CC MISC - DILLONS	CFO MEET & GREET	20.41	100%	20.41
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2024	4	CC MISC - DILLONS	CFO MEET & GREET	115.42	100%	115.42
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/4/2024	1235	JAMBOREE FOODS	CFO MEET & GREET	8.80	100%	8.80
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/2/2024	1235	JAMBOREE FOODS	CFO MEET & GREET	23.20	100%	23.20
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/6/2024	8	CC REST - CASEY'S	CHAMBER COFFEE DONUTS	27.64	100%	27.64
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2024	34	CC TRAVEL - AMERICAN	CHECKED BAG - KODY TECH ADVANTAGE	19.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2024	1885	NRECA	CLCP CREDENTIAL RENEWAL- G WILLOUR	84.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2024			Clear 2024 Comp Tax	0.03	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2024			Clear 2024 Sales Tax	(0.05)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/11/2024	808	ELECO SOLUTIONS LLC	COMPENSATION STUDY & POINT FACTOR REVIEW	3,282.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/11/2024	808	ELECO SOLUTIONS LLC	COMPENSATION STUDY REIMB EXP	415.17	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2024	629	DELL MARKETING L.P.	CONC. TEAMS SUBSCR	15.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/7/2024	9999	MAVERICKS STEAKHOUSE	CONCORDIA CHRISTMAS PARTY	1,203.40	100%	1,203.40
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/26/2024	57	AMAZON CAPITAL SERVICES	CONCORDIA EYEWASH STATION	111.22	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/24/2024	57	AMAZON CAPITAL SERVICES	CONCORDIA LICENSE PLATE CAMERA	499.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/26/2024	3229	WAL-MART BUSINESS	CONCORDIA LICENSE PLATE LOCK	20.57	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/4/2024	9999	NORTON COUNTY COMMUNITY FOUNDATION	CONFERENCE ROOM RENTAL 4-18 SENIOR STAFF	58.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	42	CC DOLLAR GENERAL	COOKING OIL FOR HVAC BREAKFAST	7.37	100%	7.37
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	73	AMERICAN RED CROSS	CPR INFANT MANIKIN	417.58	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/18/2024	73	AMERICAN RED CROSS	CPR/FIRST AID - D ATWOOD	24.70	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/19/2024	73	AMERICAN RED CROSS	CPR/FIRST AID TRAINING - 5 NORTON	123.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/6/2024	629	DELL MARKETING L.P.	CREDIT CONC. TEAMS LICENSE	(16.09)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/4/2024	629	DELL MARKETING L.P.	CREDIT CSP MEETING ROOM ANNUAL SUBSC.	(250.97)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/5/2024	9	CC HOTEL	CREDIT FROM NCOO KENZIE CANCELTION	(828.77)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/27/2024	1280	KEC	CRUCIAL CONVERSATIONS- APRIL, ELENA, MON	1,950.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2024	629	DELL MARKETING L.P.	CSP NCE SUBSCRIPTION 1YEAR	664.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/17/2024	6036	CALLY'S CAKES	CUPCAKES FOR DEB LYDIC RETIREMENT	78.43	100%	78.43
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/30/2024	2145	NORTON COUNTY SOLID WASTE	DISPOSAL SERVICES - E WASTE	9.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/13/2024	8	CC REST - THIRD STREET BAKERY	DONUTS - LWYA TRAINING BREAKFAST	13.64	100%	13.64
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/12/2024	4	CC MISC - FEDERAL AVIATION	DRONE REGISTRATION	3.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/31/2024	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/29/2024	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/29/2024	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/30/2024	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/31/2024	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2024	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2024	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/30/2024	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/27/2024	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2024	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/22/2024	4	CC MISC - DRONENERDS	DRONE TAG	154.45	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2024	809	ELECTRIC COOPERATIVE BAR ASSOCIATION	ECBA MEMBERSHIP	129.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/17/2024	1885	NRECA	ELENA - 2024 MIP SELECT REGISTRATION	3,246.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/19/2024	41	CC SOUTHWEST AIRLINES	ELENA FLIGHT FT MYERS	336.68	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/22/2024	6045	CHOICE DIGITAL	EMPLOYEE GIVE AWAYS FOR BTL SURVEY	65.00	100%	65.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2024	3213	MIDWEST MILL	EMPLOYEE SHIRTS - RODEO VOLUNTEER	29.62	100%	29.62
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/9/2024	4	CC MISC - JOB LISTING	FEATURED JOB	97.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/31/2024	2011	NISC	FINANCIAL & SERVICE UTILITY INTEGRATION	97.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/9/2024	73	AMERICAN RED CROSS	FIRST AID INSTRUCTOR CLASS - BJ	227.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/20/2024	57	AMAZON CAPITAL SERVICES	FIRST AID SUPPLIES	127.99	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/2/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	55.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/19/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	68.42	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/10/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	71.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/29/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	90.27	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/30/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	109.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/12/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	113.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/8/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	115.57	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/25/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	138.73	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/4/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	143.81	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/21/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	144.68	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/10/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	167.47	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/19/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	170.05	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/14/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	175.87	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/15/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	55.29	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/25/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	56.22	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/30/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	59.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/16/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	64.52	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/23/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	71.03	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/26/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	75.89	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/4/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	79.91	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/7/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	86.76	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/2/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	93.88	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/11/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	102.70	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/21/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	103.34	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/4/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	144.12	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/14/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	165.26	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/12/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	295.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/24/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	83.74	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/19/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	96.92	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/21/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	97.34	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/19/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	107.06	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/27/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	124.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/14/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	128.26	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	143.61	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/7/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	165.58	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/12/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	173.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/17/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	225.29	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/10/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	340.20	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/28/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	417.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/8/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - SMITH CENTER	137.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/26/2024	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - TRUCK KITS SC (6)	781.41	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/23/2024	1166	IFS CANADA, INC	FIX CLEVEST DEVICE MNT & REMOVE SVCE ORD	1,365.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/19/2024	41	CC SOUTHWEST AIRLINES	FLIGHT APRIL MONICA HR BASIC BENEFITS	548.55	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2024	34	CC TRAVEL - AMERICAN AIR	FLIGHT KENZIE COMMUNICATORS TRNG	279.63	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/11/2024	34	CC TRAVEL - UNITED	FLIGHTS MONICA & APRIL NRECA BOSTON	502.96	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2024	3391	FLEET SERVICES	FUEL REBATE ADJ	(178.10)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/27/2024	57	AMAZON CAPITAL SERVICES	GAMES FOR CHRISTMAS PARTY	60.93	100%	60.93
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/2/2024	9999	GARY COOPER MEMORIAL FUND	GARY COOPER MEMORIAL	48.75	100%	48.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/30/2024	1235	JAMBOREE FOODS	HEALTH FAIR BREAKFAST	183.25	100%	183.25

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/20/2024	9	CC HOTEL - TOWNPLACE	HOTEL & PARKING - KIRK CFC LEADERSHIP	137.04	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2024	9	CC HOTEL - HAMPTON	HOTEL - APRIL WICHITA CRUCIAL CONVERS.	216.18	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/24/2024	2940	SUNFLOWER ELECTRIC POWER CORP	HOTEL CHARGE - KIRK ANNUAL MEETING	118.83	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/31/2024	2940	SUNFLOWER ELECTRIC POWER CORP	HOTEL CHARGES - KIRK & RON SUNFLOWER MTG	164.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/15/2024	9	CC HOTEL - TOWNPLACE	HOTEL EXP - ALISHA SUNFLOWER ANN. MTG	118.83	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/17/2024	9	CC HOTEL - HAMPTON INN	HOTEL EXP - ALISHA SUNFLOWER BOARD	98.10	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/15/2024	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - APRIL HR CONNECT COLORADO	101.39	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/22/2024	9	CC HOTEL - SPRINGHILL	HOTEL EXP - APRIL HR LABOR LAWS	199.77	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/15/2024	9	CC HOTEL - HILTON	HOTEL EXP - APRIL NRECA BOSTON	661.20	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2024	9	CC HOTEL - WESTIN	HOTEL EXP - APRIL NRECA WORKFORCE ADV.	369.82	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/27/2024	9	CC HOTEL - TRAVELOCITY HOLIDAY INN	HOTEL EXP - APRIL NRECA WORKFORCE ADVISO	134.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/21/2024	9	CC HOTEL - DOUBLE TREE	HOTEL EXP - BJ FIRST AID TRNG WICHITA	106.96	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/26/2024	9	CC HOTEL - DOUBLE TREE	HOTEL EXP - BJ KEC SAFETY SUMMIT	120.15	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/28/2024	34	CC TRAVEL - EXPEDIA	HOTEL EXP - CALLY MIC DENVER	92.08	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/15/2024	9	CC HOTEL - FAIRFIELD INN	HOTEL EXP - CFC FORUM KIRK INDINAPOLIS	118.23	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/19/2024	9	CC HOTEL - MARRIOTT	HOTEL EXP - CFC FORUM KIRK INDINAPOLIS	675.34	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/7/2024	9	CC HOTEL - HILTON	HOTEL EXP - ELENA KEC BOARD MEETING	92.05	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/14/2024	9	CC HOTEL - MARRIOTT	HOTEL EXP - ELENA KEC MTG	94.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/6/2024	9	CC HOTEL - CYRUS	HOTEL EXP - ELENA KEC STRATEGIC TRAINING	435.66	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/20/2024	9	CC HOTEL	HOTEL EXP - ELENA MIP SELECT VA	2,575.40	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/6/2024	9	CC HOTEL - FAIRFIELD	HOTEL EXP - HR BASIC BENEFITS NRECA	90.86	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/6/2024	9	CC HOTEL - FAIRFIELD	HOTEL EXP - HR BASIC BENEFITS NRECA	90.86	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/9/2024	9	CC HOTEL - WESTIN ARLINGTON	HOTEL EXP - HR BASIC BENEFITS NRECA	666.14	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/9/2024	9	CC HOTEL - WESTIN ARLINGTON	HOTEL EXP - HR BASIC BENEFITS NRECA	696.04	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/24/2024	9	CC HOTEL - MARRIOTT	HOTEL EXP - HR SUMMIT MONICA WICHITA	195.58	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/11/2024	9	CC HOTEL - HOTEL @ OLDTOWN	HOTEL EXP - KEC ACCOUNTANT MTG	234.66	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/11/2024	9	CC HOTEL - HOTEL @ OLDTOWN	HOTEL EXP - KEC ACCOUNTANT MTG	234.66	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/5/2024	9	CC HOTEL - MARRIOTT	HOTEL EXP - KEC SUMMER BOARD ROOMS	2,780.22	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/5/2024	9	CC HOTEL - CYRUS	HOTEL EXP - KEC WINTER MTG	108.91	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2024	9	CC HOTEL - HILTON	HOTEL EXP - KELLY RETIREMENT SEMINAR HAY	229.05	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/24/2024	9	CC HOTEL - CHARLES HOTEL	HOTEL EXP - KIRK CFC LEADERSHIP	1,052.14	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2024	9	CC HOTEL - HILTON	HOTEL EXP - KIRK HAYS RETIREMENT	130.12	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2024	9	CC HOTEL - HILTON	HOTEL EXP - KIRK INDIANAPOLIS	136.86	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/2/2024	9	CC HOTEL - MARRIOTT	HOTEL EXP - KIRK KEC BOARD WICHITA	244.85	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/3/2024	9	CC HOTEL - HILTON	HOTEL EXP - KIRK KEC BORD MTG	92.05	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/7/2024	9	CC HOTEL - MARRIOTT	HOTEL EXP - KIRK KEC MANAGER MTG WICHITA	187.99	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/5/2024	9	CC HOTEL - HOMEWOOD	HOTEL EXP - KIRK KEC MANAGER SALINA	181.87	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/16/2024	9	CC HOTEL - HAMPTON	HOTEL EXP - KIRK KEC WINTER MTG TOPEKA	98.10	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/12/2024	9	CC HOTEL - INTERCONTINENTAL	HOTEL EXP - KIRK SUNFLOWER BOARD KC	194.41	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/23/2024	9	CC HOTEL - HILTON	HOTEL EXP - KIRK SUNFLOWER BOARD/CEO	189.07	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/6/2024	9	CC HOTEL - CROCKETT	HOTEL EXP - KODY TECH ADVANTAGE	550.13	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/15/2024	9	CC HOTEL - HOTEL	HOTEL EXP - MONICA NRECA BOSTON	611.33	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/27/2024	9	CC HOTEL - WESTIN	HOTEL EXP - NCCO KENZIE CANCELATION	828.78	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/10/2024	9	CC HOTEL - MARRIOTT	HOTEL EXP - SHANE KEC IT SUMMIT	187.99	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/7/2024	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - SHANE TECH ADVANTAGE	84.80	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/6/2024	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - SHANE TECH ADVANTAGE	547.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/11/2024	9	CC HOTEL - BLUEMONT	HOTEL EXP - APRIL COOP KEC TRNG	115.58	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2024	9	CC HOTEL - HILTON	HOTEL EXP - APRIL RETIREMENT SEMINAR HAYS	229.05	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/30/2024	9	CC HOTEL - HYATT	HOTEL EXP -DEPOSIT BILL KEITH NRECA 7&9	362.43	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2024	9	CC HOTEL - HILTON	HOTEL EXP -JULIE RETIREMENT SEMINAR HAYS	229.05	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2024	9	CC HOTEL - HILTON	HOTEL EXP-DAVE T RETIREMENT SEMINAR HAYS	121.02	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2024	9	CC HOTEL - HILTON	HOTEL EXP-MONICA RETIREMENT SEMINAR HAYS	229.05	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2024	9	CC HOTEL - HILTON	HOTEL EXP-SONDRA RETIREMENT SEMINAR HAYS	229.05	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2024	9	CC HOTEL HILTON	HOTEL EXP-STACEY RETIREMENT SEMINAR HAYS	242.05	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2024	9	CC HOTEL - HAMPTON	HOTEL-MONICA WICHITA CRCLAL CONVERS.	216.18	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2024	1280	KEC	HR SUMMIT APRIL 22-23 2024	487.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2024	2011	NISC	HR WORKSHOP APRIL & MONICA	491.82	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	1235	JAMBOREE FOODS	HVAC MEAL SUPPLIES	166.40	100%	166.40
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/31/2024			INSUR - PROPERTY DAMAGE	110.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/29/2024			INSUR - PROPERTY DAMAGE	110.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/31/2024			INSUR - PROPERTY DAMAGE	110.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/30/2024			INSUR - PROPERTY DAMAGE	110.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/31/2024			INSUR - PROPERTY DAMAGE	110.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2024			INSUR - PROPERTY DAMAGE	110.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2024			INSUR - PROPERTY DAMAGE	110.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/31/2024			INSUR - PROPERTY DAMAGE	110.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/30/2024			INSUR - PROPERTY DAMAGE	110.56	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/31/2024			INSUR - PROPERTY DAMAGE	141.91	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/30/2024			INSUR - PROPERTY DAMAGE	141.91	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2024			INSUR - PROPERTY DAMAGE	141.91	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/12/2024	3173	VERIZON WIRELESS	IPAD	154.23	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/12/2024	3173	VERIZON WIRELESS	IPAD - BOARD	154.23	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/12/2024	3173	VERIZON WIRELESS	IPAD - BOARD	681.94	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/8/2024	57	AMAZON CAPITAL SERVICES	IPAD CASE - WITMER	45.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/12/2024	3173	VERIZON WIRELESS	IPADS - BOARD	154.23	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/12/2024	3173	VERIZON WIRELESS	IPADS - BOARD	154.23	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/12/2024	3173	VERIZON WIRELESS	IPADS - BOARD	154.23	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/12/2024	3173	VERIZON WIRELESS	IPADS - BOARD	154.23	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2024	3173	VERIZON WIRELESS	IPADS - BOARD	154.23	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/12/2024	3173	VERIZON WIRELESS	IPADS - BOARD	607.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/12/2024	3173	VERIZON WIRELESS	IPADS - BOARD	1,071.04	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/31/2024	1280	KEC	IT SUMMIT	292.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/15/2024	9999	JANET MANNING MEMORIAL	JANET MANNING MEMORIAL	48.75	100%	48.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2024	9999	MERIDIAN MEDIA LLC	JOB AD - COMMUNICATION SPECIALIST	45.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2024	3055	MERIDIAN ANALYTICAL	JOB AD - COMMUNICATION SPECIALIST	45.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/8/2024	4	CC MISC - THREAD JUNKIES	KEC ACCOUNTANT MTG DOOR PRIZE	36.25	100%	36.25
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/16/2024	1280	KEC	KEC SUMMER BOARD MTG SPOUCE LUNCH	6,662.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/22/2024	9999	SACRED HEART CHURCH	KEN MICEK MEMORIAL	48.75	100%	48.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/28/2024	1885	NRECA	KEY ACCOUNT EXECUTIVE	182.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/27/2024	41	CC SOUTHWEST AIRLINES	KIRK FLIGHT TO BOSTON	181.32	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/27/2024	4	CC MISC - KS SECR. OF STATE	KS SECRETARY BIENNIAL INFORMATIONAL REPO	52.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/19/2024	9999	KANSAS STATE COUNCIL OF SHRM	KS SHRM EMPLOYMENT LAW EMPLOYEE TRNG	227.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/26/2024	3164	THE VICTORY ELECTRIC COOPERATIVE	LEAD WITHOUT SPEAKING WORKSHOP	487.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/9/2024	4	CC MISC - DILLONS	LEADERSHIP 2.0 SUPPLIES	22.09	100%	22.09
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/30/2024	1235	JAMBOREE FOODS	LEADERSHIP 2.0 MEAL EXP	39.27	100%	39.27
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/25/2024	1280	KEC	LEADERSHIP TRAINING - KIRK GIRARD	136.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/31/2024	1235	JAMBOREE FOODS	LEADERSHIP TRNG	6.52	100%	6.52
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/2/2024	55	CC TRNG - SHRM	LEADING WORKPLACE INVESTIGATIONS TRNG	698.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/15/2024	73	AMERICAN RED CROSS	LIFE THREATENING BLEEDING AND TOURNIQUET	14.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/15/2024	73	AMERICAN RED CROSS	LIFE THREATENING BLEEDING AND TOURNIQUET	42.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/18/2024	73	AMERICAN RED CROSS	LIFE THREATENING BLEEDING AND TOURNIQUET	45.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/15/2024	34	CC TRAVEL - VACATION RENTAL	LODGING EXP - MONICA APRIL	1,306.60	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/26/2024	9	CC HOTEL - VACATION RENTAL	LODGING EXP APRIL/MONICA NISC	195.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/26/2024	9	CC HOTEL - VRBO	LODGING EXP APRIL/MONICA NISC	189.80	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/18/2024	8	CC REST - DESTINATION KITCHEN	LUNCH WITH NEW SAFETY CORDINATOR	49.45	100%	49.45
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/29/2024	1235	JAMBOREE FOODS	LWYA MEAL	27.61	100%	27.61
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2024	1235	JAMBOREE FOODS	LWYA MEAL EXP	43.95	100%	43.95
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/30/2024	1235	JAMBOREE FOODS	LWYA MEAL EXP	58.64	100%	58.64
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/31/2024	3315	WHITE'S FOODLINER	LWYA MEAL EXP	81.41	100%	81.41
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/7/2024	1885	NRECA	MANAGING ELECTRIC COOPERATIVE'S KEY ACC.	864.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/15/2024	8	CC REST - ARBY'S	MEAK EXP - KIRK	8.43	100%	8.43
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/9/2024	8	CC REST - RELOAD	MEAL - MEMBERSERVICES & SPENCER	45.50	100%	45.50
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/9/2024	34	CC TRAVEL - NEW THEATRE	MEAL & ENTERTAINMENT KEC MEETING	74.10	100%	74.10
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/23/2024	8	CC REST - ARBY'S	MEAL EXP - ALISHA & KIRK EMPLOYEE MTG	14.52	100%	14.52
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/15/2024	8	CC REST - ALTA	MEAL EXP - ALISHA ALL EMPLOYEE MTG	6.54	100%	6.54
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/14/2024	8	CC REST - CARRABBAS	MEAL EXP - APRIL ABS TRNG COLORADO	19.77	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/17/2024	8	CC REST - COLORADO BOY	MEAL EXP - APRIL ABS TRNG COLORADO	10.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/15/2024	8	CC REST - MAINSTREET	MEAL EXP - APRIL ABS TRNG COLORADO	11.05	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/15/2024	8	CC REST - TRUE GRIT	MEAL EXP - APRIL ABS TRNG COLORADO	24.03	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/11/2024	8	CC REST - HULLIHANS	MEAL EXP - APRIL COOP KEC TRNG	11.03	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/24/2024	8	CC REST - DQ	MEAL EXP - APRIL FIRE INSP. CONCORDIA	8.67	100%	8.67
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/21/2024	8	CC REST - LONGHORN	MEAL EXP - APRIL LABOR LAW	22.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/20/2024	8	CC REST - TEXAS ROADHOUSE	MEAL EXP - APRIL LABOR LAW	19.38	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/14/2024	8	CC REST - LEGAL SEA FOOD	MEAL EXP - APRIL MONICA NRECA BOSTON	54.48	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/14/2024	8	CC REST - MAGGIANO'S	MEAL EXP - APRIL MONICA NRECA BOSTON	37.96	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/15/2024	8	CC REST - MCDONALDS	MEAL EXP - APRIL MONICA NRECA BOSTON	16.44	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2024	8	CC REST - ARBY'S	MEAL EXP - APRIL NRECA WORKFORCE ADV.	8.27	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2024	8	CC REST - GEORGETOWN MARKET	MEAL EXP - APRIL NRECA WORKFORCE ADV.	12.87	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2024	8	CC REST - WESTIN ARLINGTON	MEAL EXP - APRIL NRECA WORKFORCE ADV.	43.68	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2024	9	CC HOTEL - HILTON	MEAL EXP - APRIL RETIREMENT SEMINAR HAY	6.50	100%	6.50
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/9/2024	8	CC REST - THIRSTY'S	MEAL EXP - APRIL SONDRA RETIREMENT SEMIN	27.73	100%	27.73
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/18/2024	8	CC REST - AGGIES	MEAL EXP - APRIL, MONICA, CATHY LUNCH	25.13	100%	25.13
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/19/2024	8	CC REST - ARBY'S	MEAL EXP - APRIL/MONICA ABS TRNG COLORAD	16.14	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/18/2024	8	CC REST - BELLA VINO	MEAL EXP - APRIL/MONICA ABS TRNG COLORAD	50.77	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/19/2024	8	CC REST - MATE FACTOR	MEAL EXP - APRIL/MONICA ABS TRNG COLORAD	18.31	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/16/2024	8	CC REST - THE OUTLAW	MEAL EXP - APRIL/MONICA ABS TRNG COLORAD	70.28	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/13/2024	8	CC REST - DESTINATION	MEAL EXP - BALLOT COMMITTEE	93.01	100%	93.01
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/12/2024	8	CC REST - DESTINATION KITCHEN	MEAL EXP - BENTLEY ORIENTATION	30.38	100%	30.38
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/22/2024	8	CC REST - CHICK-FIL-A	MEAL EXP - BJ FIRST AID TRNG WICHITA	5.76	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/21/2024	8	CC REST - TEXAS ROADHOUSE	MEAL EXP - BJ FIRST AID TRNG WICHITA	11.37	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/22/2024	8	CC REST - WENDY'S	MEAL EXP - BJ FIRST AID TRNG WICHITA	7.51	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/27/2024	8	CC REST - CHICK-FIL-A	MEAL EXP - BJ KEC SAFETY SUMMIT	5.23	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/13/2024	8	CC REST - CASEY'S	MEAL EXP - BKFS PIZZA FOR LEADERSHIP 2.	12.68	100%	12.68
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/17/2024	6051	2C FARMSTORE	MEAL EXP - BOARD MEETING	157.20	100%	157.20
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2024	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP - BOARD MEETING	226.75	100%	226.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/9/2024	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP - BOARD MTG	174.81	100%	174.81
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2024	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP - BOARD MTG	282.46	100%	282.46
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/12/2024	8	CC REST - 110	MEAL EXP - BRYANT ORIENTATION	35.10	100%	35.10
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/17/2024	8	CC REST - PADDLEFISH	MEAL EXP - CALLY MIC	35.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/20/2024	8	CC REST - ARBY'S	MEAL EXP - CFC FORUM KIRK INDIANAPOLIS	8.41	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/16/2024	8	CC REST - BIG MUDDY BBQ	MEAL EXP - CFC FORUM KIRK INDIANAPOLIS	18.64	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/16/2024	8	CC REST - KILROY'S	MEAL EXP - CFC FORUM KIRK INDIANAPOLIS	15.92	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/20/2024	8	CC REST - MCDONALDS	MEAL EXP - CFC FORUM KIRK INDIANAPOLIS	4.34	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2024	8	CC REST - SHOOTER'S	MEAL EXP - CFC FORUM KIRK INDIANAPOLIS	9.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/19/2024	8	CC REST - THE DISTRICT	MEAL EXP - CFC FORUM KIRK INDIANAPOLIS	12.74	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/19/2024	8	CC REST - WEBER GRILL	MEAL EXP - CFC FORUM KIRK INDIANAPOLIS	23.80	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/18/2024	8	CC REST - SUBWAY	MEAL EXP - CHANCE ORIENTATION	32.40	100%	32.40
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/15/2024	8	CC REST - AGGIES CHOPHOUSE	MEAL EXP - COMM. SPEC INTERVIEWS	29.36	100%	29.36
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/18/2024	8	CC REST - DIAMOND R	MEAL EXP - CWP BUDGET MEETING	26.19	100%	26.19
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2024	8	CC REST - DQ	MEAL EXP - DAVE T RETIREMENT SEMINAR HAY	11.52	100%	11.52
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/10/2024	8	CC REST - MCDONALD'S	MEAL EXP - DAVE T RETIREMENT SEMINAR HAY	8.56	100%	8.56
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/10/2024	8	CC REST - THIRSTY'S	MEAL EXP - DAVE T RETIREMENT SEMINAR HAY	20.07	100%	20.07
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/23/2024	8	CC REST - DQ	MEAL EXP - DODGE CITY TRN	25.93	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/13/2024	4	CC MISC - CASEY'S	MEAL EXP - DONUTS FOR LEADERSHIP 2.0	8.11	100%	8.11
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/23/2024	8	CC REST - ARBY'S	MEAL EXP - ELENA & JULIE DODGE CITY TRNG	14.16	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/6/2024	9	CC HOTEL - CYRUS	MEAL EXP - ELENA KECSTRATEGIC TRAINING	12.08	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/19/2024	8	CC REST - PANERA BREAD	MEAL EXP - ELENA MIP SELECT VA	10.87	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/18/2024	8	CC REST - SWEET LEAF	MEAL EXP - ELENA MIP SELECT VA	10.34	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2024	8	CC REST - SWEET LEAF	MEAL EXP - ELENA MIP SELECT VA	11.64	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2024	8	CC REST - SWEET LEAF	MEAL EXP - ELENA MIP SELECT VA	14.17	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/17/2024	8	CC REST - SUBWAY	MEAL EXP - ELENA/APRIL LUNCH	18.30	100%	18.30
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/20/2024	8	CC REST - CROSSEYED CRICKET	MEAL EXP - EMPLOYEE MEETING SMITH CENTER	15.95	100%	15.95
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/9/2024	8	CC REST - BOARS HEAD	MEAL EXP - HR BASIC BENEFITS NRECA	23.66	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/9/2024	8	CC REST - CHICKFILA	MEAL EXP - HR BASIC BENEFITS NRECA	9.67	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/9/2024	8	CC REST - FOOD HALL	MEAL EXP - HR BASIC BENEFITS NRECA	5.55	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/6/2024	8	CC REST - NICK'S	MEAL EXP - HR BASIC BENEFITS NRECA	39.64	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/8/2024	8	CC REST - PF CHANGS	MEAL EXP - HR BASIC BENEFITS NRECA	29.15	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/7/2024	8	CC REST - WESTIN	MEAL EXP - HR BASIC BENEFITS NRECA	40.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/25/2024	632	DESTINATION KITCHEN	MEAL EXP - JAMIE NORTON TRAINING	10.53	100%	10.53
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/27/2024	8	CC REST - LAS CANTERAS	MEAL EXP - JAMIE TRAINING	7.01	100%	7.01
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/26/2024	8	CC REST - 110	MEAL EXP - JESSIE NORTON TRAINING	5.20	100%	5.20
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/24/2024	632	DESTINATION KITCHEN	MEAL EXP - JESSIE NORTON TRAINING	7.05	100%	7.05
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/4/2024	8	CC REST - CASEY'S	MEAL EXP - JIM NORTON STAFF MEETING	18.22	100%	18.22
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/11/2024	8	CC REST - BURGER KING	MEAL EXP - KEC ACCOUNTANT MTG	16.28	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/9/2024	8	CC REST - PUMPHOUSE	MEAL EXP - KEC ACCOUNTANT MTG KENDRA	8.40	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/9/2024	8	CC REST - PUMPHOUSE	MEAL EXP - KEC ACCOUNTANT MTG LAURIE	9.03	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/14/2024	8	CC REST - EL PUERTO	MEAL EXP - KENZIE/LACEY FIRST AID TRNG	24.65	100%	24.65
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/24/2024	8	CC REST - ARBY'S	MEAL EXP - KIRK CFC LEADERSHIP	11.08	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2024	8	CC REST - MCDONALDS	MEAL EXP - KIRK CONCORDIA	8.80	100%	8.80
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/2/2024	8	CC REST - CHICK-FIL-A	MEAL EXP - KIRK KEC BOARD MTG	7.38	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/2/2024	8	CC REST - DQ	MEAL EXP - KIRK KEC BOARD MTG	6.19	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/3/2024	8	CC REST - MCDONALD'S	MEAL EXP - KIRK KEC BOARD MTG	8.73	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/2/2024	9	CC HOTEL - MARRIOTT	MEAL EXP - KIRK KEC BOARD WICHITA	10.54	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2024	8	CC REST - BRICKTOWN	MEAL EXP - KIRK KEC BOARD WICHITA	12.90	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2024	8	CC REST - JIMMY'S EGG	MEAL EXP - KIRK KEC BOARD WICHITA	12.07	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2024	8	CC REST - MCALISTER'S	MEAL EXP - KIRK KEC BOARD WICHITA	10.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/6/2024	8	CC REST - MARRIOTT	MEAL EXP - KIRK KEC MANAGER MTG WICHITA	33.54	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/5/2024	8	CC REST - MCDONALDS	MEAL EXP - KIRK KEC MANAGER MTG WICHITA	8.02	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/7/2024	8	CC REST - SLIM CHICKENS	MEAL EXP - KIRK KEC MANAGER MTG WICHITA	8.71	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/4/2024	8	CC REST - CHICK-FIL-A	MEAL EXP - KIRK KEC MANAGERS SALINA	7.38	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/4/2024	8	CC REST - WENDY'S	MEAL EXP - KIRK KEC SUMMER BOARD	8.77	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2024	8	CC REST - WENDY'S	MEAL EXP - KIRK RETIREMENT HAYS	9.48	100%	9.48
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/23/2024	8	CC REST - MCDONALDS	MEAL EXP - KIRK SUNFLOWER BOARD	5.46	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/21/2024	8	CC REST - WENDY'S	MEAL EXP - KIRK SUNFLOWER BOARD	6.93	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/13/2024	8	CC REST - 5 FIVE GUYS	MEAL EXP - KIRK SUNFLOWER BOARD KC	13.20	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/12/2024	8	CC REST - MCDONALDS	MEAL EXP - KIRK SUNFLOWER BOARD KC	9.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/13/2024	8	CC REST - MCALISTERS	MEAL EXP - KIRK WICHITA	14.42	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/13/2024	8	CC REST - SLIM CHICKENS	MEAL EXP - KIRK WICHITA KEC	7.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/9/2024	8	CC REST - SUBWAY	MEAL EXP - KODY	13.75	100%	13.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2024	8	CC REST - DESTINATION KITCHEN	MEAL EXP - KODY BROCK ORIENTATION	21.45	100%	21.45
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/15/2024	8	CC REST - TACO JOHN	MEAL EXP - KODY EMPLOYEE MEETINGS	12.66	100%	12.66
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2024	8	CC REST - FARMHOUSE	MEAL EXP - KODY/ALISHA ALL EMPLOYEE	19.07	100%	19.07
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/2/2024	8	CC REST - SUBWAY	MEAL EXP - KODY/ALISHA ALL EMPLOYEE	12.23	100%	12.23
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/3/2024	8	CC REST - ARBY'S	MEAL EXP - KODY/ALISHA ALL EMPLOYEE MTG	19.74	100%	19.74
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/13/2024	6051	2C FARMSTORE	MEAL EXP - LEADERSHIP 2.0	195.18	100%	195.18
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/31/2024	6051	2C FARMSTORE	MEAL EXP - LEADERSHIP 2.0	217.25	100%	217.25
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/9/2024	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP - LEADERSHIP 2.0	195.67	100%	195.67
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2024	8	CC REST - CASEY'S	MEAL EXP - LEADERSHIP 2.0 BREAKFAST	11.98	100%	11.98
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/13/2024	8	CC REST - CASEY'S	MEAL EXP - LEADERSHIP BRKFST	16.53	100%	16.53
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/8/2024	6051	2C FARMSTORE	MEAL EXP - LEADERSHIP TRAINING	154.45	100%	154.45
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2024	6051	2C FARMSTORE	MEAL EXP - LEADERSHIP TRAINING	234.20	100%	234.20
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/13/2024	4	CC MISC - DILLONS	MEAL EXP - LEADERSHIP TRNG	17.68	100%	17.68
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2024	8	CC REST - CASEY'S	MEAL EXP - LEADERSHIP TRNG	21.67	100%	21.67
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2024	3315	WHITE'S FOODLINER	MEAL EXP - LEADERSHIP TRNG	12.50	100%	12.50
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/13/2024	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP - LWYA #1 LUNCH	231.72	100%	231.72
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/7/2024	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP - LWYA #2	231.72	100%	231.72
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/12/2024	8	CC REST - CASEY'S	MEAL EXP - LWYA BREAKFAST	11.98	100%	11.98
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/13/2024	8	CC REST - CASEY'S	MEAL EXP - LWYA BREAKFAST	11.98	100%	11.98
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/11/2024	8	CC REST - CASEY'S	MEAL EXP - LWYA BREAKFAST	11.98	100%	11.98
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/10/2024	8	CC REST - CASEY'S	MEAL EXP - LWYA BREAKFAST	11.98	100%	11.98
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/14/2024	8	CC REST - CASEY'S	MEAL EXP - LWYA BREAKFAST	14.84	100%	14.84
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/20/2024	8	CC REST - CASEY'S	MEAL EXP - LWYA BREAKFAST	16.71	100%	16.71
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/13/2024	8	CC REST - CASEY'S	MEAL EXP - LWYA BREAKFAST	22.29	100%	22.29
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/12/2024	8	CC REST - THIRD STREET	MEAL EXP - LWYA BREAKFAST	27.28	100%	27.28
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/14/2024	8	CC REST - DESTINATION	MEAL EXP - LWYA LUNCH	177.46	100%	177.46
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/12/2024	632	DESTINATION KITCHEN	MEAL EXP - LWYA LUNCH	148.36	100%	148.36
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/11/2024	632	DESTINATION KITCHEN	MEAL EXP - LWYA LUNCH	160.86	100%	160.86
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/4/2024	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP - LWYA LUNCH	204.75	100%	204.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/4/2024	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP - LWYA LUNCH	230.44	100%	230.44
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2024	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP - LWYA TRN	225.94	100%	225.94
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/19/2024	632	DESTINATION KITCHEN	MEAL EXP - LWYA TRNG	128.54	100%	128.54
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2024	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP - LWYA TRNG	225.94	100%	225.94
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/4/2024	8	CC REST - AGGIES	MEAL EXP - MEMBER SERVICE NEW HIRE	23.96	100%	23.96
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/24/2024	8	CC REST - LONGHORN	MEAL EXP - MONICA APRIL CRUCIAL CONVERS.	48.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/25/2024	8	CC REST - JITTERS	MEAL EXP - MONICA HEIDI CONC. SAFETY MTG	19.19	100%	19.19
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/12/2024	8	CC REST - MODERN MARKET	MEAL EXP - MONICA NRECA BOSTON	13.11	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2024	8	CC REST - BRICKTOWN	MEAL EXP - MONICA/APRIL CRUCIAL CONV.	46.33	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/12/2024	632	DESTINATION KITCHEN	MEAL EXP - MSR INTERVIEW	31.00	100%	31.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/13/2024	8	CC REST - DESTINATION	MEAL EXP - NEW HIRE ALANA, JULIE, KENDRA	32.39	100%	32.39
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/28/2024	8	CC REST - 110	MEAL EXP - NEW STAFF LUNCH	36.24	100%	36.24
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/21/2024	8	CC REST - DESTINATION	MEAL EXP - NEW STAFF LUNCH - BJ	82.63	100%	82.63
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/11/2024	8	CC REST - AGGIES	MEAL EXP - NOMINATING COMMITTEE	56.36	100%	56.36
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/3/2024	8	CC REST - 110	MEAL EXP - NORM RETIREMENT LUNCH	65.00	100%	65.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/29/2024	1235	JAMBOREE FOODS	MEAL EXP - NRTC KICK OFF MEETING	23.30	100%	23.30
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/27/2024	632	DESTINATION KITCHEN	MEAL EXP - SAFETY DEMO TRAINING	98.46	100%	98.46
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/13/2024	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP - SAFETY MTG / BOARD MTG	266.06	100%	266.06
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/4/2024	8	CC REST - DESTINATION	MEAL EXP - SENIOR STAFF MTG	70.50	100%	70.50
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/10/2024	8	CC REST - HARDEE'S	MEAL EXP - SHANE KEC IT SUMMIT	4.38	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/8/2024	8	CC REST - HARDEE'S	MEAL EXP - SHANE KEC IT SUMMIT	9.49	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/9/2024	8	CC REST - MCDONALD'S	MEAL EXP - SHANE KEC IT SUMMIT	5.66	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/8/2024	8	CC REST - TACO BELL	MEAL EXP - SHANE KEC IT SUMMIT	5.86	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/8/2024	8	CC REST - TACO BELL	MEAL EXP - SHANE KEC IT SUMMIT	7.39	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/6/2024	8	CC REST - ARBY'S	MEAL EXP - SHANE NRECA TECH ADVANTAGE	4.26	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/6/2024	8	CC REST - MCDONALDS	MEAL EXP - SHANE NRECA TECH ADVANTAGE	7.15	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/18/2024	632	DESTINATION KITCHEN	MEAL EXP - SR STAFF WORKSHOP	82.02	100%	82.02
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/18/2024	1235	JAMBOREE FOODS	MEAL EXP - SR STAFF WORKSHOP	11.79	100%	11.79
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/18/2024	1235	JAMBOREE FOODS	MEAL EXP - SR STAFF WORKSHOP	36.04	100%	36.04
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/19/2024	7	CC GAS STATION - CASEY'S	MEAL EXP - SUPERVISOR TRAINING	18.72	100%	18.72

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/19/2024	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP - SUPERVISOR TRAINING	257.77	100%	257.77
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/19/2024	632	DESTINATION KITCHEN	MEAL EXP ADMIN	73.55	100%	73.55
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/12/2024	8	CC REST - MCDONALDS	MEAL EXP - APRIL NRECA BOSTON	6.64	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/19/2024	8	CC REST - SUBWAY	MEAL EXP - CWP BUDGET MEETING	40.74	100%	40.74
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/9/2024	8	CC REST - PIZZA HUT	MEAL EXP -DAN BRUNING, KIRK, APRIL	30.84	100%	30.84
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/14/2024	632	DESTINATION KITCHEN	MEAL EXP LWYA TRNG	161.40	100%	161.40
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/3/2024	8	CC REST - 110	MEAL EXP - ORIENTATION HUNTER,BJ,KODY	26.00	100%	26.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/16/2024	8	CC REST - 110	MEAL EXP SAFETY CORD. INTERVIEWS	25.35	100%	25.35
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2024	8	CC REST - LOS JAROSCHOS	MEAL EXP ST FRANCIS	24.17	100%	24.17
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/11/2024	632	DESTINATION KITCHEN	MEAL EXP. - LWYA BREAKFAST	154.10	100%	154.10
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/19/2024	8	CC REST - CASEY'S	MEAL EXP. LWYA TRN BREAKFAST	16.71	100%	16.71
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2024	8	CC REST - MCDONALD'S	MEAL EXP-APRIL/MONICA KEC CRUCIAL CONVER	13.27	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/16/2024	8	CC REST - AGGIES	MEAL EXP-ELENA, STEVE SAFETY/OFFICE PICT	26.00	100%	26.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/31/2024	1235	JAMBOREE FOODS	MEAL SUPPLIES- LWYA TRNG	59.18	100%	59.18
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/5/2024	8	CC REST - CELTIC FOX	MELA EXP - KEC WINTER MTG	49.37	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2024	4	CC MISC - FLOWER GALLERY	MEMORIAL - BOGART	62.92	100%	62.92
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/24/2024	9999	WARD FUNERAL HOME	MEMORIAL - DR HEATHER J WILSON	48.75	100%	48.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/13/2024	4	CC MISC - BLOOMS	MEMORIAL FLOWERS - OTTO LEVIN MOTHER	48.75	100%	48.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/19/2024	4	CC MISC - FLOWER GALLERY	MEMORIAL FLOWERS - RETIREE SPOUSE	68.35	100%	68.35
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/15/2024	4	CC MISC - MICROSOFT	MICROSOFT LICENSES	1.18	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/10/2024	6051	2C FARMSTORE	MILEAGE & TIP ON LEADERSHIP TRNG MEAL	46.74	100%	46.74
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/31/2024			MKEC PROPERTY TAX	2,063.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/29/2024			MKEC PROPERTY TAX	2,087.45	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/31/2024			MKEC PROPERTY TAX	2,087.45	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/30/2024			MKEC PROPERTY TAX	2,278.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/31/2024			MKEC PROPERTY TAX	2,278.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2024			MKEC PROPERTY TAX	2,278.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2024			MKEC PROPERTY TAX	2,278.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/31/2024			MKEC PROPERTY TAX	2,278.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/30/2024			MKEC PROPERTY TAX	2,278.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/31/2024			MKEC PROPERTY TAX	2,278.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2024			MKEC PROPERTY TAX	3,321.01	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/30/2024			MKEC PROPERTY TAX	3,326.22	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/15/2024	2011	NISC	MONTHLY SUPPORT SERVICES	186.84	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/31/2024	2011	NISC	MONTHLY SUPPORT SERVICES	188.52	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/30/2024	2011	NISC	MONTHLY SUPPORT SERVICES	188.99	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2024	2011	NISC	MONTHLY SUPPORT SERVICES	188.99	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/30/2024	2011	NISC	MONTHLY SUPPORT SERVICES	191.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/31/2024	2011	NISC	MONTHLY SUPPORT SERVICES	191.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2024	2011	NISC	MONTHLY SUPPORT SERVICES	191.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/31/2024	2011	NISC	MONTHLY SUPPORT SERVICES	191.22	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/29/2024	2011	NISC	MONTHLY SUPPORT SERVICES	191.22	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/31/2024	2011	NISC	MONTHLY SUPPORT SERVICES	191.22	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2024	2011	NISC	MONTHLY SUPPORT SERVICES	191.22	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/30/2024	2011	NISC	MONTHLY SUPPORT SERVICES	188.52	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/29/2024			MR Invoice	(1,016.78)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2024			MR Invoice	(563.80)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/31/2024			MR Invoice	18.82	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/31/2024			MR Invoice	39.39	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2024	55	CC TRNG	NATIONAL SOCIETY OF ACCOUNTANTS - KENDRA	136.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/5/2024	8	CC REST - 110	NEW EMPLOYEE LUNCH - ALLISON, CALLY, KED	45.82	100%	45.82
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/22/2024	8	CC REST - LAS CANTERAS	NEW EMPLOYEE MEAL - BJ SAFETY	69.09	100%	69.09
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/2/2024	8	CC REST - PIZZA HUT	NEW HIRE LUNCH - ALLISON	37.65	100%	37.65
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/9/2024	8	CC REST - DESTINATION	NEW HIRE LUNCH-ALANA,CALLY,ANN,LYNETTE,S	57.49	100%	57.49
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/3/2024	8	CC REST - LAS CANTERAS	NEW HIRE LUNCH-ALLISON, APRIL, JULIE,	69.08	100%	69.08
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2024	632	DESTINATION KITCHEN	NEW HIRE LUNCH-CONNIE,ALANA,STACY,LAURIE	42.54	100%	42.54
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/3/2024	632	DESTINATION KITCHEN	NEW HIRE LUNCH-LAURIE,KENDRA,STACI,LACEY	51.43	100%	51.43
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2024	632	DESTINATION KITCHEN	NEW HIRE LUNCH-LAURIE,MEL,ELENA,CONNIE	61.96	100%	61.96
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/11/2024	57	AMAZON CAPITAL SERVICES	NORM RETIREMENT DECORATIONS	9.75	100%	9.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/10/2024	57	AMAZON CAPITAL SERVICES	NORM RETIREMENT PARTY SUPPLIES	85.49	100%	85.49
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/14/2024	770	EAGLES LODGE	NORTON CHRISTMAS PARTY	227.50	100%	227.50
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/14/2024	8	CC REST - DESTINATION KITCHEN	NORTON CHRISTMAS PARTY DESERTS	213.52	100%	213.52
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/18/2024	6033	BLACK SHEEP BBQ & CATERING LLC	NORTON CHRISTMAS PARTY MEAL	2,418.00	100%	2,418.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/25/2024	57	AMAZON CAPITAL SERVICES	NORTON CHRISTMAS PARTY SUPPLIES	20.26	100%	20.26
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/24/2024	57	AMAZON CAPITAL SERVICES	NORTON CHRISTMAS PARTY SUPPLIES	87.60	100%	87.60
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2024	1235	JAMBOREE FOODS	NORTON CHRISTMAS PARTY SUPPLIES	40.07	100%	40.07
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/12/2024	2303	OLLIFF BOEVE FURNITURE INC.	NORTON OFFICE BASEMENT DISHWASHER	470.55	100%	470.55
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/8/2024	42	CC DOLLAR GENERAL	NORTON PARADE CANDY	57.48	100%	57.48
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2024	1235	JAMBOREE FOODS	OVERPAYMENT NOV SUPPLIES	(53.23)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/30/2024	3315	WHITE'S FOODLINER	PARADE CANDY	82.51	100%	82.51
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/2/2024	34	CC TRAVEL - AIRPORT	PARKING - KODY TECH ADVANTAGE	26.00	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/29/2024	42	CC DOLLAR GENERAL	PHILLIPSBURG PARADE CANDY	62.70	100%	62.70
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/31/2024			Prop Tax Accrual Correction	23.66	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/29/2024	3391	FLEET SERVICES	REBATE ADJ	(193.55)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/31/2024	3391	FLEET SERVICES	REBATE ADJ	(127.72)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2024	3391	FLEET SERVICES	REBATE ADJ	(127.04)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2024	3391	FLEET SERVICES	REBATE ADJ	(120.85)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/31/2024	3391	FLEET SERVICES	REBATE ADJ	(115.39)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/30/2024	3391	FLEET SERVICES	REBATE ADJ	(108.83)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/31/2024	3391	FLEET SERVICES	REBATE ADJ	(101.56)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/31/2024	3391	FLEET SERVICES	REBATE ADJ	(99.63)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/30/2024	3391	FLEET SERVICES	REBATE ADJ	(88.23)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/24/2024			Reclass Cintas Invoice 5215705469	(223.47)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/28/2024			RECLASS LINEMEN CHAIRS	1,795.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/4/2024			Refund May Positive Pay Charge	(22.82)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/24/2024	34	CC TRAVEL	REFUND VRBO FEE APRIL/MONICA NISC LODGIN	(411.83)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/11/2024	9999	LARSON, ELENA	REIMB AIRFARE TO TECHADV. SAN ANTONIO	413.99	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/20/2024	948	GRIFFITHS, KENZIE	REIMB BOARD MTG MEAL EXP	31.04	100%	31.04
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/26/2024	1565	MCCLYMONT, JOHN	REIMB LEGAL SEMINAR	2,983.06	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/6/2024	1361	KARNOPP, APRIL	REIMB MEAL EXP - APRIL MTG IN CONCORDIA	9.77	100%	9.77
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/6/2024	1361	KARNOPP, APRIL	REIMB MILEAGE - CONCORDIA MEETING	123.68	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/15/2024	9999	KATS, MONICA	REIMB MILEAGE CONC. SMITH CENTER ORIENT.	55.31	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/20/2024	9999	DEMOSS, LAYNE	REIMB MILEAGE FOR ORIENTATION AT NORTON	30.49	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/8/2024	9999	SCHUMAKER, SHANE	REIMB MILEAGE NRECA TECHADVANTAGE	480.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2024	1361	KARNOPP, APRIL	REIMB MILEAGE PBURG/CONC. PAY BY MINUTE	149.81	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2024	9999	MARVIN, SONDRRA	REIMB MILEAGE RETIREMENT SEMINAR HAYS	80.13	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/15/2024	9999	SCHUMAKER, SHANE	REIMB MILEAGE SHANE KEC IT SUMMIT	236.28	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/9/2024	2971	SWATZELL, RYAN	REIMB PARADE CANDY - PBURG RODEO	32.70	100%	32.70
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/17/2024	1528	LARSON, ELENA	REIMB TRAVEL EXP - MIP SELECT VA	681.01	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/20/2024	1361	KARNOPP, APRIL	REIMB TRAVEL EXP BASIC BENEFITS	16.41	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/15/2024	1361	KARNOPP, APRIL	REIMB TRAVEL EXP BASIC BENEFITS	35.45	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/15/2024	9999	KATS, MONICA	REIMB TRAVEL EXP BBTC WASHINGTON DC	23.66	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/24/2024	9999	MONICA KATS	REIMB TRAVEL EXP HR SUMMIT WICHITA	258.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/18/2024	9999	DOUGLAS, JULIE	REIMB TRAVEL EXP RETIREMENT SEMINAR	100.62	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/18/2024	1361	KARNOPP, APRIL	REIMB. EXP. SENIOR STAFF EXECUTIVE MTG	20.82	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/2/2024	2875	STARK, ALISHA	REIMB. MILEAGE - ALL EMPLOYEE/SUNFLOWER	202.51	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2024	1361	KARNOPP, APRIL	REIMB. MILEAGE HAYS RETIREMENT SEMINAR	81.87	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/17/2024	9999	DANIELS, KENDRA	REIMB. PARTY SUPPLIES - S MILIER FARWELL	48.97	100%	48.97
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2024	1373	KATS, MONICA	REIMB. TRAVEL EXP - HAYS RETIREMENT	105.63	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/24/2024	9999	WHITNEY, STACY	REIMB. TRAVEL EXP. RETIREMENT SEMINAR	92.84	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/16/2024	9999	DEIMLER, WILLIAM	REIMB. TRAVEL EXPENSES - SAFETY COORD.	767.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/19/2024	4	CC MISC - DAVID'S CREATION	RETIREE MEMORIAL - JOE CHIZEK	74.39	100%	74.39
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/9/2024	42	CC DOLLAR GENERAL	RETIREMENT PARTY BALLOONS - DEB LYDIC	3.89	100%	3.89
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	1235	JAMBOREE FOODS	RETIREMENT PARTY SUPPLIES	53.90	100%	53.90
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/19/2024	34	CC TRAVEL - DELTA BAGGAGE	RETURN FLIGHT LUGGAGE FEE	22.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/21/2024	1885	NRECA	RURAL ELECTRIC MAGAZINE SUBSCRIPTIONS	531.05	100%	531.05
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/7/2024	9999	DOWNS COMMUNITY CONNECTIONS	SARAH SLIPKE MEMORIAL	70.00	100%	70.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2024	732	DARKTRACE HOLDINGS LTD	SECURITY DEVICE & 1 YEAR SUBSCRIPTION	22,896.37	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/30/2024	1235	JAMBOREE FOODS	SHAWN MILLER RECEPTION	8.45	100%	8.45
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2024	2779	SHRM	SHRM STATE CONF REGISTRATION - A.KARNOPP	211.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2024	4	CC MISC - SITUATION HUB	SITUATION HUB SUBSCRIPTION	64.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2024	4	CC MISC - SITUATION HUB	SITUATION HUB SUBSCRIPTION	64.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/31/2024	4	CC MISC - SITUATION HUB	SITUATION HUB SUBSCRIPTION & SET UP	388.70	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/21/2024	8	CC REST - POOCHES	SMITH CENTER CHRISTMAS PARTY	1,026.67	100%	1,026.67
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/13/2024	8	CC REST - BIG EDS	ST FRANCIS CHRISTMAS PARTY	1,150.00	100%	1,150.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/30/2024	2011	NISC	STORIX VAULT SERVER SOFTWARE	732.84	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/29/2024	1235	JAMBOREE FOODS	SUPPLIES - BOARD MEETING	33.64	100%	33.64
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/29/2024	1235	JAMBOREE FOODS	SUPPLIES - LWYA	8.98	100%	8.98
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2024	1235	JAMBOREE FOODS	SUPPLIES BOARD MEETING	34.12	100%	34.12
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2024	1235	JAMBOREE FOODS	SUPPLIES LWYA TRAINING	15.89	100%	15.89
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/12/2024	1780	MOFFET DRUG	SYMPATHY CARDS	14.35	100%	14.35
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/17/2024	1780	MOFFET DRUG	SYMPATHY CARDS	20.82	100%	20.82
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/15/2024	4	CC MISC - TAXI	TAXI TO AIRPORT-APRIL MONICA NRECA BOSTO	17.19	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/12/2024	4	CC MISC - TAXI	TAXI TO HOTEL-APRIL MONICA NRECA BOSTON	33.22	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2024	629	DELL MARKETING L.P.	TEAMS PRO ANNUAL SUBSCR	835.73	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/9/2024	1885	NRECA	TECHADVANTAGE REGISTRATION	617.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2024	4	CC MISC - KTAG	TOLLS	6.76	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/12/2024	6040	ELEVATE YOUR Q	TRAINING & MILEAGE	2,006.62	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/17/2024	6040	ELEVATE YOUR Q	TRAINING & MILEAGE	2,006.62	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/15/2024	6040	ELEVATE YOUR Q	TRAINING & MILEAGE	2,329.89	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2024	6040	ELEVATE YOUR Q	TRAINING & MILEAGE	4,179.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/24/2024	6040	ELEVATE YOUR Q	TRAINING & MILEAGE	8,058.96	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/10/2024	6040	ELEVATE YOUR Q	TRAINING & MILEAGE	8,065.46	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/5/2024	6040	ELEVATE YOUR Q	TRAINING & MILEAGE LWYA	4,196.04	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/13/2024	6040	ELEVATE YOUR Q	TRAINING & MILEAGE LWYA	5,319.73	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/10/2024	6040	ELEVATE YOUR Q	TRAINING & MILEAGE LWYA	6,539.85	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2024	34	CC TRAVEL - UBER	TRAVEL EXP - APRIL NRECA WORKFORCE ADV.	22.60	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/28/2024	34	CC TRAVEL - UBER	TRAVEL EXP - APRIL NRECA WORKFORCE ADVIS	13.90	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/26/2024	34	CC TRAVEL - TRAVELOCITY	TRAVEL EXP - APRIL WORKFORCE ADVISORY	402.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/8/2024	34	CC TRAVEL - TAXI	TRAVEL EXP - ELENA MIP SELECT VA	19.44	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2024	4	CC MISC - KTAG	TURNPIKE TOLLS	1.78	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/21/2024	4	CC MISC - KTAG	TURNPIKE TOLLS	1.78	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/4/2024	34	CC TRAVEL - UBER	UBER KIRK KEC WINTER MTG	10.34	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/4/2024	34	CC TRAVEL - UBER	UBER KIRK KEC WINTER MTG	15.07	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/25/2024	4	CC MISC - UBER	UBER TO AIRPORT - KIRK STRATEGIC LEADER	23.69	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/20/2024	4	CC MISC - UBER	UBER TO HOTEL - KIRK CFC LEADERSHIP	18.41	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/7/2024	4	CC MISC - UDEMY.COM	UDEMY.COM ACCOUNTING TRAINING	26.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/30/2024	2011	NISC	UPCHURCH TRAVEL EXP	667.73	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/13/2024	57	AMAZON CAPITAL SERVICES	UTILITY TRUCKS FOR RETIREES	51.29	100%	51.29
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/26/2024	9999	CARLYN BLACK MEMORIAL	Void Never Cashed for Memorial	(48.75)	100%	(48.75)
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/12/2024	1280	KEC	WINTER CONFERENCE REG. KIRK, ELENA	312.00	0%	-
a/c 930.2							<u>208,142.28</u>		<u>20,751.57</u>

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	4/24/2024			2024 MANAGERS ASSOCIATION DUES	129.99	50%	65.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	4/24/2024	1280	KEC	2024 MANAGER'S ASSOCIATION DUES-K.GIRARD	0.01	50%	0.01
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	1/1/2024	2069	NORTON AREA CHAMBER COMMERCE	2024 MEMBERSHIP DUES	552.50	50%	276.25
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	2/1/2024	714	DOWNS CHAMBER OF COMMERCE	2024 MEMBERSHIP DUES	125.00	50%	62.50
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	2/9/2024	497	CLYDE CHAMBER OF COMMERCE	2024 MEMBERSHIP DUES	50.00	50%	25.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	10/15/2024	1885	NRECA	2024 MEMBERSHIP DUES	15,081.30	50%	7,540.65
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	11/7/2024	3039	TOUCHSTONE ENERGY COOPERATIVES, INC.	2024 MEMBERSHIP DUES	11,415.30	50%	5,707.65
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	11/12/2024	2808	SMITH CENTER CHAMBER COMMERCE	2025 MEMBERSHIP DUES	400.00	50%	200.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	5/16/2024	557	CONCORDIA CHAMBER OF COMMERCE	ANNUAL DUES	660.00	50%	330.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	9/1/2024	2815	SOLOMON VALLEY ECONOMIC DEVELOPMENT	ANNUAL MEMBERSHIP DUES	50.00	50%	25.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	12/16/2024	1324	KANSAS INDEPENDENT OIL & GAS	ANNUAL MEMBERSHIP DUES	201.50	50%	100.75
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	5/1/2024	2370	PHILLIPS COUNTY REVIEW	ANNUAL SUBSCRIPTION	30.55	50%	15.28
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	1/5/2024	1280	KEC	KCL MONTHLY ASSESSMENT DUES	6,236.53	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	2/9/2024	1280	KEC	KCL MONTHLY ASSESSMENT DUES	6,236.06	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	3/7/2024	1280	KEC	KCL MONTHLY ASSESSMENT DUES	6,236.06	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	4/4/2024	1280	KEC	KCL MONTHLY ASSESSMENT DUES	6,236.06	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	5/17/2024	1280	KEC	KCL MONTHLY ASSESSMENT DUES	6,236.06	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	6/10/2024	1280	KEC	KCL MONTHLY ASSESSMENT DUES	6,236.06	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	7/11/2024	1280	KEC	KCL MONTHLY ASSESSMENT DUES	6,236.06	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	8/7/2024	1280	KEC	KCL MONTHLY ASSESSMENT DUES	6,236.06	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	9/18/2024	1280	KEC	KCL MONTHLY ASSESSMENT DUES	6,236.06	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	10/15/2024	1280	KEC	KCL MONTHLY ASSESSMENT DUES	6,236.06	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	11/5/2024	1280	KEC	KCL MONTHLY ASSESSMENT DUES	349.74	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	12/24/2024	1280	KEC	KCL MONTHLY ASSESSMENT DUES	1,372.31	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	2/1/2024	1280	KEC	TOUCHSTONE ENERGY DUES	1,604.01	0%	-
a/c 930.21							<u>94,383.28</u>		<u>14,348.08</u>

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.3	MISC GENERAL EXPENSE-DONATIONS	6/11/2024	497	CLYDE CHAMBER OF COMMERCE	2024 CLYDE WATERMELON FESTIVAL DONATION	100.00	50%	50.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	1/18/2024	9999	PHILLIPSBURG HIGH SCHOOL	2024 POST PROM DONATION	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	1/16/2024	9999	PLAINVILLE AFTER PROM	2024 POST PROM DONATION	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	1/16/2024	9999	SHS AFTER PROM BASH 2024	2024 POST PROM DONATION	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	3/1/2024	9999	CHS CLASS OF 2025	2024 POST PROM DONATION	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	3/20/2024	9999	PIKE VALLEY AFTER PROM	2024 POST PROM DONATION	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	5/23/2024	9999	SCANDIA RIVERFEST	2024 RIVERFEST DONATION	250.00	50%	125.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	5/29/2024	486	CLOUDCORP	2024 UNDERWRITER DONATION	2,000.00	50%	1,000.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	6/3/2024	9999	SIMPSON, RICK	9/11 TRIBUTE DONATION - SILVER SPONSOR	250.00	50%	125.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	2/5/2024	9999	LAKESIDE AFTER PROM PARTY	AFTER PROM DONATION 2024	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	6/24/2024	9999	KANSAS' BIGGEST RODEO	ARENA SIGN AT RODEO	130.00	50%	65.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	6/24/2024	9999	KANSAS' BIGGEST RODEO	BBQ DONATION	650.00	50%	325.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/1/2024	9999	BOY SCOUT TROOP 38	BOY SCOUTS - FLAG DISPLAY SERVICE	40.00	50%	20.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	7/29/2024	557	CONCORDIA CHAMBER OF COMMERCE	COFFEE SPONSOR	25.00	50%	12.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	1239	JEWELL COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	1765	MITCHELL COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	2112	NORTON COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	2285	OSBORNE COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	2362	PHILLIPS COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	2474	RAWLINS COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	2525	REPUBLIC COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	2608	ROOKS COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	2759	SHERIDAN COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	2768	SHERMAN COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	2804	SMITH COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	3223	WASHINGTON COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	462	CHEYENNE COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	474	CLAY COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	489	CLOUD COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	622	DECATUR COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2024	908	GRAHAM COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/30/2024	9999	BROWN GRAND THEATRE	DONATION - BROWN GRAND OPERA HOUSE	300.00	50%	150.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	9/23/2024	9999	CLOUD COUNTY ATHLETICS	DONATION - CCCC BOOSTER CLUB & GYM SIGN	300.00	50%	150.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	7/22/2024	9999	KFAC	DONATION - KS AGRICULTURE IN CLASSROOM	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	6/1/2024	2444	CITY OF PRAIRIE VIEW	DONATION - PARTY IN THE PRAIRIE	250.00	50%	125.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/30/2024	9999	CHS CLASS OF 2024	DONATION AFTER GRADUATION PARTY	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	10/31/2024	9999	CATHOLIC CHARITIES OF NORTHERN KANSAS	DONATION CATHOLIC CHARITIES FUNDRAISER	65.00	50%	32.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	11/12/2024	714	DOWNS CHAMBER OF COMMERCE	DONATION CHRISTMAS GIVEAWAYS	100.00	50%	50.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/15/2024	9999	CLIFTON BALL ASSOCIATION	DONATION CLIFTON BALL ASSOCIATION	100.00	50%	50.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	3/15/2024	9999	OSBORNE COUNTY COMMUNITY FOUNDATION	DONATION COMMUNITY FOUNDATION	250.00	50%	125.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	8/5/2024	9999	SMITH COUNTY CHILD DEVELOPMENT CENTER	DONATION FOR CHILD DEVELOPMENT CENTER	200.00	50%	100.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	7/22/2024	9999	ROOKS COUNTY SHERIFF'S OFFICE	DONATION FOR DRONE UPGRADE	500.00	50%	250.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	11/15/2024	9999	KIRWIN CITY LIBRARY	DONATION FOR LIBRARY IMPROVEMENTS	1,000.00	50%	500.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	10/16/2024	9999	NORTON CITY FIRE DEPARTMENT	DONATION -HALLOWEEN PARADE- WEINER ROAST	32.50	50%	16.25
1	930.3	MISC GENERAL EXPENSE-DONATIONS	3/1/2024	9999	JEWELL COUNTY COMMUNITY FOUNDATION	DONATION JEWELL COUNTY COMMUNITY FOUNDAT	100.00	50%	50.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	3/5/2024	9999	STOCKTON PRIDE	DONATION RED FEST	500.00	50%	250.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	8/20/2024	9999	LAKESIDE JR/SR HS BOOSTER CLUB	DONATION SPORTS BANNERS	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/3/2024	546	CITY OF CONCORDIA	DONATION ST JOSEPH HOUSING PROJECT	6,000.00	50%	3,000.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	3/25/2024	9999	PORT LIBRARY	DONATION SUMMER LIBRARY PROGRAM	100.00	50%	50.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	3/4/2024	9999	THUNDER RIDGE POST PROM	DONATION THUNDER RIDGE POST PROM	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	12/3/2024	9999	PHILLIPS COUNTY HEALTHCARE FOUNDATION	DONATION TO CASINO NIGHT	250.00	50%	125.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	3/25/2024	9999	DOWNS CELEBRATION	DONATION TO DOWNS CELEBRATIONA	250.00	50%	125.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	7/1/2024	9999	SMITH CENTER GOLF TOURNAMENT	DONATION TO GOLF TOURNAMENT	200.00	100%	200.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	9/10/2024	9999	U.S. CENTER FOUNDATION	DONATION TO LEBANON BASH	250.00	50%	125.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	12/5/2024	9999	NORTON CARES	DONATION TO NORTON CARES	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/29/2024	9999	PHILLIPSBURG COMMUNITY GARDEN	DONATION TO PURCHASE MOWER	400.00	50%	200.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	12/18/2024	9999	THE PLAY SPACE	DONATION TO THE PLAY SPACE	500.00	50%	250.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	5/8/2024	9999	CITY OF CLYDE/CLYDE IN ACTION	DONATION TO THE VILLAGE GREEN PROJECT	500.00	50%	250.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	11/27/2024	9999	WASHINGTON COUNTY COMMUNITY FOUNDATION	DONATION WASHINGTON COUNTY COMMUNITY FOU	500.00	50%	250.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	9/1/2024	2815	SOLOMON VALLEY ECONOMIC DEVELOPMENT	FUND FOR THE FUTURE	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/15/2024	9999	CATHOLIC CHARITIES OF NORTHERN KANSAS	GIFT OF HOPE DONATION	100.00	50%	50.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	7/8/2024	1238	J.F. BEAVER ADVERTISING	INSULATED LUNCH BAG	192.13	50%	96.07
1	930.3	MISC GENERAL EXPENSE-DONATIONS	8/28/2024	2808	SMITH CENTER CHAMBER COMMERCE	OLD SETTLER'S DAY DONATION	500.00	50%	250.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	2/27/2024	9999	NATIONAL ORPHAN TRAIN COMPLEX	ORPHAN TRAIN TOUR DONATION	200.00	50%	100.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	8/20/2024	557	CONCORDIA CHAMBER OF COMMERCE	PARADE ENTY & GOLD SPONCOR FALL FEST	505.00	50%	252.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	6/11/2024	9999	NORTON COUNTY HORSE COUNCIL	RANCH RODEO SPONSORSHIP	32.50	50%	16.25
1	930.3	MISC GENERAL EXPENSE-DONATIONS	1/26/2024	948	GRIFFITHS, KENZIE	REIMB. SPELLING BEE GIFT CARD	16.25	50%	8.13
1	930.3	MISC GENERAL EXPENSE-DONATIONS	7/3/2024	2735	SAWYERS ACE HARDWARE	SHOP VAC GIVEAWAYS	357.00	50%	178.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS							-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.3	MISC GENERAL EXPENSE-DONATIONS							-
						a/c 930.3	<u>24,670.38</u>		<u>12,435.19</u>

a/c 930.31	36,735.84	7,505.09
Total Excluded		75,113.20

EXHIBIT 10

Summary Explanation of Material Increase in Cost of Service Items
Mid-Kansas Division

Included with the Prefiled Direct Testimony of K. Girard

EXHIBIT 11

Narrative on the Inter-Divisional Cost Allocations

Prairie Land Electric Cooperative

Cost Allocation Methodology between Native, MKEC and Diversified Service Areas

Plant Investment

Acct.		
<u>No.</u>	<u>Description</u>	<u>Allocation Methodology</u>
Intangible Plant		
301	Organization	Direct
302	Franchises and consents	Direct
303	Miscellaneous intangible plant	Direct
Transmission		
350	Land and land rights	Direct
352	Structures and improvements	Direct
353	Station equipment	Direct
354	Tower and fixtures	Direct
355	Poles and fixtures	Direct
356	Overhead conductor & devices	Direct
357	Underground conduit	Direct
358	Underground conductors & devices	Direct
359	Roads and trails	Direct
Distribution		
360	Land and land rights	Direct
361	Structures and improvements	Direct
362	Station equipment	Direct
363	Storage battery equipment	Direct
364	Poles, towers, and fixtures	Direct
365	Overhead conductor & devices	Direct
366	Underground conduits	Direct
367	Underground conductors & devices	Direct
368	Line transformers	Direct
369	Services	Direct
370	Meters	Direct
371	Installation on customer's premises	Direct
372	Leased property-customer's premises	Direct
373	Street lighting and signal systems	Direct
General		
389	Land and land rights	Direct
390	Structures and improvements	Direct
391	Office furniture and equipment	Direct
392	Transportation equipment	Direct
393	Stores equipment	Direct
394	Tools, shop and garage equipment	Direct
395	Laboratory equipment	Direct
396	Power operated equipment	Direct
397	Communications equipment	Direct
398	Miscellaneous equipment	Direct
399	Other tangible equipment	Direct

Cost Allocation Methodology
between
Native, MKEC and Diversified Service Areas

Operating Expenses

Acct. No.	Description	Allocation Methodology
Production		
555	Purchased Power Expense	Direct
Transmission Operations & Maintenance		
560	Supervision and engineering	Direct
561	Load dispatching	Direct
562	Station expenses	Direct
564	Underground line	Direct
565	Transmission of electricity by others	Direct
566	Miscellaneous	Direct
567	Rents	Direct
568	Supervision and engineering	Direct
569	Maintenance of structures	Direct
570	Maintenance of station equipment	Direct
571	Maintenance of overhead line	Direct
572	Maintenance of underground line	Direct
573	Miscellaneous	Direct
Distribution Operations & Maintenance		
580	Supervision and engineering	Direct
582	Station	Direct
583	Overhead line	Direct
584	Underground line	Direct
585	Street lighting and signal systems	Direct
586	Meter	Direct
587	Customer installation	Direct
588	Miscellaneous	Direct
589	Rents	Direct
590	Supervision and engineering	Direct
591	Maintenance of structure	Direct
593	Maintenance of overhead line	Direct
594	Maintenance of underground line	Direct
Customer Accounts		
902	Meter reading	% Meter Count
903	Customer records and collection	% Meter Count
904	Uncollectibles	Direct
905	Misc. Customer Accounts	% Meter Count
Customer Services & Info.		
907	Supervision	Direct & % Meter Count
908	Customer assistance	Direct & % Meter Count
909	Information and instruction	Direct & % Meter Count
910	Miscellaneous	Direct & % Meter Count
Sales		
911	Supervision	Direct & % Meter Count
912	Demonstration and selling	Direct & % Meter Count
913	Advertising	Direct & % Meter Count
916	Miscellaneous	Direct & % Meter Count
Administration and General		
920	Administration and general salaries	% Meter Count
921	Office supplies	Direct & % Meter Count
922	Administration expenses transferred	Direct & % Meter Count
923	Outside services	Direct
924	Property insurance	% Plant
925	Injuries and damages	Direct
926	Employee pension and benefits	Direct - based on hours assigned by employee
927	Franchise requirements	Direct
928	Regulatory commission expense	Direct

Prairie Land Electric Cooperative

Cost Allocation Methodology between Native, MKEC and Diversified Service Areas

Operating Expenses

Acct. No.	Description	Allocation Methodology
929	Duplicate charges	Direct
930	Miscellaneous	Direct & % Meter Count
931	Rents	Direct
932	Maintenance of general plant	Direct & % Meter Count
Depreciation		
403.6	Distribution depreciation	Direct
403.7	General plant depreciation	Direct
	Transmission Depreciation	Direct
Taxes		
408	Property Taxes	Direct - Taxing District
408	Other Taxes	Direct
Other		
<i>Please list and describe any other cost allocations between the Native and MKEC Areas</i>		

EXHIBIT 12

Proposed Tariff Sheets

Clean and Redline Versions

PRAIRIE LAND ELECTRIC COOPERATIVE, INC

(Name of Issuing Utility)

Schedule: 265-LACReplacing Schedule 254-LAC Sheet 1Which was filed September 24, 20243MID-KANSAS SERVICE AREA

(Territory to which schedule is applicable)

No supplement or separate understanding

shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

LOCAL ACCESS DELIVERY SERVICE**AVAILABLE**

Entire Mid-Kansas Service Area.

APPLICABLE

For delivery to wholesale (sales for resale) customers over Prairie Land's 34.5 kV (or other available lower primary voltage) subtransmission/distribution system.

CHARACTER OF SERVICE

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

MONTHLY RATEDemand Charge @ \$2.5776 perkW. **MONTHLY BILLING DEMAND**

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

LOSSES

Real Power Losses are associated with all Local Access Delivery service. The Local Access Delivery customer is responsible for replacing losses associated with all transmission service as calculated by MKEC or paying MKEC for the Real Power Losses at MKEC's wholesale rate. The applicable Real Power Loss factor for the entire Mid-Kansas Service Area is as follows:

LOSS FACTOR

1.40 percent of energy as measured at delivery point.

DELAYED PAYMENT

As per schedule DPC.

Issued September 24 2024
Month Day YearEffective October 1 2024
Month Day YearBy Kirk Girard CEO

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 24

PRAIRIE LAND ELECTRIC COOPERATIVE, INC.
(Name of Issuing Utility)

Schedule: 265-LAC

MID-KANSAS SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 254-LAC Sheet 2
Which was filed on September 24, 2024

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

Sheet 2 of 2 Sheets

TERMS AND CONDITIONS

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

Issued September 24 2024
Month Day Year

Effective October 1 2024
Month Day Year

By Kirk Girard CEO

PRAIRIE LAND ELECTRIC COOPERATIVE, INC
(Name of Issuing Utility)

Schedule: 26-LAC

MID-KANSAS SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 25-LAC Sheet 1
Which was filed September 24, 2024

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

Sheet 1 of 2 Sheets

LOCAL ACCESS DELIVERY SERVICE

AVAILABLE

Entire Mid-Kansas Service Area.

APPLICABLE

For delivery to wholesale (sales for resale) customers over Prairie Land's 34.5 kV (or other available lower primary voltage) subtransmission/distribution system.

CHARACTER OF SERVICE

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

MONTHLY RATE

Demand Charge @ \$2.57 per kW.

MONTHLY BILLING DEMAND

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

LOSSES

Real Power Losses are associated with all Local Access Delivery service. The Local Access Delivery customer is responsible for replacing losses associated with all transmission service as calculated by MKEC or paying MKEC for the Real Power Losses at MKEC's wholesale rate. The applicable Real Power Loss factor for the entire Mid-Kansas Service Area is as follows:

LOSS FACTOR

1.40 percent of energy as measured at delivery point.

DELAYED PAYMENT

As per schedule DPC.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Kirk Girard CEO

PRAIRIE LAND ELECTRIC COOPERATIVE, INC.
(Name of Issuing Utility)

Schedule: 26-LAC

MID-KANSAS SERVICE AREA
(Territory to which schedule is applicable)

Replacing Schedule 25-LAC Sheet 2
Which was filed on September 24, 2024

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

Sheet 2 of 2 Sheets

TERMS AND CONDITIONS

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

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Kirk Girard CEO